

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, 2009

<u>Federal Grantor/</u> <i>Pass Through Grantor (if applicable)</i> Program Title	Pass Through Entity Number	Federal CFDA Number	Expenditures
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
<i>Passed Through Ohio Department of Education:</i>			
Nutrition Cluster:			
Non-Cash Assistance (Food Distribution):			
National School Lunch Program	56164	10.555	\$ 810
Cash Assistance			
National School Lunch Program	56164	10.555	11,378
Total Nutrition Cluster			<u>12,188</u>
<i>Passed Through Ohio Department of Jobs & Family Services:</i>			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	G-1011-11-5033	10.561	402,664
ARRA - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	G-1011-11-5033		43,721
Total SNAP			<u>446,385</u>
Total U.S. Department of Agriculture			<u>458,573</u>
<u>U.S. DEPARTMENT OF COMMERCE</u>			
Economic Adjustment Assistance Program	N/A	11.307	<u>569,156</u>
Total U.S. Department of Commerce			<u>569,156</u>
<u>U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT</u>			
<i>Passed Through Ohio Department of Development:</i>			
Community Development Block Grant / State's Program	B-F-06-022-1	14.228	34,964
	B-F-07-022-1		180,508
	B-F-08-022-1		62,000
	B-Z-08-022-1		10,250
	B-C-08-022-1		47,731
	31-6400066		85,000
Total Community Development Block Grant Program			<u>420,453</u>
HOME Investment Partnerships Program	B-C-08-022-2	14.239	<u>158,975</u>
Total U.S. Department of Housing & Urban Development			<u>579,428</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Drug Court Discretionary Grant Program	N/A	16.585	392,226
Bullet Proof Vest Partnership Program	N/A	16.607	3,460
<i>Passed Through Ohio Office of Criminal Justice:</i>			
Crime Victim Assistance Program	2009-VAGEN-346T	16.575	57,416
	2010-VAGEN-345T		14,809
Total Crime Victim Assistance Program			<u>72,225</u>
Edward Byrne Memorial Justice Assistance Grant Program	2008-JG-A01-6286	16.738	58,200
<i>Passed Through Ohio Department of Public Safety:</i>			
Edward Byrne Memorial Justice Assistance Grant Program	2008-JG-LLE-5271	16.738	15,000
Total Edward Byrne Memorial Justice Assistance Grant Program			<u>73,200</u>
Total U.S. Department of Justice			<u>541,111</u>

(Continued)

FAIRFIELD COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2009

<u>Federal Grantor/</u> <i>Pass Through Grantor (if applicable)</i> Program Title	Pass Through Entity Number	Federal CFDA Number	Expenditures
<u>U.S. DEPARTMENT OF LABOR</u>			
<i>Passed Through Workforce Investment Act, Area 21 - Ross</i>			
<i>County Department of Job and Family Services:</i>			
<i>Workforce Investment Act (WIA) Cluster:</i>			
WIA Adult	7323	17.258	\$ 197,911
ARRA - Adult			70,162
WIA Adult Administration			9,404
ARRA - WIA Adult Administration			1,023
Total WIA Adult			<u>278,500</u>
WIA Youth Activities Program	7323	17.259	115,991
ARRA - WIA Youth Activities			285,188
WIA Youth Activities Administration			1,641
ARRA - WIA Youth Activities Administration	7323		1,102
Total WIA Youth			<u>403,922</u>
WIA Dislocated Workers Program	7323	17.260	226,338
ARRA - WIA Dislocated Workers Program			147,467
WIA Dislocated Workers Administration			10,868
ARRA - WIA Dislocated Workers Administration	7323		1,636
Total WIA Dislocated Worker			<u>386,309</u>
Total Workforce Investment Act Cluster			<u>1,068,731</u>
Total U.S. Department of Labor			<u>1,068,731</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Airport Improvement Program	N/A	20.106	275,403
<i>Passed Through Ohio Department of Transportation:</i>			
Highway Planning & Construction Program	PID 24270	20.205	19,800
	PID 75141		603,400
	PID 83159		15,858
Total Highway Planning & Construction Program			<u>639,058</u>
<i>Passed Through Ohio Department of Emergency Management Agency:</i>			
Interagency Hazardous Materials Public Sector Training & Planning Grants Program	31-6400066	20.703	5,885
Total U.S. Department Transportation			<u>920,346</u>
<u>U.S. DEPARTMENT OF EDUCATION</u>			
<i>Passed Through Ohio Department of Education:</i>			
<i>Special Education Cluster:</i>			
Special Education Grants to States Program	56164	84.027	24,397
ARRA - Special Education Grants to States Program	56164	84.391	7,757
Special Education Preschool Grants	56164	84.173	6,286
Total Special Education Cluster			<u>38,440</u>
State Grants for Innovative Programs	56164	84.298	147
Total U.S. Department of Education			<u>38,587</u>
<u>U.S. DEPARTMENT OF ELECTIONS ASSISTANCE COMMISSION</u>			
<i>Passed Through Ohio Secretary of State:</i>			
Help America Vote Act Program	31-6400066	90.401	21,283
Total U.S. Department of Elections Assistance Commission			<u>21,283</u>

(Continued)

FAIRFIELD COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2009

<u>Federal Grantor/</u> <i>Pass Through Grantor (if applicable)</i> Program Title	Pass Through Entity Number	Federal CFDA Number	Expenditures
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
<i>Passed Through National Association of County & City Health Officials:</i>			
Medical Reserve Corps Small Grant Program	MRCSG061001-03	93.008	\$ 6,967
<i>Passed Through Ohio Department of Jobs & Family Services:</i>			
Promoting Safe & Stable Families Program	G-1011-11-5033	93.556	121,171
<i>Passed Through Ohio Department of Mental Health:</i>			
Promoting Safe & Stable Families Program	31-6400066	93.556	17,733
Total Promoting Safe & Stable Families Program			<u>138,904</u>
<i>Passed Through Ohio Department of Jobs & Family Services:</i>			
Temporary Assistance for Needy Families (TANF)	G-1011-11-5033	93.558	4,747,675
Child Support Enforcement Program	G-1011-11-5033	93.563	1,717,937
Child Care & Development Block Grant Program Cluster			
Child Care & Development Block Grant Program	G-1011-11-5033	93.575	771,058
Child Care Mandatory & Matching Funds of the Child Care & Development Fund Program	G-1011-11-5033	93.596	1,499,288
ARRA - Child Care & Development Block Grant Program	G-1011-11-5033	93.713	883,128
<i>Passed Through Action for Children:</i>			
Child Care and Development Block Grant Program	31-6400066	93.575	22,861
<i>Passed Through Ohio Department of Mental Health:</i>			
Child Care & Development Block Grant Program	31-6400066	93.575	44,049
Total Child Care & Development Block Grant Program Cluster			<u>3,220,384</u>
<i>Passed Through Ohio Department of Jobs & Family Services:</i>			
Child Welfare Services State Grants Program	G-1011-11-5033	93.645	59,819
Foster Care_Title IV-E Program	G-1011-11-5033 / G-89-06-0375	93.658	943,807
ARRA - Foster Care_Title IV-E Program	G-1011-11-5033		14,514
Total Foster Care_Title IV-E Program			<u>958,321</u>
Adoption Assistance Program	G-1011-11-5033	93.659	543,546
Social Services Block Grant	G-1011-11-5033	93.667	584,000
<i>Passed Through Ohio Department of Developmental Disabilities:</i>			
Social Services Block Grant Program	31-6400066	93.667	85,014
<i>Passed Through Ohio Department of Mental Health:</i>			
Social Services Block Grant Program	31-6400066	93.667	93,964
Total Social Services Block Grant Program			<u>762,978</u>
<i>Passed Through Ohio Department of Jobs & Family Services:</i>			
Child Abuse & Neglect State Grants Program	G-1011-11-5033	93.669	1,579
Chafee Foster Care Independence Program	G-1011-11-5033	93.674	69,271
<i>Passed Through Ohio Department of Mental Health:</i>			
State Children's Insurance Program (SCHIP)	31-6400066	93.767	274,600
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services:</i>			
State Children's Insurance Program (SCHIP)	2300012	93.767	48,704
Total State Children's Insurance Program (SCHIP)			<u>323,304</u>

(Continued)

FAIRFIELD COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2009

<u>Federal Grantor/</u> <i>Pass Through Grantor (if applicable)</i> Program Title	Pass Through Entity Number	Federal CFDA Number	Expenditures
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)</u>			
<i>Passed Through Ohio Department of Jobs & Family Services:</i>			
Medical Assistance Program	G-1011-11-5033	93.778	\$ 903,994
<i>Passed Through Ohio Department of Developmental Disabilities:</i>			
Medical Assistance Program	2300012	93.778	87,090
ARRA - Medical Assistance Program			299,003
<i>Passed Through Ohio Department of Mental Health:</i>			
Medical Assistance Program	MC-16	93.778	2,021,418
ARRA - Medical Assistance Program			410,390
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services:</i>			
Medical Assistance Program	31-6400066	93.778	586,023
ARRA - Medical Assistance Program			122,721
Grand Total Medical Assistance Program			<u>4,430,639</u>
<i>Passed Through Ohio Department of Mental Health:</i>			
Block Grants for Community Mental Health Services Program	31-6400066 OCP-303-09-01	93.958	143,153
			5,000
Total Block Grants for Community Mental Health Services Program			<u>148,153</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	526,178
Total U.S. Department of Health and Human Services			<u>17,655,655</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
<i>Passed Through Fairfield & Franklin Counties Emergency Food and Shelter Program (EFSP) Board:</i>			
Emergency Food & Shelter National Board Program	31-6400066	97.024	3,787
<i>Passed Through Ohio Department of Emergency Management Agency:</i>			
Emergency Management Performance Grants Program	2008-EM-E8-0002 2009-EM-E8-0002	97.042	45,785
			58,665
Total Emergency Management Performance Grants Program			<u>104,450</u>
Homeland Security Grant Cluster	E104-08-015 DPSFE132 2007-GE-T7-0030 2007-GE-T8-0025	97.067	2,244
			4,198
			34,814
			70,514
Total Homeland Security Grant Cluster			<u>111,770</u>
Total U.S. Department of Homeland Security			<u>220,007</u>
Total Federal Awards Expenditures			<u>\$ 22,072,877</u>

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, 2009**

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>
Block Grant for Prevention & Treatment of Substantive Abuse	93.959	\$526,178
Block Grant for Community Mental Health Services Program	93.958	148,153
Social Services Block Grant	93.667	93,964
Promoting Safe & Stable Families	93.556	17,733
Child Care & Development Block Grant	93.575	44,049
Drug Court Discretionary Grant	16.585	26,096

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, 2009, the gross amount of loans outstanding under this program was \$299,411 and the cash balance was \$42,531. There were no outstanding delinquencies. The following is a summary of the Fiscal Year 2009 loan activity:

Beginning Balance, January 1, 2009	\$263,626
New Loans Made During 2009	85,000
Loan Payments During 2009	<u>(49,215)</u>
Ending Balance, December 31, 2009	<u>\$299,411</u>

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 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 \$569,156 is included as disbursements on the Schedule.

FAIRFIELD COUNTY

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2009**

(Continued)

NOTE C - REVOLVING LOAN PROGRAMS (Continued)

These loans are collateralized by mortgages on the property. At December 31, 2009, the gross amount of loans outstanding under this program was \$717,033 and the cash balance was \$40,814. There were no outstanding delinquencies. The following is a summary of the Fiscal Year 2009 loan activity:

Beginning Balance, January 1, 2009	\$535,342
New Loans Made During 2009	314,750
Loan Payments During 2009	<u>(133,059)</u>
Ending Balance, December 31, 2009	<u><u>\$717,033</u></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 2007, 2008, and 2009 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	\$6,442
97.073	State Homeland Security Program	<u>105,328</u>
97.067	Homeland Security Grant Cluster	<u><u>\$111,770</u></u>

NOTE H - TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2009, the County made allowable transfers of \$430,066 from the Temporary Assistance for Needy Families (TANF) (93.558) program to the Social Services Block Grant (SSBG) (93.667) program. The Schedule shows the County spent approximately \$4,747,675 on the TANF program. The amount reported for the TANF program on the Schedule excludes the amount transferred to the SSBG program. The amount transferred to the SSBG program is included as SSBG expenditures when disbursed.

FAIRFIELD COUNTY

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2009**

(Continued)

NOTE H - TRANSFERS BETWEEN FEDERAL PROGRAMS (Continued)

The following table shows the gross amount drawn for the TANF program during fiscal year 2009 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$5,177,741
Transfer to Social Services Block Grant	<u>(430,066)</u>
Total Temporary Assistance for Needy Families	<u>\$4,747,675</u>

NOTE I - CORRECTION TO FEDERAL AWARDS EXPENDITURES SCHEDULE

During Fiscal Year 2008, the County inadvertently omitted \$16,969 in Help America Vote Act Program (CFDA #90.401) expenditures from the Federal Award Expenditures Schedule.

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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, each major fund, and the aggregate discretely presented component unit and remaining fund information of Fairfield County, Ohio, (the County) as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 25, 2010, wherein we noted the financial statements of Fairfield Industries, Incorporated, the County's discretely presented component unit, was audited by 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*. Other auditors audited the financial statements of Fairfield Industries, Incorporated, 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 the purpose of expressing our opinions on the financial statements, but not for the purpose of opining 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 *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, 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.

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 matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated June 25, 2010.

We intend this report solely for the information and use of management, the audit committee, Board of County Commissioners, and federal awarding agencies and pass-through entities, and others within the County. 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 25, 2010



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, 2009. 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 included in the Comptroller General of the United States' *Government Auditing Standards*; 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 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, 2009.

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 opining on compliance in accordance with OMB Circular A-133, but not for the purpose of opining on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program compliance requirement. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be deficiencies, 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.

We did note certain matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated June 25, 2010.

Federal Awards Expenditures Schedule

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund, and the discretely presented component unit and remaining fund information of the County as of and for the year ended December 31, 2009, and have issued our report thereon dated June 25, 2010, wherein we noted the financial statements of Fairfield Industries, Incorporated, 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, and 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 25, 2010

FAIRFIELD COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2009

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
(d)(1)(iv)	Were there any other significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under §.510?	No
(d)(1)(vii)	Major Programs (list):	Temporary Assistance for Needy Families - CFDA #93.558; Medical Assistance Program - CFDA #93.778; Child Care & Development Block Grant Program Cluster - CFDA #93.575 / #93.596 / #93.713; Child Support Enforcement - CFDA #93.563 Workforce Investment Act Cluster - CFDA #17.258 / #17.259 / #17.260; Foster Care - CFDA #93.658; and Social Services Block Grant - CFDA #93.667
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$642,562 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

FAIRFIELD COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2009
(Continued)

**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
Comprehensive Annual Financial Report
For the Year Ended December 31, 2009



Issued by Barbara Curtiss
Fairfield County Auditor

Front Cover Photos: Mount Pleasant, Fairfield County Fairgrounds, Round Cattle Barn

Mount Pleasant is part of Rising Park located in Lancaster, Ohio. This sandstone rock, used by the American Indians and settlers as an observation point and fortress, is 250 feet high and has 2 acres of flat top area. A trail leads to the top and expansive views out over the surrounding countryside greet the visitor. Depending on the day, you may see rock climbers ascending the sandstone face.

The Fairfield County Fairgrounds, comprising of 65.22 acres, is located between Columbus Street and High Street on the North side of Fair Avenue in Lancaster, Ohio and is the site of the Fairfield County Fair. Of interest are the old buildings and structures that have been preserved from the 1800's and early 1900's: Carroll, Ohio C & O Depot, Pioneer Cabin, Weakley School House, Joe Arnold Country Store, Round Cattle Barn, Replica of 1930 Gas Station, Original Flora Hall, and Roley Covered Bridge. The Fairgrounds is open dawn to dusk. Buildings are open by appointment or during the Fairfield County Fair. The Fairfield County Fair is one of the last county fairs of the year. Held early in October, it offers a variety of attractions including truck, tractor, and horse pulls, demolition derbies, concerts, bands, and horse races. There is also a large assortment of exhibits and rides for all ages. Contact Dave Benson at (740) 653-3041 for more information.

The Round Cattle Barn located on the Fairfield County Fairgrounds was built in 1906 by J.E. Hedges, a farmer and builder from Amanda Township. There are no records as to how long the construction required, but records show that J.E. Hedges was paid \$3,022.14 for labor and materials. The lumber for the curved section was soaked in a creek and bent to fit the structure.

The ninety-five foot diameter round section was built first with the roof of wood shingles, and in 1937 the 90 ft. by 60 ft. west wing and the 80 ft. by 30 ft. north wing were added to the round section. The wood shingle roof was covered with galvanized metal in 1934. The arena section has a balcony with seating for 250 to 300 people. The main use of the barn is to house dairy and beef cattle and the Junior Fair livestock sale.

Of historic note, the barn was used in the filming of the 1980 movie, "Brubaker", which starred Robert Redford. The film was nominated for an Academy Award for best writing that year and was a fictional account of a prison's corruption in Arkansas and Redford's attempt to clean it up as its warden.

The photos are provided by Hocking County resident Jodi Wyman.

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

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

A PDF version of this report is available online at:
<http://www.co.fairfield.oh.us/auditor/index.htm>

FAIRFIELD COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2009



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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Introductory Section



Barbara Curtiss

FAIRFIELD COUNTY AUDITOR

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Lancaster, Ohio 43130-3882

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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, 2009. 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, 2009, 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 37,680 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 14.

The County employs 804 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.

Fairfield Medical Center and Mount Carmel Health Systems broke ground for a \$35 million, 82,000 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, was completed in 2009 and began accepting patients on March 16, 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.

One of the largest pipelines ever constructed in the United States made its way through Fairfield County in 2009. The REX Rocky Express Pipeline, stretching nearly 1,700 miles from Colorado, is a 42-inch diameter pipeline delivering approximately 1.6 billion cubic feet of natural gas per day to the Midwest and the Eastern United States. This massive infrastructure improvement utilizes the large natural gas reserves found in the Rocky Mountains and will help to stabilize the price in this region and avoid sharp peaks and valleys that occurred in the past. Work within Fairfield County is nearing completion. The overall project will be completed sometime in 2010. The County is benefiting from this project through property tax collections in the forecasted amount of \$3 million.

Fairfield County, Ohio

The Ohio Department of Public Safety announced the construction of a 5,900 square-foot facility which will house the Lancaster Post of the State Highway Patrol. This \$1.1 million project's opening in 2009 allowed the Post to increase its garage facilities to three bays, a conference room and improved dispatch center.

A collaborative effort between South Central Power and the Fairfield County Emergency Management and Homeland Security Agency to improve the early warning siren system was completed in 2009. The installations of 24 additional emergency warning sirens were installed throughout Fairfield County in those areas not covered by an existing system. Due to South Central's willingness to contribute their resources, the timeline for completion was greatly reduced and saved the County approximately \$300,000. This is another example of local businesses' willingness to give back to their community.

Green Technology jobs began to make an impact in Fairfield County in 2009. Toxoco, a lithium battery recycling center, received a \$9.5 million grant through the American Recovery and Reinvestment Act to expand their facilities. As many as 40 new positions will be created through 2010. Westerman Companies diversified its business in 2009 by starting to manufacture nuclear containment tanks for nuclear power plants. This company is beginning construction of a \$4.2 million expansion that will bring over 84 jobs to the Bremen area of the County.

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. Businesses such as the International House of Pancakes (100 jobs) and Waffle House (25 jobs) opened in 2009 and Golden Corral (100 jobs) broke ground in 2009.

Ety Pointe, located in the City of Lancaster, is Fairfield County's newest major retail development. Ety Pointe is anchored by 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. Elsewhere, the Meijer store in Canal Winchester on Diley Road opened its doors in 2008 and 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 actively pursued stimulus funding through the American Recovery and Reinvestment Act. In 2009, Fairfield County received \$43.8 million over 101 projects. Some of those projects involved:

- \$533,744 to the Fairfield Community Health Center to continue providing services to those not insured.
- \$140,806 to the City of Lancaster for the Nolder Barr Infrastructure Project.
- \$50,100 to the Community Action Program Commission of the Lancaster-Fairfield County Area for Head Start.
- \$9.5 million to Toxco, Inc. for hydrothermal recycling of lithium-ion batteries.
- \$2.2 million for work on Ohio Routes 204 and 204A.
- \$915,000 to the Village of Millersport for a water transmission main.

At 8.5 percent, Fairfield County's 2009 unemployment rate was higher than the 5.7 percent rate in 2008. The County's rate is lower than the state and national averages, which totaled 10.7 percent and 9.7 percent respectively. Government, retail and manufacturing operations collectively employ nearly 50 percent of the County's workforce.

Long-Term Financial Planning

Management of the County recognizes that a vibrant and growing business community improves the area's quality of life. Although the economic activity in the County continues to expand, outside factors remain an influence on the financial outlook for Fairfield County. The Ohio Legislature continues to reduce funding to local governments, including the County. The County cannot assume that future local government funding by the State will continue at present levels.

It is the intent of the County Commissioners to try to maintain a year end cash carryover balance of 25 percent of General Fund revenues. This level of unreserved fund balance will ensure the continued operation of government and provision of services to residents. This fiscal stability is vital to maintain the credit worthiness of the County. To help maintain fiscal stability, the Commissioners have set strict budgetary controls on spending. For 2010, many departments received no increases for operating expenses. Additional revenues from the temporary increase in sales taxes effective January 1, 2010 contributes to the County maintaining stability until the economy improves.

Relevant Financial Policies

The County will strive to ensure that the budget is structurally balanced so that current year revenues are sufficient to fund current year expenditures without the use of one-time revenue sources. One-time revenue sources may be used for one-time expenditures, such as capital projects. County agencies and departments are encouraged to maximize the use of state and federal revenues so as to help preserve general revenues for other needs.

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

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

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

The County has procedures in place in order to manage the issuance of debt. These procedures include the issuing of long-term, fixed rate debt as a supplement to current tax revenues and fund balances for financing infrastructure and capital projects. The County periodically reviews existing debt for the possibility of refinancing and/or refunding only if it will result in at least a 3 percent or more in savings.

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 2009, no new Enterprise Zone applications were filed with the County. As of December 31, 2009, six Enterprise Zone agreements were active representing more than \$21.6 million in investments. The projects have created 269 new employment positions and retained 1,475.

Fairfield County, Ohio

The Economic Development 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 retention in Fairfield County. Seven loans were approved in 2009 with a total project cost of \$5.2 million. Since the Revolving Loan Fund was established, more than \$3.5 million has been loaned to support more than 60 projects.

In 2010, the Fairfield 33 Development Alliance plans to market the Fairfield 33 Corridor through a variety of efforts including attendance at national tradeshows, 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.

The Fairfield County Economic Development Department in 2009 coordinated efforts and secured funding for a comprehensive wage and benefits survey to be completed. The 2009 version was similar to the one conducted in 2008 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 professional when working to attract new firms to Fairfield County.

With the continuation of a slight increase in sales tax revenues and property tax revenues, the County is cautiously optimistic about the future.

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.

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, 2008. This was the twentieth consecutive year the County received this prestigious award.

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

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

In addition, the County received the Award for Outstanding Achievement in Popular Annual Financial Reporting from GFOA for the County's 2008 Citizens' Report, a condensed, more user-friendly financial report intended to provide highlights of the County's financial condition. This was the eighth 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.

Fairfield County, Ohio

A special note of appreciation is conveyed 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,



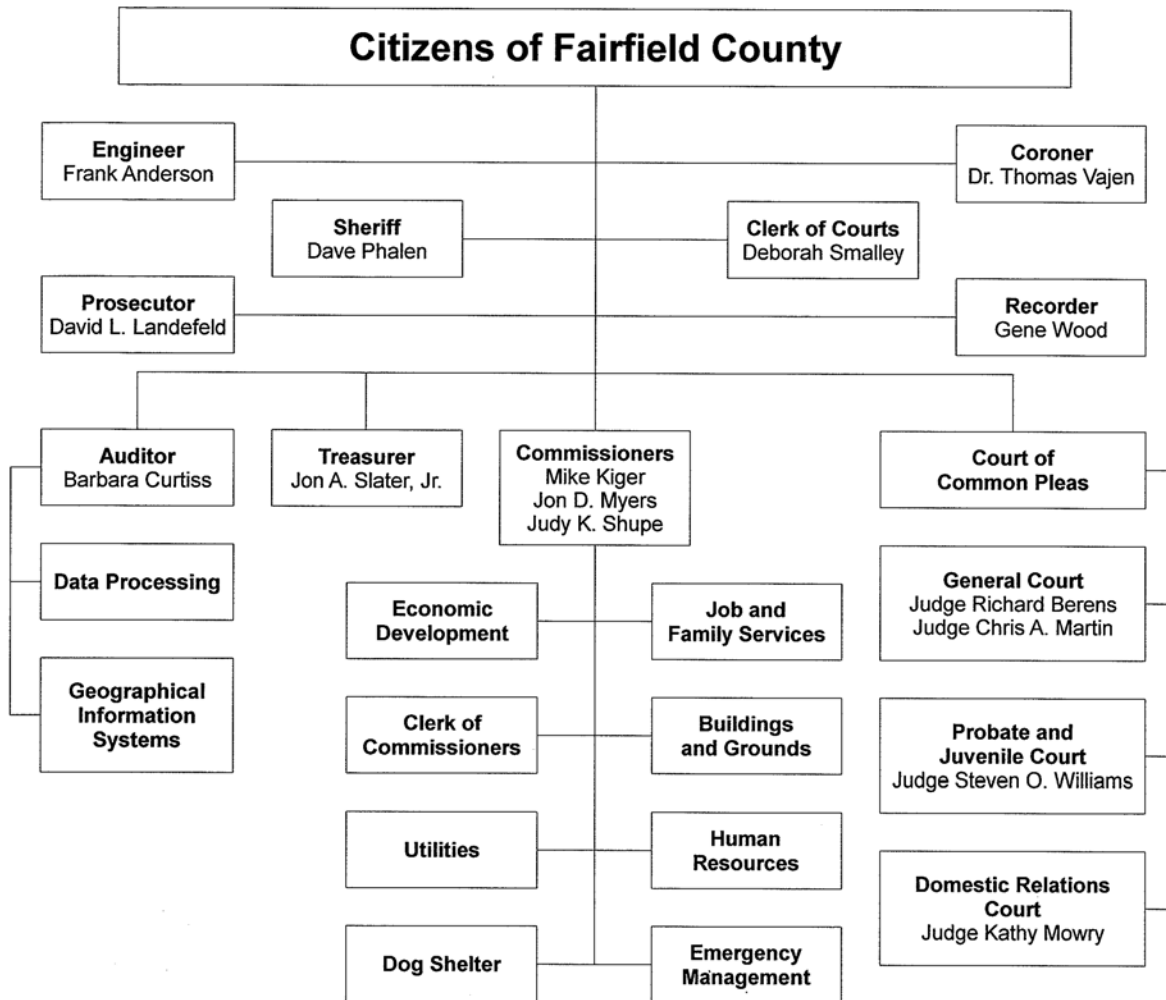
Barbara Curtiss
Fairfield County Auditor



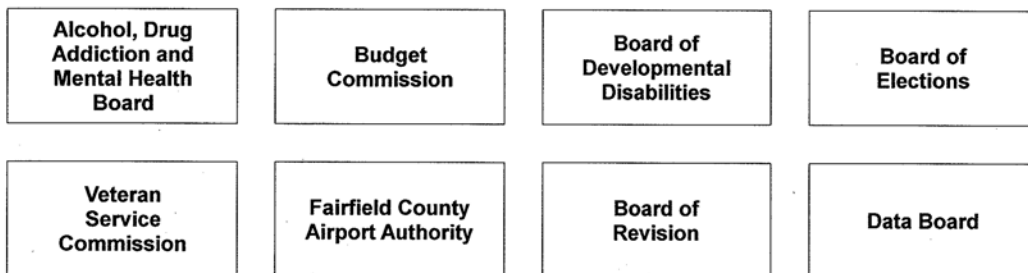
Mike Kiger
President, Board of Commissioners

June 25, 2010

COUNTY ORGANIZATION AND ELECTED OFFICIALS
December 31, 2009



Ex Officio and Appointed Boards



PRINCIPAL APPOINTED OFFICIALS AND DEPARTMENT HEADS
December 31, 2009

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
Economic Development, Director	William Arnett
Data Processing, Administrator	Randy Carter
Geographical Information Systems, Administrator	David Burgei
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
Board of Developmental Disabilities, Superintendent.....	John Pekar
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, 2008

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

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, each major fund, and the aggregate discretely presented component unit and remaining fund information of Fairfield County, Ohio (the County), as of and for the year ended December 31, 2009, 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, which represents 0.14 percent of assets, 0.16 percent net assets, and 5.6 percent of revenues, respectively, of the aggregate discretely presented component unit and remaining fund information. 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 opinion.

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, each major fund, and the aggregate discretely presented component unit and remaining fund information of Fairfield County, Ohio, as of December 31, 2009, 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, Developmental Disabilities, 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 25, 2010, 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.

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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 25, 2010

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2009
(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, 2009. 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 2009 are as follows:

- The assets of Fairfield County exceeded its liabilities at the close of the year ended December 31, 2009, by \$260,294,726 (net assets). Of this amount, \$21,130,295 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 increased by 0.4 percent, or \$1,030,097 from the total net assets at the beginning of the year 2009.
- At the end of the current year, the County's governmental activities reported total net assets of \$218,673,617 a decrease of \$153,648 from the prior year. Of this amount, \$13,754,645 is unrestricted.
- At the end of the current year, unreserved fund balance for the General Fund was \$9,830,204, which represents a 28.9 percent decrease from the prior year, and represents 33.5 percent of total General Fund expenditures.
- Fairfield County's total long-term debt decreased by \$2,056,425 or 4.6 percent, during the current year.

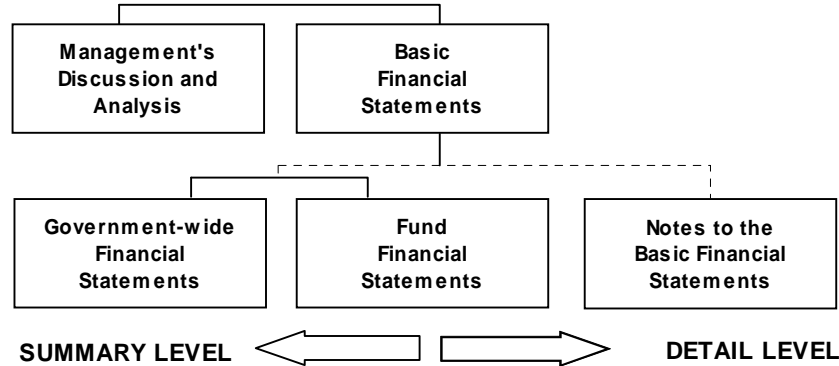
Overview of the Financial Statements

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.

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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.

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

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

Government-wide Financial Statements

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

Statement of Net 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, urban redevelopment and house, transportation, interest and fiscal charges, and all departments - with the exception of the sewer and water funds.

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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.

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
- Developmental Disabilities 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.

Proprietary Funds — The County maintains one type of proprietary fund. 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 proprietary fund financial statements can be found on pages 51 through 55 of this report.

Fairfield County, Ohio
Management's Discussion and Analysis
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Fiduciary Funds — The County accounts for resources held for the benefit of parties outside the government as fiduciary funds. These funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The County uses accrual accounting for fiduciary funds, much like that of the proprietary fund. The fiduciary fund financial statement can be found on page 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 2009, as shown in the table below, the combined net assets of the County's primary government increased \$1.0 million or 0.4 percent. Net assets reported for governmental activities decreased \$0.2 million or 0.07 percent and business-type activities increased \$1.2 million or 2.9 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, 2009, with comparatives as of December 31, 2008**

	Governmental Activities		Business-Type Activities		Totals	
	2009	2008	2009	2008	2009	2008
Assets:						
Current and other noncurrent assets	\$ 94,173,309	\$ 92,514,312	\$ 8,463,113	\$ 9,236,220	\$102,636,422	\$ 101,750,532
Capital assets	179,377,835	181,026,985	56,425,027	55,431,600	235,802,862	236,458,585
Total assets	<u>273,551,144</u>	<u>273,541,297</u>	<u>64,888,140</u>	<u>64,667,820</u>	<u>338,439,284</u>	<u>338,209,117</u>
Liabilities:						
Current and other liabilities	30,236,219	28,891,224	832,199	612,767	31,068,418	29,503,991
Noncurrent liabilities	24,641,308	25,822,808	22,434,832	23,617,689	47,076,140	49,440,497
Total liabilities	<u>54,877,527</u>	<u>54,714,032</u>	<u>23,267,031</u>	<u>24,230,456</u>	<u>78,144,558</u>	<u>78,944,488</u>
Net Assets:						
Invested in capital assets, net of related debt	162,064,907	163,111,804	34,245,459	32,757,780	196,310,366	195,869,584
Restricted	42,854,065	38,698,952	-	-	42,854,065	38,698,952
Unrestricted	13,754,645	17,016,509	7,375,650	7,679,584	21,130,295	24,696,093
Total net assets	<u>\$ 218,673,617</u>	<u>\$ 218,827,265</u>	<u>\$ 41,621,109</u>	<u>\$ 40,437,364</u>	<u>\$260,294,726</u>	<u>\$ 259,264,629</u>

At December 31, 2009, the primary government's invested 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 \$196.3 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.

There were various changes in current and other noncurrent assets from the prior year which resulted in an increase of \$0.9 million. There were decreases in cash and cash equivalents and special assessments receivable which were offset by increases in materials and supplies inventory, intergovernmental receivable, prepaid items, and property taxes receivable. Cash and cash equivalents decreased by \$5 million. This decrease can be attributed primarily to the decreases in permissive real property transfer taxes, sales taxes, intergovernmental receipts, and interest earnings. Special assessments receivable decreased by \$0.4 million due to property tax payers paying down their outstanding special assessments. The increases in materials and supplies inventory, intergovernmental receivable, prepaid items, and property taxes receivable are primarily due to an increase in the Engineer's department material and supplies inventory, an increase funding from

Fairfield County, Ohio
Management's Discussion and Analysis
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federal and state grant sources. In addition, the January 2010 health and life insurances were prepaid by year-end which did not happen in the prior year, and the one mill Child and Adult Protective Services tax levy collections will begin in 2010, respectively. The \$0.2 million decrease in business type activities current assets is primarily due to a decrease in cash and cash equivalents and accounts receivable. The decrease in cash and cash equivalents is attributed to increase in expenditures for goods and services and decreases in tap in fees and payments from customers.

The decrease in governmental type capital assets is due mainly to the current year's increase in accumulated depreciation. The increase in business type activities capital assets is due mainly to the increase in infrastructure additions and the increase in construction in progress.

Liabilities for governmental activities remained fairly constant. Decreases in liabilities for business type activities are due primarily to the decrease in outstanding debt.

Restricted net assets were approximately \$42.9 million, resulting in a \$21.1 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, 2009, and a comparative analysis with the year ended December 31, 2008.

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Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2009
(Unaudited)

Primary Government
Statement of Activities
For the year ended December 31, 2009, with comparatives for the year ended December 31, 2008

	Governmental Activities		Business-type Activities		Total Primary Government	
	2009	2008	2009	2008	2009	2008
Revenues:						
Program revenues:						
Charges for services	\$ 17,224,843	\$ 15,950,554	\$ 5,594,982	\$ 5,536,287	\$ 22,819,825	\$ 21,486,841
Operating grants, contributions, and interest	41,813,165	39,471,114	-	-	41,813,165	39,471,114
Capital grants, contributions, and interest	1,254,789	770,746	1,973,284	1,369,749	3,228,073	2,140,495
Total program revenue	<u>60,292,797</u>	<u>56,192,414</u>	<u>7,568,266</u>	<u>6,906,036</u>	<u>67,861,063</u>	<u>63,098,450</u>
General revenues:						
Property taxes	19,320,675	19,224,281	-	-	19,320,675	19,224,281
Permissive real property transfer taxes	998,710	1,289,127	-	-	998,710	1,289,127
Lodging taxes	146,067	172,529	-	-	146,067	172,529
Sales taxes	11,778,248	11,721,134	-	-	11,778,248	11,721,134
Intergovernmental	3,563,293	3,696,906	6,162	-	3,569,455	3,696,906
Unrestricted interest earnings	930,709	2,748,397	74,584	143,701	1,005,293	2,892,098
Other	630,064	854,058	33,193	17,381	663,257	871,439
Total general revenues	<u>37,367,766</u>	<u>39,706,432</u>	<u>113,939</u>	<u>161,082</u>	<u>37,481,705</u>	<u>39,867,514</u>
Total Revenues	<u>97,660,563</u>	<u>95,898,846</u>	<u>7,682,205</u>	<u>7,067,118</u>	<u>105,342,768</u>	<u>102,965,964</u>
Expenses:						
General government:						
Legislative and executive	10,807,064	11,923,640	-	-	10,807,064	11,923,640
Intergovernmental	1,815,829	1,863,467	-	-	1,815,829	1,863,467
Judicial	5,964,528	5,538,194	-	-	5,964,528	5,538,194
Public safety	15,850,652	15,425,818	-	-	15,850,652	15,425,818
Intergovernmental	44,396	116,172	-	-	44,396	116,172
Public works	10,922,058	11,328,723	-	-	10,922,058	11,328,723
Health	23,695,239	24,730,141	-	-	23,695,239	24,730,141
Human services	26,811,254	27,517,647	-	-	26,811,254	27,517,647
Urban redevelopment and housing	358,921	102,906	-	-	358,921	102,906
Intergovernmental	353,036	111,049	-	-	353,036	111,049
Transportation	230,852	219,451	-	-	230,852	219,451
Interest and fiscal charges	960,382	1,020,192	-	-	960,382	1,020,192
Sewer system	-	-	3,655,152	3,424,048	3,655,152	3,424,048
Water system	-	-	2,843,308	2,803,331	2,843,308	2,803,331
Total Expenses	<u>97,814,211</u>	<u>99,897,400</u>	<u>6,498,460</u>	<u>6,227,379</u>	<u>104,312,671</u>	<u>106,124,779</u>
Increase (Decrease).....	(153,648)	(3,998,554)	1,183,745	839,739	1,030,097	(3,158,815)
Net assets - beginning of year.....	218,827,265	222,825,819	40,437,364	39,597,625	259,264,629	262,423,444
Net assets - end of year.....	<u>\$ 218,673,617</u>	<u>\$ 218,827,265</u>	<u>\$ 41,621,109</u>	<u>\$ 40,437,364</u>	<u>\$ 260,294,726</u>	<u>\$ 259,264,629</u>

Fairfield County, Ohio
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Governmental Activities

Grants, contributions, and restricted interest accounted for 44.1 percent of total governmental revenues, with taxes providing 33.0 percent of total governmental revenues. These revenue sources comprise the two largest components of County revenues. Grants, contributions, and restricted interest revenues in 2009 were \$43,067,954. The increase 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 \$449,917 in 2008 and \$1,008,940 in 2009. Property, permissive real property transfer, and lodging taxes revenues were \$20,465,452 (21.0 percent of total governmental revenues) while sales taxes were \$11,778,248 (12.1 percent of total governmental revenues). Taxes, grants, contributions, and restricted interest combined together, provided 77.1 percent of the County's total governmental revenues. Property and sales taxes remained fairly constant from the prior year. Permissive real property transfer taxes decreased due to the reduction in the number of real property and manufactured home transactions.

The County received \$17,224,843 or 17.6 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 \$26,811,254 or 27.4 percent of total expenses. The County's health services activities accounted for \$23,695,239 or 24.2 percent, of total expenses. These two areas had the second and third largest decrease in expenses due to the state budget cuts affecting the ability in providing health and human services programs to 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 \$37,521,414.

Program Expenses and Net Costs of Governmental Activities, by Program
For the Year Ended December 31, 2009

<u>Program Activity</u>	<u>Program Activity Expenses</u>	<u>Net Cost (Gain) of Program Activity</u>	<u>Net Cost (Gain) as Percentage of Total Expenses</u>	
			<u>Program Activity</u>	<u>All Program Activities</u>
General government:				
Legislative and executive	\$ 10,807,064	\$ 5,573,025	51.57%	5.70%
Intergovernmental	1,815,829	1,815,829	100.00%	1.86%
Judicial	5,964,528	2,394,273	40.14%	2.45%
Public safety	15,850,652	12,463,199	78.63%	12.74%
Intergovernmental	44,396	(13,804)	(31.09%)	(0.01%)
Public works	10,922,058	2,727,369	24.97%	2.78%
Health	23,695,239	9,162,094	38.67%	9.37%
Human services	26,811,254	3,463,536	12.92%	3.54%
Urban redevelopment and housing	358,921	(1,464,461)	(408.02%)	(1.50%)
Intergovernmental	353,036	353,036	100.00%	0.36%
Transportation	230,852	86,936	37.66%	0.09%
Interest and fiscal charges	960,382	960,382	100.00%	0.98%
Total expenses	<u>\$ 97,814,211</u>	<u>\$ 37,521,414</u>		<u>38.36%</u>

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Business-type Activities

Net assets for business-type activities increased by \$1,183,745 or 2.9 percent, in 2009. The major revenue source was charges for services in the amount of \$5,594,982.

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.

At December 31, 2009, the County's governmental funds reported combined ending fund balances of \$45.4 million, a decrease of \$1.3 million in comparison with the prior year balances. Approximately \$39.4 million of this amount constitutes unreserved fund balance, available for spending at the County's discretion. The remainder is reserved to indicate that it is not available for new spending because it is related to purchase commitments, unclaimed monies, or loans, none of which can easily be converted into cash. While most of the governmental fund balances are partially reserved in the governmental fund statements, the remaining unreserved fund balances become classified as restricted net assets on the government-wide statement of net assets due to restrictions for use for a particular purpose mandated by the source of the funding, such as the tax levy language or the underlying grant.

General Fund

The General Fund is the primary operating fund of the County. At the end of 2009, unreserved fund balance was \$9,830,204 while total fund balance was \$11,066,121. 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 33.5 percent to total General Fund expenditures, while total fund balance represents 37.7 percent of General Fund expenditures.

The fund balance of the County's General Fund decreased by \$4.6 million during the current fiscal year compared to a \$1.0 million decrease in the prior year. Key factors in this decrease in fund balance are as follows:

- Total General Fund revenues decreased approximately \$3.0 million from the prior year while General Fund expenditures remained fairly constant increasing by only \$92,167. The largest decreases in revenues were in interest, charges for services, and permissive real property transfer taxes. The decreases are primarily due to decreases in the rate of return on investments, court costs and fees, and the decrease in the number of real property and manufactured home conveyances, respectively.
- Other financing sources (uses) changed by an additional (\$517,219) primarily due to increases in transfers out.

Other Major Governmental Funds

The Community Services Fund has a deficit fund balance of (\$477,483) compared to a deficit of (\$2.3) million in 2008. The decrease in the deficit is mainly attributed to an increase in charges for services revenue and a decrease in human services expenditures. The net change in fund balance for 2009 was an increase of \$1,845,929.

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The fund balance of the Motor Vehicle Fund at December 31, 2009 is \$5.8 million, an increase of \$210,993 from the prior year. The increase in fund balance is due to the net effect of revenues exceeding expenditures by \$350,825 and a net change of (\$139,832) in other financing sources (uses). The net increase of revenues exceeding expenditures is primarily due to a large decrease in public works expenditures which was offset by a slight decrease in revenues. Other financing sources (uses) decreased from the prior year due to a decrease in transfers in for the County's allocation to the Engineer's department and an increase in transfers out to finance road improvements and retirement of debt.

The fund balance of the Developmental Disabilities Fund at year-end is \$9.9 million, an increase of \$1,441,056 or 17.0 percent, from the previous year. The increase in fund balance was primarily due to revenues exceeding expenditures. The largest increase in revenue was the increase in intergovernmental revenue of \$569,069. The additional intergovernmental monies were received in the areas of federal and state programs, property tax reimbursements, waiver match reimbursements, and the new stimulus monies received for a medical assistance program. This increase in revenues was accompanied by a decrease in expenditures of \$567,588.

The fund balance of the Alcohol, Drug Addiction, and Mental Health Board Fund at December 31, 2009, is approximately \$1.3 million, which is a decrease of \$872,006 from 2008. The decrease in fund balance was due mainly to a decrease in intergovernmental revenues of \$1,688,784 offset by a decrease in expenditures of \$348,913. In 2009, grants due from the State had not been collected within the available period, which resulted in deferred revenue at year-end of \$1.4 million.

The General Obligation Bond Retirement Fund has a fund balance of \$341,302 at December 31, 2009. This fund received approximately \$1.4 million in a current refunding of bond anticipation notes and \$1.4 million in transfers in, while making approximately \$3.3 million in debt service payments.

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 \$688,088 and the Water Fund's net assets increased \$495,657. These increases can be primarily attributed to the increases in operating revenues and capital contributions which were offset by decreases in interest income and interest and fiscal charges and increases in operating expenses.

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 6.4 percent or \$2,213,804. The County Commissioners realized that revenues for 2009 were going to be lower than in 2008; therefore, they decreased appropriations and expenditures in order to save more carryover cash at year-end. The majority of the decrease in appropriations were for the following functions: general government legislative and executive by \$140,037 primarily for contractual services in Levy and Assessment and salaries in Board of Elections; judicial by \$201,768 primarily for contractual services in Common Pleas Court Administration, Juvenile Court, and fringe benefits in Domestic Relations; public safety by \$264,362 primarily for fringe benefits in Probation and Sheriff; health by \$196,626 primarily for contractual services in Agriculture and Crippled Children; human services by \$255,874 primarily for contractual services and capital outlay in Veterans Service Commission; other expenditures by \$1,119,425 primarily for miscellaneous expenditures related to contractual and other services. Actual expenditures were less than the final budgeted expenditures by \$1.4 million due to general government legislative and executive of \$615,922, public safety of \$245,026, general government judicial of \$201,098, human services of \$151,112, transportation of \$44,816, and other of \$100,800.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2009
(Unaudited)

The County's budgeted revenue decreased by 1.0 percent primarily due to decreases in charges for services of \$86,516 and intergovernmental of \$193,214. Actual revenues exceeded the final budget by \$2.7 million primarily due to charges for services, sales taxes, property taxes, and intergovernmental of \$876,073, \$606,840, \$602,753, and \$587,918 respectively.

Based on these factors, the economic condition of the General Fund, based on actual cash basis results at December 31, 2009, reflects a fund balance that is \$6.3 million better than initially projected in the original budget.

Capital Assets and Debt Administration

Capital Assets

As of December 31, 2009, and December 31, 2008, the County had invested \$235.8 million and \$236.5 million, net of accumulated depreciation of \$115.94 million and \$107.5 million, respectively, in a broad range of capital assets, as follows:

Capital Assets, Net of Depreciation
As of December 31, 2009, with comparatives as of December 31, 2008

	Governmental Activities		Business-type Activities		Totals	
	2009	2008	2009	2008	2009	2008
Land	\$ 5,198,258	\$ 4,433,878	\$ 2,237,414	\$ 2,237,414	\$ 7,435,672	\$ 6,671,292
Buildings	25,452,828	26,008,829	12,895,331	13,463,924	38,348,159	39,472,753
Improvements other than buildings	2,979,944	3,104,048	-	-	2,979,944	3,104,048
Equipment	2,458,430	3,123,195	139,089	154,448	2,597,519	3,277,643
Furniture and fixtures	314,360	368,323	-	-	314,360	368,323
Infrastructure	140,464,152	141,764,759	39,710,326	38,792,458	180,174,478	180,557,217
Vehicles	1,145,849	1,355,511	107,108	111,524	1,252,957	1,467,035
Construction in progress	1,364,014	868,442	1,335,759	671,832	2,699,773	1,540,274
Total capital assets, net	<u>\$ 179,377,835</u>	<u>\$ 181,026,985</u>	<u>\$ 56,425,027</u>	<u>\$ 55,431,600</u>	<u>\$ 235,802,862</u>	<u>\$ 236,458,585</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 \$655.7 thousand or 0.3 percent (a 0.9 percent decrease for governmental activities and a 1.8 percent increase for business-type activities). As further detailed in Note 16 of the notes to the basic financial statements, the County had \$560.3 thousand in construction commitments.

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

As of December 31, 2009, and December 31, 2008, the County had total debt of approximately \$43.0 million and approximately \$45.1 million, respectively, as shown in the table on the following page.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2009
(Unaudited)

Bonds, Long-Term Notes, Loans, and Capital Leases Payable
As of December 31, 2009, with comparatives for December 31, 2008

	Governmental Activities		Business-type Activities		Totals	
	2009	2008	2009	2008	2009	2008
Bond anticipation notes.....	\$ 1,390,000	\$ 1,390,000	\$ 250,000	\$ -	\$ 1,640,000	\$ 1,390,000
General obligation bonds...	16,579,049	17,684,709	21,070,580	22,275,103	37,649,629	39,959,812
Special assessment bonds.....	1,788,039	2,076,574	-	-	1,788,039	2,076,574
Long-term loans.....	684,528	-	933,869	1,138,119	1,618,397	1,138,119
Capital leases.....	296,016	491,575	25,140	17,566	321,156	509,141
	<u>\$ 20,737,632</u>	<u>\$ 21,642,858</u>	<u>\$ 22,279,589</u>	<u>\$ 23,430,788</u>	<u>\$ 43,017,221</u>	<u>\$ 45,073,646</u>

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

During 2009, the County issued \$1,390,000 and repaid \$1,390,000 in long-term bond anticipation notes, issued \$684,528 in a state infrastructure bank loan, issued \$250,000 in sanitary sewer long-term bond anticipation notes, paid down general obligation bonds by \$2,310,183, issued no new special assessment bonds and paid off \$288,535, and paid off \$204,250 in long term loans. Capital lease balances decreased \$187,985. The total decrease in the County's debt obligations for the current year was 4.6 percent (a 4.2 percent decrease for governmental activities and a 4.9 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 \$64.8 million.

The County's total unvoted legal debt margin at December 31, 2009, is approximately \$17.8 million.

Economic Factors

The County's \$3.233 billion tax base has decreased for the first time within the last ten years. This is attributable to the phase out of the general tangible personal property tax. This decrease represents less than one-half of one percent of the assessed valuation from the prior year and supports the fact that real property values within the County have risen steadily over the past several years. However, investment earnings declined significantly in 2008 and 2009 while permissive real property transfer taxes declined significantly 2007 through 2009. On October 23, 2009, the County Commissioners levied a temporary additional sales tax at the rate of one-quarter of one percent for a period of four years commencing January 1, 2010 to increase future revenues.

The various economic factors were considered in the preparation of the County's 2009 budget and will be considered in the preparation of future budgets. The Commissioners tighten spending controls in 2009 by limiting General Fund budget growth to 3.0 percent for salaries and 2.0 percent for all operating costs. Appropriate measures will be taken to ensure spending is within available resources in future budgets.

Requests for Information

This financial report is designed to provide the County's citizens, taxpayers, customers, investors, and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have questions about this report, please contact the Fairfield County Auditor's Office by calling (740) 652-7045 or by writing the County Auditor at 210 E. Main Street, Lancaster, Ohio 43130. An electronic version of this report is available on the County's website at <http://www.co.fairfield.oh.us/auditor/index.htm>

Basic Financial Statements

Fairfield County, Ohio

STATEMENT OF NET ASSETS

December 31, 2009 - Primary Government

June 30, 2009 - Fairfield Industries, Incorporated

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Fairfield Industries, Incorporated
ASSETS				
Cash and cash equivalents.....	\$ 43,127,483	\$ 6,639,677	\$ 49,767,160	\$ 82,761
Cash and cash equivalents in segregated accounts	108,007	511,986	619,993	-
Cash and cash equivalents with fiscal agents	129,931	-	129,931	-
Segregated investments.....	-	-	-	202,306
Sales taxes receivable	3,423,737	-	3,423,737	-
Internal balances.....	(9,094)	9,094	-	-
Materials and supplies inventory	1,106,395	18,487	1,124,882	2,915
Permissive motor vehicle license tax receivable	84,372	-	84,372	-
Accrued interest receivable	468,284	8,174	476,458	-
Intergovernmental receivable	14,835,732	13,401	14,849,133	-
Prepaid items	974,524	24,808	999,332	1,871
Accounts receivable	669,371	849,213	1,518,584	91,000
External party receivable	70,298	222	70,520	-
Lodging taxes receivable	31,440	-	31,440	-
Property taxes receivable	23,926,369	-	23,926,369	-
Loans receivable	1,016,444	-	1,016,444	-
Special assessments receivable	1,778,283	38,030	1,816,313	-
Deferred charges	257,025	350,021	607,046	-
Investment in joint venture	2,174,708	-	2,174,708	-
Capital assets not being depreciated	6,562,272	3,573,173	10,135,445	-
Capital assets being depreciated (net of accumulated depreciation)	172,815,563	52,851,854	225,667,417	87,281
Total assets	\$ 273,551,144	\$ 64,888,140	\$ 338,439,284	\$ 468,134

(continued)

Fairfield County, Ohio

STATEMENT OF NET ASSETS

(Continued)

December 31, 2009 - Primary Government

June 30, 2009 - Fairfield Industries, Incorporated

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Fairfield Industries, Incorporated
LIABILITIES				
Accrued wages and benefits payable	\$ 2,080,268	\$ 73,410	\$ 2,153,678	\$ 52,013
Matured compensated absences payable.....	26,332	-	26,332	-
Matured capital leases payable.....	7,847	554	8,401	-
Matured interest payable.....	489	170	659	-
Intergovernmental payable.....	1,229,383	34,996	1,264,379	-
Accounts payable.....	3,042,376	165,944	3,208,320	11,067
External party payable.....	66,534	-	66,534	-
Contracts payable.....	520,624	52,184	572,808	-
Retainage payable.....	145,974	-	145,974	-
Accrued interest payable.....	125,007	93,050	218,057	-
Deferred revenue.....	22,948,517	-	22,948,517	-
Notes payable.....	-	250,000	250,000	-
Claims payable.....	42,868	-	42,868	-
Customer deposits payable.....	-	161,891	161,891	-
Long-term liabilities:				
Due within one year	3,054,182	1,404,536	4,458,718	-
Due within more than one year	21,587,126	21,030,296	42,617,422	-
Total liabilities	54,877,527	23,267,031	78,144,558	63,080
NET ASSETS				
Invested in capital assets, net of related debt	162,064,907	34,245,459	196,310,366	-
Restricted for:				
Capital projects.....	786,465	-	786,465	-
Debt service.....	15,526	-	15,526	-
Other purposes.....	7,542,057	-	7,542,057	4,032
Real estate assessment.....	3,139,151	-	3,139,151	-
Road and bridge projects.....	7,476,522	-	7,476,522	-
Ditch maintenance.....	1,488,980	-	1,488,980	-
Developmental disabilities.....	11,254,755	-	11,254,755	-
Mental health.....	3,031,750	-	3,031,750	-
Children services.....	840,444	-	840,444	-
Title administration.....	581,057	-	581,057	-
Child support enforcement.....	672,656	-	672,656	-
Crossroads center.....	700,200	-	700,200	-
Bridges and culverts.....	935,075	-	935,075	-
Older adult services.....	1,407,536	-	1,407,536	-
Youth services.....	663,264	-	663,264	-
Juvenile recovery.....	796,169	-	796,169	-
Neighborhood stabilization.....	1,522,458	-	1,522,458	-
Unrestricted.....	13,754,645	7,375,650	21,130,295	401,022
Total net assets	\$ 218,673,617	\$ 41,621,109	\$ 260,294,726	\$ 405,054

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, 2009 - Primary Government

For the Year Ended June 30, 2009 - Fairfield Industries, Incorporated

	Expenses	Program Revenues			Net (Expense) Revenue
		Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants, Contributions, and Interest	
Primary Government:					
Governmental activities:					
General government:					
Legislative and executive	\$ 10,807,064	\$ 5,210,389	\$ 23,650	\$ -	\$ (5,573,025)
Intergovernmental	1,815,829	-	-	-	(1,815,829)
Judicial	5,964,528	2,070,108	1,500,147	-	(2,394,273)
Public safety	15,850,652	2,003,584	1,383,869	-	(12,463,199)
Intergovernmental	44,396	-	58,200	-	13,804
Public works	10,922,058	1,288,905	5,767,228	1,138,556	(2,727,369)
Health	23,695,239	1,129,009	13,404,136	-	(9,162,094)
Human services	26,811,254	5,490,535	17,857,183	-	(3,463,536)
Urban redevelopment and housing	358,921	4,630	1,818,752	-	1,464,461
Intergovernmental	353,036	-	-	-	(353,036)
Transportation	230,852	27,683	-	116,233	(86,936)
Interest and fiscal charges	960,382	-	-	-	(960,382)
Total governmental activities	<u>97,814,211</u>	<u>17,224,843</u>	<u>41,813,165</u>	<u>1,254,789</u>	<u>(37,521,414)</u>
Business-type activities:					
Sewer	3,655,152	3,188,624	-	1,088,880	622,352
Water	2,843,308	2,406,358	-	884,404	447,454
Total business-type activities	<u>6,498,460</u>	<u>5,594,982</u>	<u>-</u>	<u>1,973,284</u>	<u>1,069,806</u>
Total Primary Government.....	<u>\$ 104,312,671</u>	<u>\$ 22,819,825</u>	<u>\$ 41,813,165</u>	<u>\$ 3,228,073</u>	<u>\$ (36,451,608)</u>
Component Unit:					
Fairfield Industries, Incorporated.....	\$ 1,535,274	\$ 776,906	\$ 10,845	\$ -	\$ (747,523)
Total Component Unit.....	<u>\$ 1,535,274</u>	<u>\$ 776,906</u>	<u>\$ 10,845</u>	<u>\$ -</u>	<u>\$ (747,523)</u>

(continued)

Fairfield County, Ohio

STATEMENT OF ACTIVITIES

(Continued)

For the Year Ended December 31, 2009 - Primary Government

For the Year Ended June 30, 2009 - Fairfield Industries, Incorporated

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Fairfield Industries, Incorporated
Changes in Net Assets:				
Net (expense) revenue	\$ (37,521,414)	\$ 1,069,806	\$ (36,451,608)	\$ (747,523)
General revenues:				
Property taxes levied for:				
General purposes	\$ 7,422,296	\$ -	\$ 7,422,296	\$ -
Public works	1,208,984	-	1,208,984	-
Health	9,443,310	-	9,443,310	-
Human services	1,246,085	-	1,246,085	-
Permissive real property transfer taxes levied for general purposes	998,710	-	998,710	-
Lodging tax levied for public works	146,067	-	146,067	-
Sales taxes levied for general purposes	11,778,248	-	11,778,248	-
Grants and entitlements not restricted to specific programs.....	3,563,293	6,162	3,569,455	-
Unrestricted interest	930,709	74,584	1,005,293	-
In-kind contributions	-	-	-	692,211
Other	630,064	33,193	663,257	-
Total general revenues.....	37,367,766	113,939	37,481,705	692,211
Increase (decrease) in net assets.....	(153,648)	1,183,745	1,030,097	(55,312)
Net assets - beginning of year (restated - note 3).....	218,827,265	40,437,364	259,264,629	460,366
Net assets - end of year.....	\$ 218,673,617	\$ 41,621,109	\$ 260,294,726	\$ 405,054

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

Fairfield County, Ohio

BALANCE SHEET GOVERNMENTAL FUNDS

December 31, 2009

	General Fund	Community Services Fund	Motor Vehicle Fund
ASSETS			
Cash and cash equivalents.....	\$ 8,998,021	\$ 498,249	\$ 4,665,325
Cash and cash equivalents in segregated accounts.....	100,905	-	-
Cash and cash equivalents with fiscal agents.....	-	-	-
Restricted assets:			
Cash and cash equivalents.....	316,026	-	-
Receivables:			
Property taxes	8,004,552	-	-
Lodging taxes	-	-	-
Permissive motor vehicle license tax	-	-	84,372
Sales taxes	3,423,737	-	-
Accounts	360,394	3,253	7,200
Interfund	216,734	720,357	-
External party	66,797	-	-
Special assessments	-	-	-
Accrued interest	461,370	-	-
Loans	-	-	-
Intergovernmental	2,227,579	37,135	2,807,064
Materials and supplies inventory.....	116,915	4,335	960,892
Prepaid items.....	440,094	122,734	64,471
Total assets.....	<u>\$ 24,733,124</u>	<u>\$ 1,386,063</u>	<u>\$ 8,589,324</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES:			
Accounts payable.....	\$ 779,169	\$ 682,123	\$ 143,273
Contracts payable.....	1,700	-	215,941
Accrued wages and benefits payable.....	835,032	337,462	185,807
Matured compensated absences payable.....	14,567	4,043	6,321
Retainage payable.....	-	-	36,091
Interfund payable.....	14,761	11,529	354
External party payable.....	498	1,200	-
Intergovernmental payable.....	605,908	159,244	85,971
Deferred revenue.....	11,414,848	660,607	2,106,398
Matured interest payable.....	66	325	-
Matured capital leases payable.....	454	7,013	-
Claims Payable.....	-	-	-
Total liabilities.....	<u>13,667,003</u>	<u>1,863,546</u>	<u>2,780,156</u>
FUND BALANCES (Deficit):			
Reserved for encumbrances.....	919,891	57,455	782,985
Reserved for unclaimed monies.....	316,026	-	-
Reserved for loans.....	-	-	-
Unreserved, undesignated, reported in:			
General fund	9,830,204	-	-
Special revenue funds	-	(534,938)	5,026,183
Debt service funds	-	-	-
Capital projects funds	-	-	-
Total fund balances (deficit)	<u>11,066,121</u>	<u>(477,483)</u>	<u>5,809,168</u>
Total liabilities and fund balances	<u>\$ 24,733,124</u>	<u>\$ 1,386,063</u>	<u>\$ 8,589,324</u>

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

Developmental Disabilities Fund	Alcohol, Drug Addiction, and Mental Health Board Fund	General Obligation Bond Retirement Fund	Nonmajor Governmental Funds	Totals
\$ 10,199,644	\$ 1,003,394	\$ 339,296	\$ 17,107,528	\$ 42,811,457
-	-	256	6,846	108,007
129,931	-	-	-	129,931
-	-	-	-	316,026
7,925,796	2,126,862	178,400	5,690,759	23,926,369
-	-	-	31,440	31,440
-	-	-	-	84,372
-	-	-	-	3,423,737
71,331	103,475	1,750	121,968	669,371
-	-	-	11,944	949,035
-	3,501	-	-	70,298
-	-	-	1,778,283	1,778,283
-	-	-	6,914	468,284
-	-	-	1,016,444	1,016,444
1,569,959	2,617,121	-	5,576,874	14,835,732
21,912	-	-	2,341	1,106,395
74,806	10,976	-	261,443	974,524
<u>\$ 19,993,379</u>	<u>\$ 5,865,329</u>	<u>\$ 519,702</u>	<u>\$ 31,612,784</u>	<u>\$ 92,699,705</u>
\$ 270,194	\$ 630,942	\$ -	\$ 536,675	\$ 3,042,376
-	-	-	302,983	520,624
344,883	30,828	-	346,256	2,080,268
-	-	-	1,401	26,332
-	-	-	109,883	145,974
662	-	-	930,823	958,129
-	53,898	-	10,938	66,534
132,922	25,363	-	219,975	1,229,383
9,303,014	3,832,179	178,400	11,660,589	39,156,035
-	-	-	98	489
-	-	-	380	7,847
42,868	-	-	-	42,868
<u>10,094,543</u>	<u>4,573,210</u>	<u>178,400</u>	<u>14,120,001</u>	<u>47,276,859</u>
2,132,480	4,230	-	975,978	4,873,019
-	-	-	-	316,026
-	-	-	824,393	824,393
-	-	-	-	9,830,204
7,766,356	1,287,889	-	14,325,385	27,870,875
-	-	341,302	194,800	536,102
-	-	-	1,172,227	1,172,227
<u>9,898,836</u>	<u>1,292,119</u>	<u>341,302</u>	<u>17,492,783</u>	<u>45,422,846</u>
<u>\$ 19,993,379</u>	<u>\$ 5,865,329</u>	<u>\$ 519,702</u>	<u>\$ 31,612,784</u>	<u>\$ 92,699,705</u>

Fairfield County, Ohio

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

December 31, 2009

Total fund balances for governmental funds.....		\$ 45,422,846
<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.		179,377,835
Investment in joint venture in the governmental activities is not a financial resource and therefore is not reported in the funds.		2,174,708
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.		
Property taxes	1,625,479	
Sales taxes	1,352,851	
Charges for services	309,570	
Licenses and permits	310	
Fines and forfeitures	260,677	
Reimbursements	18,052	
Rent	30	
Special assessments	1,778,283	
Accrued Interest	157,389	
Intergovernmental	<u>10,704,877</u>	16,207,518
Deferred charges represent unamortized issuance costs which do not provide current financial resources and, therefore, are not reported in the funds.		257,025
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	(1,788,039)	
General obligation bonds payable and unamortized premium and discount	(15,058,562)	
Refunding bonds payable and unamortized premium and deferred amount on refunding	(1,520,487)	
Long-term bond anticipation notes and loans payable	(2,074,528)	
Accrued interest payable	(125,007)	
Compensated absences payable	(3,895,399)	
Intergovernmental payable	(8,277)	
Capital leases payable	<u>(296,016)</u>	<u>(24,766,315)</u>
Net assets of governmental activities		<u>\$ 218,673,617</u>

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

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Fairfield County, Ohio

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

For the Year Ended December 31, 2009

	General Fund	Community Services Fund	Motor Vehicle Fund
REVENUES			
Property taxes.....	\$ 7,272,474	\$ -	\$ -
Permissive real property transfer taxes.....	998,710	-	-
Lodging taxes.....	-	-	-
Sales taxes.....	11,786,428	-	-
Charges for services.....	4,345,528	4,792,375	39,051
Licenses and permits.....	32,922	-	-
Permissive motor vehicle license tax.....	-	-	1,083,036
Fines and forfeitures.....	112,026	30,000	31,200
Intergovernmental.....	4,108,125	10,864,690	5,225,147
Special assessments.....	-	-	-
Interest.....	897,199	-	-
Rent.....	157,495	-	-
Donations.....	-	-	-
Other.....	207,100	256,877	21,218
Total revenues.....	<u>29,918,007</u>	<u>15,943,942</u>	<u>6,399,652</u>
EXPENDITURES			
Current:			
General government:			
Legislative and executive	8,822,077	-	-
Judicial	3,986,864	-	-
Public safety	13,038,149	-	-
Public works	-	-	6,048,827
Health	673,297	-	-
Human services	780,991	14,454,616	-
Urban redevelopment and housing	-	-	-
Transportation	145,874	-	-
Other	58,686	-	-
Intergovernmental.....	1,815,829	-	-
Capital outlay.....	-	-	-
Debt service:			
Principal retirement	9,993	54,307	-
Interest and fiscal charges	2,428	7,408	-
Total expenditures.....	<u>29,334,188</u>	<u>14,516,331</u>	<u>6,048,827</u>
Excess of revenues over (under) expenditures.....	<u>583,819</u>	<u>1,427,611</u>	<u>350,825</u>
OTHER FINANCING SOURCES (USES)			
Sale of capital assets.....	31,612	244	-
Inception of capital lease.....	12,828	-	-
Loans received.....	-	-	-
Current refunding bond anticipation note issued.....	-	-	-
Current refunding of bond anticipation note.....	-	-	-
Transfers in.....	20,000	418,074	287,248
Transfers out.....	(5,287,051)	-	(427,080)
Total other financing sources (uses).....	<u>(5,222,611)</u>	<u>418,318</u>	<u>(139,832)</u>
Net change in fund balances.....	(4,638,792)	1,845,929	210,993
Fund balances (deficit) - beginning of year.....	15,704,913	(2,323,412)	5,598,175
Fund balances (deficit) - end of year.....	<u>\$ 11,066,121</u>	<u>\$ (477,483)</u>	<u>\$ 5,809,168</u>

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

Developmental Disabilities Fund	Alcohol, Drug Addiction, and Mental Health Board Fund	General Obligation Bond Retirement Fund	Nonmajor Governmental Funds	Totals
\$ 7,148,740	\$ 1,922,575	\$ 178,400	\$ 2,387,419	\$ 18,909,608
-	-	-	-	998,710
-	-	-	146,067	146,067
-	-	-	-	11,786,428
522,885	63,030	-	4,669,975	14,432,844
-	-	-	438,400	471,322
-	-	-	-	1,083,036
-	-	-	105,967	279,193
5,609,739	7,533,951	-	11,522,996	44,864,648
-	-	-	465,379	465,379
-	-	-	129,327	1,026,526
24,163	17,318	344,785	22,930	566,691
22,739	30,000	-	38,897	91,636
26,100	2,939	1,168	113,537	628,939
<u>13,354,366</u>	<u>9,569,813</u>	<u>524,353</u>	<u>20,040,894</u>	<u>95,751,027</u>
-	-	-	1,454,666	10,276,743
-	-	-	1,889,719	5,876,583
-	-	-	2,574,073	15,612,222
-	-	-	1,370,136	7,418,963
11,782,665	10,441,819	-	712,583	23,610,364
-	-	-	11,277,270	26,512,877
-	-	-	358,921	358,921
-	-	-	-	145,874
-	-	-	-	58,686
-	-	-	397,432	2,213,261
-	-	-	3,165,621	3,165,621
-	-	1,085,000	429,087	1,578,387
-	-	849,573	101,270	960,679
<u>11,782,665</u>	<u>10,441,819</u>	<u>1,934,573</u>	<u>23,730,778</u>	<u>97,789,181</u>
<u>1,571,701</u>	<u>(872,006)</u>	<u>(1,410,220)</u>	<u>(3,689,884)</u>	<u>(2,038,154)</u>
3,982	-	-	500	36,338
-	-	-	-	12,828
-	-	-	684,528	684,528
-	-	1,390,000	-	1,390,000
-	-	(1,390,000)	-	(1,390,000)
-	-	1,386,293	4,372,402	6,484,017
(134,627)	-	(88,188)	(547,071)	(6,484,017)
<u>(130,645)</u>	<u>-</u>	<u>1,298,105</u>	<u>4,510,359</u>	<u>733,694</u>
1,441,056	(872,006)	(112,115)	820,475	(1,304,460)
8,457,780	2,164,125	453,417	16,672,308	46,727,306
<u>\$ 9,898,836</u>	<u>\$ 1,292,119</u>	<u>\$ 341,302</u>	<u>\$ 17,492,783</u>	<u>\$ 45,422,846</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, 2009

Net change in fund balances - total governmental funds..... \$ (1,304,460)

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	5,854,149	
Capital contributions	20,922	
Current year depreciation	<u>(7,273,235)</u>	(1,398,164)

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

Proceeds from sale of capital assets	(36,338)	
Loss on disposal of capital assets	<u>(214,648)</u>	(250,986)

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

Property taxes	411,067	
Sales taxes	(8,180)	
Charges for services	241,581	
Licenses and permits	169	
Fines and forfeitures	35,512	
Intergovernmental	1,545,775	
Special assessments	(350,914)	
Interest	33,371	
Rent	30	
Other	<u>1,125</u>	1,909,536

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

(267,176)

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	285,000	
General Obligation bonds	890,000	
Current refunding bonds	195,000	
Long-term bond anticipation notes payable	1,390,000	
Capital leases	<u>208,387</u>	\$ 2,968,387

(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, 2009

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	\$ (2,767)	
Amortization of issuance costs	(21,131)	
Amortization on premium of special assessment bonds	3,535	
Amortization on premium of general obligation bonds	21,760	
Amortization on premium of current refunding bonds	3,658	
Amortization on discount of general obligation bonds	<u>(456)</u>	4,599
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		(12,828)
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>274,455</u>	276,274
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.		
Long-term loans payable	(684,528)	
Long-term bond anticipation notes payable	<u>(1,390,000)</u>	(2,074,528)
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		<u>(4,302)</u>
Change in net assets of governmental activities.....		<u>\$ (153,648)</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, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property taxes.....	\$ 6,708,000	\$ 6,708,000	\$ 7,310,753	\$ 602,753
Permissive real property transfer taxes.....	900,000	900,000	998,936	98,936
Sales taxes.....	10,900,000	10,900,000	11,506,840	606,840
Charges for services.....	3,523,860	3,437,344	4,313,417	876,073
Licenses and permits.....	40,000	40,000	32,847	(7,153)
Fines and forfeitures.....	140,715	140,715	111,410	(29,305)
Intergovernmental.....	3,715,074	3,521,860	4,109,778	587,918
Interest.....	1,459,120	1,459,120	1,099,587	(359,533)
Rent.....	100,000	100,000	160,457	60,457
Other.....	25,000	25,000	289,636	264,636
Total revenues.....	<u>27,511,769</u>	<u>27,232,039</u>	<u>29,933,661</u>	<u>2,701,622</u>
EXPENDITURES				
Current:				
General government:				
Legislative and executive	10,167,203	10,027,166	9,411,244	615,922
Judicial	4,613,835	4,412,067	4,210,969	201,098
Public safety	14,436,550	14,172,188	13,927,162	245,026
Health	919,858	723,232	718,508	4,724
Human services	1,227,265	971,391	820,279	151,112
Transportation	199,436	163,724	118,908	44,816
Other	3,117,860	1,998,435	1,897,635	100,800
Total expenditures.....	<u>34,682,007</u>	<u>32,468,203</u>	<u>31,104,705</u>	<u>1,363,498</u>
Excess of revenues under expenditures	<u>(7,170,238)</u>	<u>(5,236,164)</u>	<u>(1,171,044)</u>	<u>4,065,120</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets.....	-	-	9,838	9,838
Advances in.....	-	-	1,438,697	1,438,697
Advances out.....	-	-	(1,544,468)	(1,544,468)
Operating transfers in.....	-	-	20,000	20,000
Operating transfers out.....	(5,702,120)	(5,314,236)	(5,287,051)	27,185
Total other financing sources (uses).....	<u>(5,702,120)</u>	<u>(5,314,236)</u>	<u>(5,362,984)</u>	<u>(48,748)</u>
Net change in fund balance	(12,872,358)	(10,550,400)	(6,534,028)	4,016,372
Fund balance - beginning of year	11,816,835	11,816,835	11,816,835	-
Prior year encumbrances appropriated.....	2,110,857	2,110,857	2,110,857	-
Fund balance - end of year	<u>\$ 1,055,334</u>	<u>\$ 3,377,292</u>	<u>\$ 7,393,664</u>	<u>\$ 4,016,372</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, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for services.....	\$ 3,457,000	\$ 4,584,000	\$ 4,583,957	\$ (43)
Fines and forfeitures.....	-	29,624	30,000	376
Intergovernmental.....	14,000,000	9,670,968	9,746,997	76,029
Other.....	10,000	224,936	235,891	10,955
Total revenues.....	<u>17,467,000</u>	<u>14,509,528</u>	<u>14,596,845</u>	<u>87,317</u>
EXPENDITURES				
Current:				
Human services:				
Community services:				
Personal services	6,632,000	5,304,058	5,303,164	894
Fringe benefits	2,799,602	2,630,901	2,630,901	-
Materials and supplies	341,500	291,555	291,393	162
Contractual services	7,649,210	7,001,717	7,001,667	50
Capital outlay	120,000	36,833	35,947	886
Other	10,000	-	-	-
Total expenditures.....	<u>17,552,312</u>	<u>15,265,064</u>	<u>15,263,072</u>	<u>1,992</u>
Excess of revenues under expenditures.....	<u>(85,312)</u>	<u>(755,536)</u>	<u>(666,227)</u>	<u>89,309</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets.....	-	-	244	244
Advances in.....	-	-	340,000	340,000
Advances out.....	-	-	(340,000)	(340,000)
Operating transfers in.....	-	418,000	418,074	74
Total other financing sources (uses).....	<u>-</u>	<u>418,000</u>	<u>418,318</u>	<u>318</u>
Net change in fund balance.....	(85,312)	(337,536)	(247,909)	89,627
Fund balance - beginning of year.....	403,792	403,792	403,792	-
Prior year encumbrances appropriated.....	90,210	90,210	90,210	-
Fund balance - end of year.....	<u>\$ 408,690</u>	<u>\$ 156,466</u>	<u>\$ 246,093</u>	<u>\$ 89,627</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, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for services.....	\$ 50,000	\$ 50,000	\$ 35,997	\$ (14,003)
Permissive motor vehicle license tax.....	1,070,000	1,070,000	1,085,196	15,196
Fines and forfeitures.....	40,000	40,000	31,234	(8,766)
Intergovernmental.....	5,415,544	5,415,544	5,355,427	(60,117)
Other.....	-	-	21,864	21,864
Total revenues.....	<u>6,575,544</u>	<u>6,575,544</u>	<u>6,529,718</u>	<u>(45,826)</u>
EXPENDITURES				
Current:				
Public works:				
Motor vehicle:				
Personal services	2,637,750	2,714,134	2,576,764	137,370
Fringe benefits	1,121,300	1,220,406	1,219,961	445
Materials and supplies	541,735	1,771,425	1,648,290	123,135
Contractual services	789,099	1,063,581	905,479	158,102
Capital outlay	141,542	1,272,359	1,193,063	79,296
Other	1,000	4,837	4,712	125
Total expenditures.....	<u>5,232,426</u>	<u>8,046,742</u>	<u>7,548,269</u>	<u>498,473</u>
Excess of revenues over (under) expenditures.....	<u>1,343,118</u>	<u>(1,471,198)</u>	<u>(1,018,551)</u>	<u>452,647</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in.....	289,000	289,000	287,248	(1,752)
Operating transfers out.....	(246,840)	(427,275)	(427,080)	195
Total other financing sources (uses).....	<u>42,160</u>	<u>(138,275)</u>	<u>(139,832)</u>	<u>(1,557)</u>
Net change in fund balance.....	1,385,278	(1,609,473)	(1,158,383)	451,090
Fund balance - beginning of year.....	4,304,367	4,304,367	4,304,367	-
Prior year encumbrances appropriated.....	418,676	418,676	418,676	-
Fund balance - end of year.....	<u>\$ 6,108,321</u>	<u>\$ 3,113,570</u>	<u>\$ 3,564,660</u>	<u>\$ 451,090</u>

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

Fairfield County, Ohio

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

For the Year Ended December 31, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property taxes.....	\$ 6,808,200	\$ 6,732,600	\$ 7,188,996	\$ 456,396
Charges for services.....	547,100	547,100	527,049	(20,051)
Intergovernmental.....	5,327,893	4,537,068	5,779,868	1,242,800
Rent.....	-	-	24,163	24,163
Donations.....	-	-	22,739	22,739
Other.....	6,360	6,360	23,822	17,462
Total revenues.....	<u>12,689,553</u>	<u>11,823,128</u>	<u>13,566,637</u>	<u>1,743,509</u>
EXPENDITURES				
Current:				
Health:				
Board of developmental disabilities:				
Personal services	5,064,943	5,049,543	4,738,262	311,281
Fringe benefits	2,416,234	2,416,234	2,213,490	202,744
Materials and supplies	654,059	590,057	432,026	158,031
Contractual services	5,527,729	5,099,857	4,662,452	437,405
Capital outlay	451,263	548,877	389,757	159,120
Other	2,303,921	2,682,811	2,103,920	578,891
Total expenditures.....	<u>16,418,149</u>	<u>16,387,379</u>	<u>14,539,907</u>	<u>1,847,472</u>
Excess of revenues under expenditures.....	<u>(3,728,596)</u>	<u>(4,564,251)</u>	<u>(973,270)</u>	<u>3,590,981</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets.....	-	-	3,982	3,982
Operating transfers out.....	(271,307)	(134,627)	(134,627)	-
Total other financing sources (uses).....	<u>(271,307)</u>	<u>(134,627)</u>	<u>(130,645)</u>	<u>3,982</u>
Net change in fund balance	(3,999,903)	(4,698,878)	(1,103,915)	3,594,963
Fund balance - beginning of year	7,745,705	7,745,705	7,745,705	-
Prior year encumbrances appropriated.....	946,115	946,115	946,115	-
Fund balance - end of year	<u>\$ 4,691,917</u>	<u>\$ 3,992,942</u>	<u>\$ 7,587,905</u>	<u>\$ 3,594,963</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, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property taxes.....	\$ 2,094,586	\$ 1,830,063	\$ 1,932,660	\$ 102,597
Charges for services.....	172,070	172,070	62,975	(109,095)
Intergovernmental.....	7,305,667	7,008,428	7,310,103	301,675
Rent.....	7,200	7,200	16,922	9,722
Donations.....	-	-	30,000	30,000
Other.....	-	-	45,359	45,359
Total revenues.....	<u>9,579,523</u>	<u>9,017,761</u>	<u>9,398,019</u>	<u>380,258</u>
EXPENDITURES				
Current:				
Health:				
Alcohol, drug addiction, and mental health board:				
Personal services	459,645	481,237	481,237	-
Fringe benefits	157,509	162,679	162,679	-
Materials and supplies	33,431	28,895	28,895	-
Contractual services	9,512,060	9,945,522	9,945,522	-
Capital outlay	15,787	9,357	9,357	-
Total expenditures.....	<u>10,178,432</u>	<u>10,627,690</u>	<u>10,627,690</u>	<u>-</u>
Net change in fund balance.....	(598,909)	(1,609,929)	(1,229,671)	380,258
Fund balance - beginning of year.....	1,245,507	1,245,507	1,245,507	-
Prior year encumbrances appropriated.....	535,396	535,396	535,396	-
Fund balance - end of year.....	<u>\$ 1,181,994</u>	<u>\$ 170,974</u>	<u>\$ 551,232</u>	<u>\$ 380,258</u>

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

Fairfield County, Ohio

STATEMENT OF FUND NET ASSETS ENTERPRISE FUNDS

December 31, 2009

	Business-type Activities - Enterprise Funds		
	Sewer Fund	Water Fund	Totals
ASSETS			
Current assets:			
Cash and cash equivalents.....	\$ 3,912,362	\$ 2,565,424	\$ 6,477,786
Cash and cash equivalents in segregated accounts	298,090	213,896	511,986
Receivables:			
Accounts	540,121	309,092	849,213
Interfund	6,025	4,535	10,560
External party	222	-	222
Special assessments	23,144	14,886	38,030
Accrued interest	5,815	2,359	8,174
Intergovernmental	3,601	9,800	13,401
Materials and supplies inventory.....	6,925	11,562	18,487
Prepaid items.....	9,087	15,721	24,808
Total current assets.....	<u>4,805,392</u>	<u>3,147,275</u>	<u>7,952,667</u>
Noncurrent assets:			
Deferred charges.....	194,870	155,151	350,021
Restricted assets:			
Cash and cash equivalents	161,891	-	161,891
Capital assets not being depreciated	1,210,182	2,362,991	3,573,173
Capital assets being depreciated (net of accumulated depreciation)	28,879,109	23,972,745	52,851,854
Total noncurrent assets.....	<u>30,446,052</u>	<u>26,490,887</u>	<u>56,936,939</u>
Total assets.....	<u>\$ 35,251,444</u>	<u>\$ 29,638,162</u>	<u>\$ 64,889,606</u>

(continued)

Fairfield County, Ohio

**STATEMENT OF FUND NET ASSETS
PROPRIETARY FUNDS**

(Continued)

December 31, 2009

	Business-type Activities - Enterprise Funds		
	Sewer Fund	Water Fund	Totals
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 91,997	\$ 73,947	\$ 165,944
Contracts payable	50,297	1,887	52,184
Accrued wages and benefits payable	39,054	34,356	73,410
Interfund payable	733	733	1,466
Matured capital leases payable	277	277	554
Matured interest payable	85	85	170
Intergovernmental payable	23,272	11,724	34,996
Accrued interest payable	59,191	33,859	93,050
Current portion of:			
Compensated absences payable	33,333	24,484	57,817
Notes payable	250,000	-	250,000
Capital leases	3,466	3,466	6,932
EPA loans payable	102,648	-	102,648
OPWC loans payable	2,139	-	2,139
General obligation bonds payable	640,000	595,000	1,235,000
Total current liabilities	<u>1,296,492</u>	<u>779,818</u>	<u>2,076,310</u>
Long-term liabilities			
(net of current portion):			
Customer deposits payable from			
restricted assets	161,891	-	161,891
Compensated absences	58,566	38,860	97,426
Notes payable	250,000	-	250,000
Capital leases	9,104	9,104	18,208
EPA loans payable	771,318	-	771,318
OPWC loans payable	57,764	-	57,764
General obligation bonds payable	11,173,419	8,662,161	19,835,580
Total long-term liabilities	<u>12,482,062</u>	<u>8,710,125</u>	<u>21,192,187</u>
Total liabilities	<u>13,778,554</u>	<u>9,489,943</u>	<u>23,268,497</u>
NET ASSETS			
Invested in capital assets, net of			
related debt	17,024,303	17,221,156	34,245,459
Unrestricted.....	4,448,587	2,927,063	7,375,650
Total net assets	<u>\$ 21,472,890</u>	<u>\$ 20,148,219</u>	<u>41,621,109</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 ENTERPRISE FUNDS

For the Year Ended December 31, 2009

	Business-type Activities - Enterprise Funds		
	Sewer Fund	Water Fund	Totals
OPERATING REVENUES:			
Charges for services	\$ 3,188,624	\$ 2,406,358	\$ 5,594,982
OPERATING EXPENSES:			
Personal services	520,267	439,978	960,245
Fringe benefits	169,850	151,559	321,409
Contractual services	1,364,041	539,547	1,903,588
Materials and supplies	146,590	430,035	576,625
Other operating expenses	3,473	-	3,473
Depreciation	837,095	823,860	1,660,955
Total operating expenses	3,041,316	2,384,979	5,426,295
Operating income	147,308	21,379	168,687
NON-OPERATING REVENUES (EXPENSES):			
Interest income	57,982	16,602	74,584
Intergovernmental	6,162	-	6,162
Loss on disposal of capital assets	(5,486)	(7,024)	(12,510)
Interest and fiscal charges	(608,350)	(451,305)	(1,059,655)
Other non-operating revenues	1,592	31,601	33,193
Total non-operating revenues (expenses)	(548,100)	(410,126)	(958,226)
Loss before capital contributions	(400,792)	(388,747)	(789,539)
Capital contributions	1,088,880	884,404	1,973,284
Change in net assets	688,088	495,657	1,183,745
Net assets - beginning of year	20,784,802	19,652,562	40,437,364
Net assets - end of year	\$ 21,472,890	\$ 20,148,219	\$ 41,621,109

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

Fairfield County, Ohio

STATEMENT OF CASH FLOWS ENTERPRISE FUNDS

For the Year Ended December 31, 2009

	Business-type Activities - Enterprise Funds		
	Sewer Fund	Water Fund	Totals
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS			
Cash flows from operating activities			
Cash received from customers.....	\$ 3,261,847	\$ 2,431,474	\$ 5,693,321
Cash payments for employee services and benefits	(734,794)	(620,522)	(1,355,316)
Cash payments for goods and services.....	(1,610,714)	(946,323)	(2,557,037)
Other operating expenses.....	(1,973)	-	(1,973)
Other non-operating revenues.....	1,592	27,481	29,073
Customer deposits received.....	15,311	-	15,311
Customer deposits returned.....	(13,000)	-	(13,000)
Net cash provided by operating activities.....	<u>918,269</u>	<u>892,110</u>	<u>1,810,379</u>
Cash flows from noncapital financing activities			
Intergovernmental.....	7,946	1,784	9,730
Cash flows from capital and related financing activities			
Tap-in fees.....	78,832	105,312	184,144
Sale of capital assets.....	1,072	1,072	2,144
Special assessments	4,113	3,119	7,232
Acquisition of capital assets.....	(672,086)	(125,558)	(797,644)
Proceeds from sale of notes.....	500,000	-	500,000
Principal paid on capital leases payable.....	(8,677)	(8,677)	(17,354)
Principal paid on EPA refunding loan.....	(199,971)	-	(199,971)
Principal paid on OPWC loan.....	(4,279)	-	(4,279)
Principal paid on general obligation bonds.....	(625,000)	(580,000)	(1,205,000)
Interest paid on capital leases payable	(992)	(992)	(1,984)
Interest paid on EPA refunding loan.....	(36,263)	-	(36,263)
Interest paid on general obligation bonds.....	(544,457)	(428,827)	(973,284)
Net cash used for capital and related financing activities	<u>(1,507,708)</u>	<u>(1,034,551)</u>	<u>(2,542,259)</u>
Cash flows from investing activities			
Interest.....	59,883	18,334	78,217
Net decrease in cash and cash equivalents.....	(521,610)	(122,323)	(643,933)
Cash and cash equivalents - beginning of year.....	4,893,953	2,901,643	7,795,596
Cash and cash equivalents - end of year.....	<u>\$ 4,372,343</u>	<u>\$ 2,779,320</u>	<u>\$ 7,151,663</u>

Fairfield County, Ohio

STATEMENT OF CASH FLOWS ENTERPRISE FUNDS

For the Year Ended December 31, 2009

	Business-type Activities - Enterprise Funds		
	Sewer Fund	Water Fund	Totals
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES			
Operating income	\$ 147,308	\$ 21,379	\$ 168,687
Adjustments to reconcile operating income to net cash provided by operating activities:			
Other non-operating revenues	1,592	27,481	29,073
Depreciation expense	837,095	823,860	1,660,955
(Increases) decreases in assets:			
Accounts receivable	51,686	31,918	83,604
Intergovernmental receivable	23,860	(4,717)	19,143
Interfund receivable	(2,101)	(2,085)	(4,186)
External party receivable	(222)	-	(222)
Materials and supplies inventory	(3,333)	(617)	(3,950)
Prepays	(3,696)	(11,701)	(15,397)
Increases (decreases) in liabilities:			
Accounts payable	(95,169)	28,185	(66,984)
Contracts payable	(6,058)	-	(6,058)
Accrued wages and benefits payable	3,162	5,865	9,027
Compensated absences payable	(9,580)	(22,078)	(31,658)
Interfund payable	130	130	260
Intergovernmental payable	(3,892)	(5,510)	(9,402)
Customer deposits	(22,513)	-	(22,513)
Net cash provided by operating activities.....	<u>\$ 918,269</u>	<u>\$ 892,110</u>	<u>\$ 1,810,379</u>

Noncash capital financing activities:

Developers contributed \$1,014,808 and \$697,471 in the form of sewer lines and water lines, respectively, during 2009.

The City of Pickerington contributed \$81,621 in the form of water line connections during 2009.

During 2009, the water and sewer funds entered into capital leases for \$12,654 each.

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, 2009

ASSETS

Cash and cash equivalents	\$	7,748,245
Cash and cash equivalents in segregated accounts		1,506,264
Receivables:		
Property taxes		126,719,879
Lodging taxes		45,492
Accounts		2,457,384
Special assessments		3,999,945
Intergovernmental		12,030,674
Tax increment financing receivable		3,205,414
External party receivable		66,534
Total assets	\$	<u>157,779,831</u>

LIABILITIES

External party payable	\$	70,520
Intergovernmental payable		151,333,716
Due to others		6,375,595
Total liabilities	\$	<u>157,779,831</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, 2009

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 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 Developmental Disabilities, provides sheltered employment for developmentally disabled or handicapped adults in Fairfield County. Based on the significant services and resources provided by the County to Fairfield Industries, Incorporated and their sole purpose of providing assistance to the developmentally disabled and handicapped adults of Fairfield County, Fairfield Industries, Incorporated is reflected as a component unit of Fairfield County. The nature and significance of the relationship between the primary government and the organization is such that exclusion would cause the reporting entity's financial statements to be misleading 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, 2009

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 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-Hocking Major Crimes Investigation Unit	South Central Ohio Insurance Consortium

The Fairfield County Regional Planning Commission, Fairfield County Family, Adult, and Children First Council, 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 enterprise 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.

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.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2009

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 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. 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.

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

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2009

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 has no internal service 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.

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.

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.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2009

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, tax increment financing, grants, entitlements, and donations. On the accrual basis, the County recognizes revenue from sales taxes in the period in which the taxable sales take place. The County recognizes revenue from property taxes in the year for which the taxes are levied. (See Note 7) The County recognizes revenue from tax increment financing in the year for which it was levied. 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.

The County has recorded property taxes for which there is an enforceable legal claim as of December 31, 2009, but which were levied to finance year 2010 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.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2009

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 final amended certificate approved.

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, Local Law Enforcement Grant, Accountability Grant, Child/Adult Protective Services, and Law Library Resources Special Revenue Funds were not budgeted because the County did not anticipate any financial activity within these funds and none occurred. The Bateson Beach, Indigent Children Drivers, and Voter Education/Pollworker Training Special Revenue Funds and the Special Assessment Buckeye Lake Sewer and Airport State Infrastructure Bank Debt Service Funds 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 2009, investments were limited to the State Treasury Asset Reserve of Ohio (STAR Ohio), nonparticipating certificates of deposit, and federal agency securities.

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 2009. 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, 2009.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2009

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 2009, 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 2009 amounted to \$897,199, which includes \$774,604 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.

"Cash and Cash Equivalents with Fiscal Agent" represents monies on hand at the fiscal agent for medical and dental insurance cash balances for the self insurance program with the South Central Ohio Insurance Consortium.

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, 2009, 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".

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 – enterprise funds.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2009

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

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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 notes and 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.

R. 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.

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The government-wide statement of net assets reports \$42,854,065 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.

S. 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.

T. 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.

U. 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.

V. 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 2009, no extraordinary or special items occurred.

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

A. Changes in Accounting Principle

For fiscal year 2009, the County has implemented Governmental Accounting Standard Board (GASB) Statement No. 53, "Accounting and Financial Reporting for Derivative Instruments", Statement No. 55, "The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments," Statement No. 56, "Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements on Auditing Standards", Statement No. 57, "OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans", and Statement No. 58, "Accounting and Financial Reporting for Chapter 9 Bankruptcies".

GASB Statement No. 53 addresses the recognition, measurement, and disclosure of information regarding derivative instruments entered into by state and local governments. It requires governments to measure derivative instruments, with the exception of synthetic guaranteed investment contracts that are fully benefit-responsive, at fair value in their economic resources measurement focus financial statements. The implementation of this statement did not result in any change in the County's financial statements.

GASB Statement No. 55 incorporates the hierarchy of generally accepted accounting principles (GAAP) for state and local governments into the GASB authoritative literature. The GAAP hierarchy consists of the sources of accounting principles used in the preparation of financial statements of state and local governmental entities that are presented in conformity with GAAP, and the framework for selecting those principles. The implementation of this statement did not result in any change in the County's financial statements.

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GASB Statement No. 56 incorporates accounting and financial reporting guidance previously only contained in the American Institute of Certified Public Accountants' and auditing literature into the GASB's accounting and financial reporting literature for state and local governments. The statement's guidance addresses related party transactions, going concern considerations, and subsequent events from the AICPA literature. The implementation of this statement did not result in any change in the County's financial statements.

GASB Statement No. 57 addresses issues related to the use of the alternative measurement method and the frequency and timing of measurements by employers that participate in agent multiple-employer other postemployment benefit (OPEB) plans (that is, agent employers). The requirements in this Statement will allow more agent employers to use the alternative measurement method to produce actuarially based information for purposes of financial reporting and clarify that OPEB measures reported by agent multiple-employer OPEB plans and their participating employers should be determined at the same minimum frequency and as of a common date to improve the consistency of reporting with regard to funded status and funding progress information. The implementation of this statement did not result in any change in the County's financial statements.

GASB Statement No. 58 provides accounting and financial reporting guidance for governments that have petitioned for protection from creditors by filing for bankruptcy under Chapter 9 of the United States Bankruptcy Code. The requirements in this Statement will provide more consistent recognition, measurement, display, and disclosure guidance for governments that file for Chapter 9 bankruptcy. The implementation of this statement did not result in any change in the County's financial statements.

B. Restatement of Governmental Net Assets and Fiduciary Assets and Liabilities

Governmental net assets were restated from \$217,466,234 to \$218,827,265 due to sales taxes receivable being understated. It was determined that the amount received during the month of March was measureable and collectible as of year-end.

Fiduciary assets and liabilities were restated from \$163,406,398 to \$152,014,893 as a result of the correction of an error. In prior years, based upon GASB guidance, tax increment financing arrangements were to be treated as exchange transactions and a receivable was recognized for the full amount of the tax increment financing in the year in which the agreement was entered into. GASB has now indicated that the tax increment financing agreements are imposed nonexchange transactions rather than exchange transactions.

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, cash with fiscal agent, and prepaid items are reported on the statement of revenues, expenditures, and changes in fund balances (GAAP basis), but not on the budgetary basis.

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5. Cash that is held by the agency funds on behalf of County funds on a budget basis are allocated and reported (GAAP basis) in the appropriate County fund.
6. Advances in and advances out are operating transactions (budget basis) as opposed to balance sheet transactions (GAAP basis).

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

	General Fund	Community Services Fund	Motor Vehicle Fund	Developmental Disabilities Fund	Alcohol, Drug Addiction, and Mental Health Board Fund
GAAP Basis	\$ (4,638,792)	\$ 1,845,929	\$ 210,993	\$ 1,441,056	\$ (872,006)
Net adjustment for revenue accruals	(544,059)	(1,350,646)	130,066	274,528	187,750
Net adjustment for expenditure accruals	(109,625)	(375,529)	(334,956)	(331,007)	(161,462)
Beginning 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
End of year:					
Unreported cash and interest	(72,809)	(994)	-	(4,205)	(369,629)
GASB 31 adjustment	(241,690)	-	-	-	-
Segregated accounts	(100,905)	-	-	-	-
Cash with fiscal agent	-	-	-	(129,931)	-
Agency cash allocation	(219,112)	-	-	(220,200)	(58,036)
Prepaid items	(440,094)	(122,734)	(64,471)	(74,806)	(10,976)
Advances in	1,438,697	340,000	-	-	-
Advances out	(1,544,468)	(340,000)	-	-	-
Encumbrances	(1,386,772)	(251,162)	(1,100,665)	(2,387,334)	(24,497)
Budget Basis	<u>\$ (6,534,028)</u>	<u>\$ (247,909)</u>	<u>\$ (1,158,383)</u>	<u>\$ (1,103,915)</u>	<u>\$ (1,229,671)</u>

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NOTE 5 – ACCOUNTABILITY

The following funds had deficit fund balances as of December 31, 2009:

	<u>Deficit Fund Balances</u>
<u>Special Revenue Funds:</u>	
Community Services	\$ (477,483)
Litter Enforcement	(289)
Workforce Investment Act	(10,596)
Law Library Resources	(4,920)
<u>Capital Projects Fund:</u>	
State Capital Improvements Program	(126,202)

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.

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, and Federal Home Loan Mortgage Corporation. 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;

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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 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 \$788,009 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 \$38,428,065. Of the bank balance \$20,834,597 was covered by Federal depository insurance and \$17,593,468 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.

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Investments. As of December 31, 2009, the County had the following investments:

	Fair Value	Maturity
STAROhio	\$ 5	Average of 61 Days
Federal Home Loan Mortgage Corporation Notes	2,006,000	2/12/2010
Federal Home Loan Mortgage Corporation Notes	2,004,040	2/17/2011
Federal Farm Credit Bank Notes	1,002,800	4/27/2012
Federal Farm Credit Bank Notes	2,070,240	10/26/2010
Federal Farm Credit Bank Notes	1,001,690	6/17/2011
Federal Farm Credit Bank Notes	2,007,820	3/19/2012
Federal Home Loan Bank Notes	1,011,600	6/11/2010
Federal Home Loan Bank Notes	2,012,600	5/16/2011
Federal Home Loan Bank Notes	2,001,080	10/21/2011
Federal Home Loan Bank Notes	1,995,820	11/23/2011
Federal Home Loan Bank Notes	1,038,960	7/1/2011
Federal Home Loan Bank Bonds	2,016,240	6/20/2012
Federal Home Loan Bank Bonds	1,624,554	7/16/2010
Total	\$ 21,793,449	

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

Credit Risk. The Federal Home Loan Mortgage Corporation Notes, 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, 2009:

Investment Issuer	Percentage of Investments
Federal Home Loan Bank Bonds and Notes	53.69
Federal Farm Credit Bank Notes	27.91
Federal National Mortgage Corporation Notes	18.40

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 2009 for real and public utility property taxes represents collections of 2008 taxes. Property tax payments received during 2009 for tangible personal property (other than public utility property) is for 2009 taxes.

2009 real property taxes are levied after October 1, 2009, on the assessed value as of January 1, 2009, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2009 real property taxes are collected in and intended to finance 2010.

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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. 2009 public utility property taxes became a lien December 31, 2008, are levied after October 1, 2009, and are collected in 2010 with real property taxes.

2009 tangible personal property taxes are levied after October 1, 2008, on the value as of December 31, 2008. Collections are made in 2009. 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 2009 it was reduced to zero.

The full tax rate for all County operations for which 2009 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 2009 property tax receipts were based are as follows:

Real Property	\$ 3,124,218,690
Public Utility Personal Property	104,533,750
Tangible Personal Property	3,759,920
Total Assessed Property Value	<u>\$ 3,232,512,360</u>

Beginning January 1, 2010, property tax collections will be based upon \$8.55 per \$1,000 of assessed value due to the passage of a new 1.0 mill levy for the Child/Adult Protective Services program.

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 2009 were February 19 and July 16.

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, 2009, and for which there is an enforceable legal claim. In the General Fund, Developmental Disabilities Fund, Alcohol, Drug Addiction, and Mental Health Board Fund, Bridges, Culverts, and County Road Levy Fund, Older Adult Services Levy, and Child/Adult Protective Services 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 2009 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.

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NOTE 9 - RECEIVABLES

Receivables at December 31, 2009, 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 \$717,033 and \$299,411 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 \$600,744 for the Federal Economic Development Assistance program and \$223,649 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 \$1,255,066. The County has \$81,518 in delinquent special assessments at December 31, 2009. 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, 2009 were \$1,625,480.

A summary of the principal items of intergovernmental receivables follows:

<u>Governmental Activities:</u>	<u>Amounts</u>	<u>Governmental Activities:</u>	<u>Amounts</u>
Undivided Property Tax Replacement	\$ 40,837	CSEA Advancement	\$ 412,777
Local Government	1,119,558	House Bill 484 Reimbursements	21,287
Homestead and Rollback	1,516,551	Federal Airport Grant	6,992
House Bill 66 Reimbursements	139,963	Election Assistance Grant	2,367
Gasoline Tax	1,059,548	Workforce Investment Act	56,584
Motor Vehicle License Tax	1,745,362	Major Crimes Unit Grant	8,462
Insurance Reimbursements	19,034	Emergency Management Grant	19,109
Indigent Fee Reimbursement	236,154	Local Emergency Planning Grant	2,661
Municipal Court Fines	11,881	ODNR Community Development	31,699
Reclaim Ohio Grant	453,606	Community Correction Grants	92,954
Mental Health Professional Services	62,391	Victims of Crime Grant	76,740
Developmental Disability Grants	871,187	Community Development Home	
Mental Health Grants	2,378,373	Investment Partnership Grant	225,107
Wireless 911 Distributions	23,173	Community Development	
Children Services Grants	999,709	Block Formula Grants	439,592
Job and Family Services Reimbursements	3,266	Bullet Proof Vest Grant	3,460
Sheriff Services	91,935	Ohio Neighborhood Stabilization	
Sheriff Training Reimbursements	2,360	Program Grant	1,522,458
Developmental Disabilities Waiver Services	108,228	Ohio Public Works Commission	221,273
Election Expense	167,491	Ohio Children Trust Grant	20,736
Internal Revenue Service Adjustments	913	Total Governmental Activities	<u>14,835,732</u>
Social Security	35,702	Business-Type Activities:	
Children Services Reimbursements	11,640	Sewer Fees	3,601
Developmental Disabilities Preschool Fees	4,864	Water Fees	9,800
House Bill 408 Reimbursements	2,740	Total Business-Type Activities	<u>13,401</u>
Miscellaneous	32,849	Total Intergovernmental	
Title IV-E	\$ 532,159	Receivables	<u>\$ 14,849,133</u>

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NOTE 10 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2009, was as follows:

	<u>Balance 1/1/2009</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/2009</u>
Governmental Activities:				
Non Depreciable Capital Assets:				
Land	\$ 4,433,878	\$ 764,380	\$ -	\$ 5,198,258
Construction in Progress	868,442	2,708,174	(2,212,602)	1,364,014
Total Non Depreciable Capital Assets	<u>5,302,320</u>	<u>3,472,554</u>	<u>(2,212,602)</u>	<u>6,562,272</u>
Depreciable Capital Assets:				
Buildings and Improvements	40,641,402	599,645	-	41,241,047
Improvements other than Buildings	4,560,837	51,880	-	4,612,717
Equipment	8,829,402	241,045	(135,849)	8,934,598
Furniture and Fixtures	791,376	8,340	-	799,716
Infrastructure	206,900,550	3,408,670	(464,033)	209,845,187
Vehicles	6,320,483	305,539	(125,516)	6,500,506
Total Depreciable Capital Assets	<u>268,044,050</u>	<u>4,615,119</u>	<u>(725,398)</u>	<u>271,933,771</u>
Accumulated Depreciation:				
Buildings and Improvements	14,632,573	1,155,646	-	15,788,219
Improvements other than Buildings	1,456,789	175,984	-	1,632,773
Equipment	5,706,207	897,100	(127,139)	6,476,168
Furniture and Fixtures	423,053	62,303	-	485,356
Infrastructure	65,135,791	4,501,941	(256,697)	69,381,035
Vehicles	4,964,972	480,261	(90,576)	5,354,657
Total Accumulated Depreciation	<u>92,319,385</u>	<u>7,273,235</u>	<u>(474,412)</u>	<u>99,118,208</u>
Total Depreciable Capital Assets, Net	<u>175,724,665</u>	<u>(2,658,116)</u>	<u>(250,986)</u>	<u>172,815,563</u>
Governmental Capital Assets, Net	<u>\$ 181,026,985</u>	<u>\$ 814,438</u>	<u>\$ (2,463,588)</u>	<u>\$ 179,377,835</u>

Depreciation expense was charged to governmental activities as follows:

Governmental Activities:	
General government:	
Legislative and executive	\$ 744,276
Judicial	107,811
Public safety	581,569
Public works	5,049,307
Health	235,306
Human services	355,603
Transportation	199,363
Total Depreciation Expense	<u>\$ 7,273,235</u>

During 2009, the County received capital contributions in the form of a vehicle donated to the sheriff department in the amount of \$20,922.

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	<u>Balance 1/1/2009</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/2009</u>
Business-Type Activities:				
Non Depreciable Capital Assets:				
Land	\$ 2,237,414	\$ -	\$ -	\$ 2,237,414
Construction in Progress	671,832	702,912	(38,985)	1,335,759
Total Non Depreciable Capital Assets	<u>2,909,246</u>	<u>702,912</u>	<u>(38,985)</u>	<u>3,573,173</u>
Depreciable Capital Assets:				
Buildings and Improvements	17,173,451	-	-	17,173,451
Equipment	349,538	32,653	(32,009)	350,182
Infrastructure	49,601,961	1,942,481	-	51,544,442
Vehicles	614,974	29,975	(35,056)	609,893
Total Depreciable Capital Assets	<u>67,739,924</u>	<u>2,005,109</u>	<u>(67,065)</u>	<u>69,677,968</u>
Accumulated Depreciation:				
Buildings and Improvements	3,709,527	568,593	-	4,278,120
Equipment	195,090	34,895	(18,892)	211,093
Infrastructure	10,809,503	1,024,613	-	11,834,116
Vehicles	503,450	32,854	(33,519)	502,785
Total Accumulated Depreciation	<u>15,217,570</u>	<u>1,660,955</u>	<u>(52,411)</u>	<u>16,826,114</u>
Total Depreciable Capital Assets, Net	<u>52,522,354</u>	<u>344,154</u>	<u>(14,654)</u>	<u>52,851,854</u>
Business-Type Capital Assets, Net	<u>\$ 55,431,600</u>	<u>\$ 1,047,066</u>	<u>\$ (53,639)</u>	<u>\$ 56,425,027</u>

NOTE 11 – RISK MANAGEMENT

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

The CORSA program has a \$2,500 deductible which is applicable to all insured coverages, 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, \$9,000,000 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 \$142,985,683, which includes data processing equipment. Other property insurance includes the following: \$1,000,000 for extra expenses and business interruption, \$3,845,039 for contractor's equipment and 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 2009 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.

The County, on behalf of the Board of Developmental Disabilities has established a limited medical, surgical, prescription drug, and dental insurance program for employees. The Board of Developmental Disabilities 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 Developmental Disabilities' 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 programs to also be self insured programs. The Board of Developmental Disabilities 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 Developmental Disabilities 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 Developmental Disabilities has shared risk pool coverage with OME-RESA for covered individual medical claims in excess of \$50,000 up to \$500,000 per employee per year. The Board of Developmental Disabilities also has a stop loss coverage insurance policy, purchased through SCOIC, for covered individual medical claims in excess of \$500,000 per employee per year. The Board of Developmental Disabilities has no stop loss coverage for the dental claims.

The claims liability of \$42,868 reported in the developmental disabilities special revenue fund at December 31, 2009, 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:

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	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at End of Year</u>
2008	\$ 4,992	\$ 1,169,469	\$ 1,002,673	\$ 171,788
2009	171,788	714,225	843,145	42,868

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, 2009, 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 2009 contribution rate was 14.0 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 17.63 percent of covered payroll. For the period January 1 through March 31, a portion of the County's contribution equal to 7.0 percent of covered payroll was allocated to fund the postemployment health care plan; for the period April 1 through December 31, 2009 this amount was decreased to 5.5 percent. 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, 2009, 2008, and 2007 were \$2,646,847, \$2,328,211, and \$2,352,476, respectively; 83 percent has been contributed for 2009, and 100 percent has been contributed for 2008 and 2007. Contributions to the member-directed plan for 2009 were \$77,750 made by the County and \$55,536 made by plan members.

B. State Teachers Retirement System

Plan Description - Certified teachers, employed by the school for Developmental Disabilities, participate in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing, multiple employer public employee retirement system. 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 STRS 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.

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, 2009, 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 2008, 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, 2009, 2008, and 2007 were \$97,744, \$93,425, and \$86,339, respectively; 92.6 percent has been contributed for year 2009 and 100 percent for years 2008 and 2007. No contributions to the DC or Combined plans for year 2009 were made by the County or by the plan members.

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.

In order 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.

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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 2009, state and local government employers contributed 14.0 percent of covered payroll, and public safety and law enforcement employers contributed at 17.63 percent. 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. The amount of employer contributions which were allocated to fund post-employment health care was 7.0 percent from January 1 through March 31, 2009, and 5.5 percent from April 1 through December 31, 2009.

The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits provided, by the retiree or the retiree's surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected. Active members do not make contributions to the post-employment health care plan.

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2009, 2008, and 2007 were \$1,840,172, \$2,235,133 and \$1,513,881 respectively; 83 percent has been contributed for 2009 and 100 percent for 2008 and 2007.

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 on January 1 of each year from 2006 to 2008. Rates for law and public safety employers increased over a six year period beginning on January 1, 2006, with a final rate increase on January 1, 2011. These rate increases 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 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 2009, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. The County's contributions for health care for the years ended December 31, 2009, 2008, and 2007 were \$7,519, \$7,187 and \$6,641 respectively; 92.6 percent has been contributed for 2009 and 100 percent has been contributed for 2008 and 2007.

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.

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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 Vision Service Plan, and EAP is provided by United Behavioral Health. The Board of Developmental Disabilities 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 Unimerica. The Board of Developmental Disabilities 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 \$1,048,617, and business-type activities in the amount of \$35,805, 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 \$562,187 for equipment. Business-type activities capitalized leased assets are reflected net of accumulated depreciation in the amount of \$23,889 for equipment. Principal payments toward all capital leases during 2009 totaled \$226,121, a reduction to principal outstanding of \$208,387 for governmental activities and \$17,734 for business-type activities. During 2009, the County entered into several new copier leases which included the domestic relations court for \$12,828 and the utilities department for \$25,308.

Future minimum lease payments through 2014 for the governmental activities are as follows:

<u>Year</u>	<u>Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2010	\$ 164,011	\$ 8,517
2011	93,314	4,519
2012	21,471	2,291
2013	16,197	717
2014	1,023	17
Total	<u>\$ 296,016</u>	<u>\$ 16,061</u>

Future minimum lease payments for business-type activities through 2014 are as follows:

<u>Year</u>	<u>Business-Type Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2010	\$ 6,932	\$ 1,750
2011	5,996	1,214
2012	5,374	784
2013	5,822	336
2014	1,016	10
Total	<u>\$ 25,140</u>	<u>\$ 4,094</u>

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NOTE 16 – CONTRACTUAL COMMITMENTS

As of December 31, 2009, the County had contractual purchase commitments for twenty-three projects. The amount for each project is as follows:

Project	Fund	Purchase Commitments	Amounts Paid as of 12/31/2009	Amounts Remaining on Contracts
Land Acquisition	General	\$ 42,500	\$ 36,628	\$ 5,872
Auditor Center Line Project	Real Estate Assessment	172,000	168,699	3,301
Bridge Load Ratings	Motor Vehicle	12,400	5,580	6,820
Bridge Analysis and Ratings	Motor Vehicle	14,990	0	14,990
GRE-42 Design - Bridge Project	Motor Vehicle	23,130	17,844	5,286
HOC-05 Crumley Road Project	Motor Vehicle	77,994	55,891	22,103
Land for Marcy Road	Motor Vehicle	24,900	22,217	2,683
Pleasantville Road and Election House Road Improvements	Motor Vehicle	149,468	85,603	63,865
Poplar Creek Road Bridge Project	Motor Vehicle	24,972	12,807	12,165
Rushcreek Twp Hall and Firehouse Renovation	Community Development Block Grant	18,675	15,129	3,546
Architectural Services	Emergency Management Renovations	17,500	8,313	9,187
Marcy Road Project	Road and Bridge	79,290	0	79,290
Airport Road Relocation	Federal Funds - Airport	61,600	56,774	4,826
Catex Phase 2	Federal Funds - Airport	27,789	0	27,789
Airport Phase 2	Federal Funds - Airport	51,256	16,766	34,490
Airport Road Relocation	Federal Funds - Airport	88,560	64,520	24,040
BLO-31 Bridge Replacement	State Capital Improvements Program	229,618	195,658	33,960
GRE-41 Bridge Replacement	State Capital Improvements Program	194,615	184,375	10,240
Infrastructure Wiring	Permanent Improvement	395,434	382,020	13,414
Architectural Services	Permanent Improvement	102,600	6,640	95,960
Pleasant Lea and Lakeside Estates WRF Project	Sewer	339,900	271,510	68,390
Engineering Services for Stormwater Facility	Sewer	10,920	0	10,920
TRWRF Permit Compliance Litigation	Water	20,000	12,878	7,122
		<u>\$ 2,180,111</u>	<u>\$ 1,619,852</u>	<u>\$ 560,259</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</u> <u>1/1/2009</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding</u> <u>12/31/2009</u>	<u>Amounts</u> <u>Due Within</u> <u>One Year</u>
<u>Governmental Activities:</u>					
<u>Special Assessment Bonds with</u>					
<u>Governmental Commitment:</u>					
Sanitary Sewer System Improv.					
1991 - Serial \$649,885 @ 6.85%	\$ 165,000	\$ -	\$ 50,000	\$ 115,000	\$ 55,000
High Service Area					
2000 - Serial \$643,760 @ 5.4%	155,000	-	75,000	80,000	80,000
Little Walnut Area					
2002 - Serial \$983,367 @ 4.05%	450,000	-	105,000	345,000	110,000
Liberty Township Area					
2004 - Serial \$1,468,715					
Serial Bonds @ 2.75%	440,000	-	55,000	385,000	60,000
Term Bonds @ 5.25%	810,000	-	-	810,000	-
Bond Amortization of Premium	56,574	-	3,535	53,039	-
Total Special Assessment Bonds	2,076,574	-	288,535	1,788,039	305,000
<u>General Obligation Bonds:</u>					
Job and Family Services Building					
2001 - \$6,930,000					
Serial Bonds @ 4.15%	4,325,000	-	285,000	4,040,000	310,000
Term Bonds @ 5.00%	900,000	-	-	900,000	-
County Facility - West Campus					
2003 - \$1,480,000					
Serial Bonds @ 4.00%	3,560,000	-	330,000	3,230,000	340,000
Term Bonds @ 5.00%	2,705,000	-	-	2,705,000	-
Bond Amortization of Premium	194,956	-	13,925	181,031	-
Multi-County Juvenile Detention					
Center - County Share					
2003 - \$1,480,000					
Serial Bonds @ 4.00%	690,000	-	60,000	630,000	65,000
Term Bonds @ 5.00%	505,000	-	-	505,000	-
Bond Amortization of Premium	38,049	-	2,718	35,331	-
One Stop Shop - Clerk of Courts					
2004 - \$600,000					
Serial Bonds @ 2.75%	180,000	-	25,000	155,000	25,000
Term Bonds @ 5.25%	335,000	-	-	335,000	-
Bond Amortization of Premium	17,359	-	1,085	16,274	-
Developmental Disabilities Facility					
2004 - \$2,250,000					
Serial Bonds @ 2.75%	680,000	-	85,000	595,000	90,000
Term Bonds @ 5.25%	1,240,000	-	-	1,240,000	-
Bond Amortization of Premium	64,516	-	4,032	60,484	-
Airport					
2004 - \$965,000					
Serial Bonds @ 3.00%	450,000	-	105,000	345,000	105,000
Term Bonds @ 4.60%	90,000	-	-	90,000	-
Bond Amortization of Discount	\$ (5,014)	\$ -	\$ (456)	\$ (4,558)	\$ -

(continued)

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December 31, 2009

	<u>Outstanding 1/1/2009</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2009</u>	<u>Amounts Due Within One Year</u>
(continued)					
<u>Governmental Activities:</u>					
<u>General Obligation Bonds:</u>					
<u>2008 Refunding Bonds:</u>					
Child Support Enforcement					
Agency Relocation - \$270,000					
Serial Bonds @ 3.00%	\$ 245,000	\$ -	\$ 30,000	\$ 215,000	\$ 25,000
Bond Amortization of Premium	4,112	-	514	3,598	-
Deferred Amount on Refunding	(5,009)	-	(626)	(4,383)	-
Laughlin Building - Land					
Purchase - \$115,000					
Serial Bonds @ 3.00%	105,000	-	10,000	95,000	10,000
Bond Amortization of Premium	1,797	-	225	1,572	-
Deferred Amount on Refunding	(2,134)	-	(267)	(1,867)	-
Minimum Security Jail - \$1,510,000					
Serial Bonds @ 3.00%	1,370,000	-	155,000	1,215,000	160,000
Bond Amortization of Premium	23,350	-	2,919	20,431	-
Deferred Amount on Refunding	(27,273)	-	(3,409)	(23,864)	-
Total General Obligation Bonds	<u>17,684,709</u>	<u>-</u>	<u>1,105,660</u>	<u>16,579,049</u>	<u>1,130,000</u>
<u>Long - Term Note/Loan:</u>					
Airport Bond Anticipation Note					
2008 - \$1,390,000 @ 3.75%	1,390,000	-	1,390,000	-	-
2009 - \$1,390,000 @ 3.10%	-	1,390,000	-	1,390,000	-
Airport State Infrastructure Bank Loan					
2009 - \$684,528 @ 3.00%	-	684,528	-	684,528	-
Total Long-Term Note/Loan	<u>1,390,000</u>	<u>2,074,528</u>	<u>1,390,000</u>	<u>2,074,528</u>	<u>-</u>
<u>Other:</u>					
Compensated Absences	4,169,854	2,142,486	2,416,941	3,895,399	1,453,352
Intergovernmental Payable	10,096	-	1,819	8,277	1,819
Capital Leases	491,575	12,828	208,387	296,016	164,011
Total Governmental Activities	<u>\$ 25,822,808</u>	<u>\$ 4,229,842</u>	<u>\$ 5,411,342</u>	<u>\$ 24,641,308</u>	<u>\$ 3,054,182</u>
<u>Business-Type Activities:</u>					
<u>Long - Term Bond</u>					
<u>Anticipation Note:</u>					
Sanitary Sewer Bond Anticipation Note					
Carroll Project 2009 - 3.25%	\$ -	\$ 250,000	\$ -	\$ 250,000	\$ -
<u>General Obligation Bonds:</u>					
Water System Improvement					
1983 - \$300,000					
Serial Bond @ 10.00%	60,000	-	10,000	50,000	10,000
Water System Improvement					
2003 - \$3,900,000					
Serial Bonds @ 4.00%	1,795,000	-	165,000	1,630,000	170,000
Term Bonds @ 5.00%	1,355,000	-	-	1,355,000	-
Bond Amortization of Premium	\$ 98,457	\$ -	\$ 7,033	\$ 91,424	\$ -

(continued)

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2009

	<u>Outstanding</u> <u>1/1/2009</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding</u> <u>12/31/2009</u>	<u>Amounts</u> <u>Due Within</u> <u>One Year</u>
(continued)					
<u>Business-Type Activities:</u>					
<u>General Obligation Bonds:</u>					
Water Improvement Bond					
1999 - \$4,000,000					
Serial Bonds @ 4.30%	\$ 135,000	\$ -	\$ 135,000	\$ -	\$ -
Water Works Improvement Bonds					
2005 - \$3,085,000					
Serial Bonds @ 3.25%	1,595,000	-	115,000	1,480,000	120,000
Term Bonds @ 4.35%	1,165,000	-	-	1,165,000	-
Bond Amortization of Premium	62,519	-	3,677	58,842	-
Water System Refunding Bonds					
2005 - \$925,000					
Serial Bonds @ 3.25%	550,000	-	130,000	420,000	135,000
Bond Amortization of Discount	(737)	-	(185)	(552)	-
Deferred Amount on Refunding	(27,438)	-	(6,859)	(20,579)	-
Water Improvement Refunding Bonds					
2008 - \$3,225,000					
Serial Bonds @ 3.00%	3,200,000	-	25,000	3,175,000	160,000
Bond Amortization of Premium	22,768	-	1,469	21,299	-
Deferred Amount on Refunding	(179,878)	-	(11,605)	(168,273)	-
Sewer Improvement Bond					
1999 - \$4,000,000					
Serial Bonds @ 4.25%	135,000	-	135,000	-	-
Sanitary Sewer Improvement Bonds					
2003 - \$2,845,000					
Serial Bonds @ 4.00%	1,315,000	-	120,000	1,195,000	125,000
Term Bonds @ 5.00%	985,000	-	-	985,000	-
Bond Amortization of Premium	72,374	-	5,169	67,205	-
Sanitary Sewer Refunding Bonds					
2003 - \$940,000					
Serial Bonds @ 4.00%	595,000	-	90,000	505,000	90,000
Bond Amortization of Premium	15,391	-	2,798	12,593	-
Sanitary Sewer Improvement Bonds					
2005 - \$1,195,000					
Serial Bonds @ 3.25%	620,000	-	45,000	575,000	45,000
Term Bonds @ 4.35%	450,000	-	-	450,000	-
Bond Amortization of Premium	24,162	-	1,421	22,741	-
Sewer Various Purpose Bonds					
2005 - \$5,675,000					
Serial Bonds @ 3.25%	2,940,000	-	210,000	2,730,000	215,000
Term Bonds @ 4.35%	2,135,000	-	-	2,135,000	-
Bond Amortization of Premium	114,586	-	6,741	107,845	-
Sewer Improvement Refunding Bonds					
2008 - \$3,225,000					
Serial Bonds @ 3.00%	3,200,000	-	25,000	3,175,000	165,000
Bond Amortization of Premium	22,777	-	1,469	21,308	-
Deferred Amount on Refunding	(179,878)	-	(11,605)	(168,273)	-
Total General Obligation Bonds	\$ 22,275,103	\$ -	\$ 1,204,523	\$ 21,070,580	\$ 1,235,000

(continued)

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2009

	<u>Outstanding 1/1/2009</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2009</u>	<u>Amounts Due Within One Year</u>
(continued)					
<u>Business-Type Activities:</u>					
<u>EPA Loan:</u>					
Ohio EPA Refunding Sewer Loan 1993 - \$3,365,440 @ 3.54%	\$ 1,073,937	\$ -	\$ 199,971	\$ 873,966	\$ 102,648
<u>OPWC Loan:</u>					
Ohio Public Works Commission Sewer Loan - 2003 - \$85,573 @ 0%	64,182	-	4,279	59,903	2,139
<u>Other:</u>					
Compensated Absences	186,901	86,264	117,922	155,243	57,817
Capital Leases	17,566	25,308	17,734	25,140	6,932
Total Business-Type Activities	<u>\$ 23,617,689</u>	<u>\$ 361,572</u>	<u>\$ 1,544,429</u>	<u>\$ 22,434,832</u>	<u>\$ 1,404,536</u>

Governmental Activities:

Special Assessments Bonds

As of December 31, 2009, the County has \$1,735,000 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):

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

Fairfield County, Ohio
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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):

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

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

<u>Year Ending December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	65,000	47,925	112,925
2015-2019	380,000	192,324	572,324
2020-2024	500,000	81,376	581,376
Total	<u>\$ 1,735,000</u>	<u>\$ 583,704</u>	<u>\$ 2,318,704</u>

General Obligation Bonds

At December 31, 2009, the County had \$16,295,000 in governmental general obligation bonded debt principal outstanding. The child support enforcement agency relocation, the One-Stop Shop, and the airport general obligation bonds will be repaid with rent revenues from the Child Support Enforcement Agency and Community Services Special Revenue Funds, the Ohio Bureau of Motor Vehicles, and airport hangers, respectively, and the job and family services building, 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 developmental disabilities facility general obligation bonds will be repaid with the Board of Developmental Disabilities property tax revenues. Every year taxes are directly allocated by the Board of Developmental Disabilities to the general obligation bond retirement debt service fund to pay the debt of the developmental disabilities facility. 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 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 developmental disabilities facility general obligation bonds were issued for the purpose of acquiring and renovating a building to be used by the developmental disabilities department. The airport general obligation bonds were issued for the purpose of paving and the construction of airplane hangers.

Fairfield County, Ohio
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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):

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

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

The 2004 developmental disabilities 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):

Fairfield County, Ohio
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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>

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

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Notes to the Basic Financial Statements
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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>
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	1,235,000	562,561	1,797,561
2015-2019	6,340,000	1,950,449	8,290,449
2020-2024	3,995,000	438,760	4,433,760
Total	<u>\$ 16,295,000</u>	<u>\$5,696,465</u>	<u>\$ 21,991,465</u>

Long-Term Note/Loan

As of December 31, 2009, the County had \$1,390,000 in long-term notes.

On January 24, 2008, the County issued a bond anticipation note for the Airport Hanger Construction Capital Projects Fund for \$1,475,000 which matured on January 21, 2009. On January 21, 2009, the County reissued 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 January 21, 2009. The remaining \$85,000 of the \$1,475,000 bond anticipation note was recorded as a short-term note and presented in Note 18. The original note was issued for the purpose of acquiring, constructing, and equipping the airport facilities with new airplane hangers and paving.

The Airport Hanger Construction Capital Projects Fund bond anticipation note issued on January 21, 2009 for \$1,390,000 is scheduled to mature on January 20, 2010. On January 20, 2010, the County issued a \$1,390,000 bond anticipation note which matures on January 19, 2011. This new note was used to retire the full amount of the prior bond anticipation note for \$1,390,000 which matured on January 20, 2010.

The County received an airport state infrastructure bank loan on February 2, 2009, for \$684,528. This loan was entered into for the purpose of acquiring land for the County airport. The land was needed to improve the runway area in order to provide a safer environment for incoming planes to the airport.

<u>Year Ending December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2010	\$ -	\$ -	\$ -
2011	38,173	11,721	49,894
2012	78,072	21,716	99,788
2013	80,431	19,356	99,787
2014	82,863	16,925	99,788
2015-2019	404,989	44,056	449,045
Total	<u>\$ 684,528</u>	<u>\$ 113,774</u>	<u>\$ 798,302</u>

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Notes to the Basic Financial Statements
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Business-Type Activities:

Long-Term Note

The Sanitary Sewer Improvement bond anticipation note issued on January 8, 2009 for \$500,000 matures on January 7, 2010. These bond anticipation notes were issued for the purpose of constructing sanitary sewer improvements in the Carroll area. On January 7, 2010, the County issued \$250,000 in bond anticipation notes which mature on January 6, 2011. The January 7, 2010 bond anticipation notes were used to retire \$250,000 of the January 8, 2009 note issuance which is presented as a long-term note in Note 17. The remaining \$250,000 of the January 8, 2009 issuance was repaid on January 7, 2010 which is presented in this short-term note. The outstanding notes will be retired from revenues derived by the County from the operation of the water system.

General Obligation Bonds

As of December 31, 2009, the County had \$21,025,000 in business-type general obligation bonds principal outstanding. The 1983 water system improvement general obligation bonds, the 2003 water system improvement general obligation bonds, 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 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

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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

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

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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%

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 and was fully amortized in 2009. 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 remaining on the books after the refunding was paid in full during 2009 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 had a final maturity at December 1, 2024. On June 1, 2009, the 1999 sewer and water improvement combined general obligation bonds were called and paid in full and the escrow account was closed.

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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	
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	755,000	417,267	530,000	315,442	2,017,709
2015-2019	3,685,000	1,621,831	3,025,000	1,212,113	9,543,944
2020-2024	4,095,000	695,716	3,120,000	461,476	8,372,192
2025	510,000	25,500	230,000	11,500	777,000
Total	\$ 11,750,000	\$ 4,706,624	\$ 9,275,000	\$ 3,497,203	\$ 29,228,827

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 4.45 percent of net revenues for the EPA loan and 245.42 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 \$236,234 and \$1,050,139, respectively. Annual debt service requirements to maturity for the debt are as follows:

Year Ending December 31	Principal	Interest	Total
2010	\$ 102,648	\$ 15,469	\$ 118,117
2011	210,779	25,455	236,234
2012	218,305	17,929	236,234
2013	226,102	10,132	236,234
2014	116,132	1,984	118,116
Total	\$ 873,966	\$ 70,969	\$ 944,935

The OPWC loan total principal paid for the current year and total customer net revenues were \$4,279 and \$1,050,139, respectively. Annual debt service requirements to maturity for the debt are as follows:

Year Ending December 31	Principal
2010	\$ 2,139
2011	4,279
2012	4,279
2013	4,279
2014	4,279
2015-2019	21,395
2020-2024	19,253
Total	\$ 59,903

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Other Long-Term Items:

Compensated Absences

The County will pay compensated absences from the General Fund, Community Services, Motor Vehicle, Developmental Disabilities, 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, Certificate of Title Administration, Adult Community Based Corrections, Litter Enforcement, Crossroads Center, Victims of Crime, Drug Court Program, Concealed Handgun License, 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.

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, 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, 2009, are a margin on unvoted debt of \$17,786,898, and an overall debt margin of \$64,774,583.

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, 2009. The amount outstanding at December 31, 2009, is \$17,675,000.

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, 2009. The amount outstanding at December 31, 2009, is \$34,310,000.

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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, 2009. The amount outstanding at December 31, 2009, is \$7,857,124.

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, 2009. The amount outstanding at December 31, 2009, is \$636,245.

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, 2009. The amount outstanding at December 31, 2009, is \$1,663,834.

As authorized by State Statute, Fairfield County issued \$1,830,500 of Economic Development Revenue Bonds for the First United Methodist Church in Lancaster in October, 2009. These bonds were issued for the purpose of financing the construction of a new facility. The Church is required to make payments to a trustee in amounts sufficient to pay principal and interest on the bonds. Substantially all gross receipts of the Church are pledged as collateral against retirement of the issue. Under Ohio law, these bonds do not represent an obligation of the County at December 31, 2009. The amount outstanding at December 31, 2009, is \$1,816,602.

NOTE 18 – NOTES PAYABLE

A summary of the note transactions for the year ended December 31, 2009, follows:

	<u>Outstanding</u> <u>1/1/2009</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding</u> <u>12/31/2009</u>
<i><u>Capital Projects Funds:</u></i>				
Airport Improvement - 2008 - 3.75%	\$ 85,000	\$ -	\$ 85,000	\$ -
<i><u>Enterprise Fund:</u></i>				
Sanitary Sewer Improvement Note - 2009 - 3.25%	-	250,000	-	250,000
Total	<u>\$ 85,000</u>	<u>\$ 250,000</u>	<u>\$ 85,000</u>	<u>\$ 250,000</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. On January 20, 2010, the County issued a \$1,390,000 bond anticipation note which matures on January 19, 2011. This new note was used to retire the full amount of the prior bond anticipation note for \$1,390,000 which matured on January 20, 2010; therefore, the January 21, 2009 bond anticipation note issuance for \$1,390,000 was considered a long-term note and presented in Note 17.

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The Sanitary Sewer Improvement bond anticipation note issued on January 8, 2009 for \$500,000 matures on January 7, 2010. These bond anticipation notes were issued for the purpose of constructing sanitary sewer improvements in the Carroll area. On January 7, 2010, the County issued \$250,000 in bond anticipation notes which mature on January 6, 2011. The January 7, 2010 bond anticipation notes were used to retire \$250,000 of the January 8, 2009 note issuance which is presented as a long-term note in Note 17. The remaining \$250,000 of the January 8, 2009 issuance was repaid on January 7, 2010 which is presented in this short-term note. The outstanding notes will be retired from revenues derived by the County from the operation of the water system.

NOTE 19 – INTERFUND TRANSACTIONS

Interfund transfers during 2009, consisted of the following:

<u>Transfer from</u>	<u>Transfer to</u>					<u>Totals</u>
	<u>Major Funds</u>				<u>Other Nonmajor Governmental</u>	
	<u>General</u>	<u>Community Services</u>	<u>Motor Vehicle</u>	<u>General Obligation Bond Retirement</u>		
Major Governmental Funds:						
General Fund	\$ -	\$ 418,074	\$ 287,248	\$ 1,077,687	\$ 3,504,042	\$ 5,287,051
Motor Vehicle	-	-	-	246,645	180,435	427,080
Developmental Disabilities	-	-	-	-	134,627	134,627
General Obligation Bond Retirement	-	-	-	-	88,188	88,188
Other Nonmajor Governmental	20,000	-	-	61,961	465,110	547,071
Total All Funds	\$ 20,000	\$ 418,074	\$ 287,248	\$ 1,386,293	\$ 4,372,402	\$ 6,484,017

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. The Certificate of Title Administration Special Revenue Fund transferred excess monies to the General Fund due to these monies not being needed for future required expenditures.

Interfund balances at December 31, 2009 consist of the following individual interfund receivables/payables:

<u>Interfund Payable</u>	<u>Interfund Receivable</u>					<u>Totals</u>
	<u>Major Funds</u>			<u>Major Funds</u>		
	<u>General</u>	<u>Community Services</u>	<u>Other Nonmajor Governmental</u>	<u>Sewer</u>	<u>Water</u>	
Major Governmental Funds:						
General Fund	\$ -	\$ -	\$ 4,548	\$ 5,881	\$ 4,332	\$ 14,761
Community Services	11,485	-	44	-	-	11,529
Motor Vehicle	354	-	-	-	-	354
Developmental Disabilities	315	-	-	144	203	662
Other Nonmajor Governmental	203,114	720,357	7,352	-	-	930,823
Major Enterprise Funds:						
Sewer	733	-	-	-	-	733
Water	733	-	-	-	-	733
Total All Funds	\$ 216,734	\$ 720,357	\$ 11,944	\$ 6,025	\$ 4,535	\$ 959,595

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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 Ditch Maintenance, Emergency Management and Homeland Security, Community Development Block Grant, and Home Special Revenue Funds.

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 Developmental Disabilities, Fairfield County Alcohol, Drug Addiction, and Mental Health Board, Fairfield County Children Services, Fairfield Department of Health, New Horizons, the local office of the Rehabilitation Services Commission, Fairfield County Drug and Alcohol Recovery Services, and the Lancaster City Board of Education. The Committee received no additional monies during 2009. The previous existing balance that had accumulated from state and federal grants funded operations this year. No debt is currently outstanding. The Committee is not dependent upon the continued participation of the County and the County does not maintain an equity interest in or financial responsibility for the Committee.

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 2009, the County contributed \$133,302 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 2009, 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 Developmental Disabilities. Superintendents of each county's Board of Developmental Disabilities make up the Council. Fees and state grants generate its revenues. Although the County contributed to the Council upon its creation, the County made no contributions to the Council during 2009 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 Job and Family Services; Director of the Children Services Department; Superintendent of the Fairfield County Developmental Disabilities; Superintendent of Lancaster City Schools; one Superintendent representative from a Fairfield County school; a representative of the City of Lancaster; Chair of the Fairfield County Commissioners; State Department of Youth Services regional representative; representative from the County Head Start Agencies; a representative of the County's early intervention collaboration established pursuant to the federal early intervention program operated under the "Education of the Handicapped Act Amendments of 1986;" a representative from a local nonprofit entity that provides or advocates services to children and families, and at least three individuals representing the interests of families in the County. When possible, the number of members representing families shall be equal to twenty percent of the Council's remaining membership. The Council's revenues will consist of operating grants along with pooled funding from other government sources. In 2009, 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 Development Block Grant (CDBG), Community Housing Improvement Program (CHIP), Neighborhood Stabilization Program, Ohio Department of Natural Resources, and the Coshocton-Fairfield-Licking-Perry Solid Waste District. In 2009, the County made payments to the Agency for administrative services of the County's CDBG, CHIP, and Neighborhood Stabilization Program grants in the amounts of \$29,018, \$31,859, \$10,250 respectively. 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 2009, Fairfield County made no contributions to the Board. Continued existence of the Board is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

I. Fairfield-Hocking 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 2009, the County contributed \$49,738 in grant monies. Continued existence of the Board is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

J. 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 2009 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.

K. 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 2009, 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 2009, the District received an allocation of \$140,000 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.

NOTE 22 – JOINT VENTURE

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

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

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In 2009, the District received \$1,972,908 in contributions from member counties, for a nine year total of \$15,170,497 from all member counties. Fairfield County contributed \$857,287 in 2009, for a nine year total of \$6,532,856 being contributed by the County as of December 31, 2009. The County's total contributions represent 43 percent of total member contributions as of December 31, 2009. 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 \$2,174,708 as of December 31, 2009. 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 2009 was \$393,476.

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 Developmental Disabilities 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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2009

School District, Fairfield Local Schools, Fairfield Union Local School District, Lancaster City School District, Fairfield County Board of Developmental Disabilities, City of Lancaster, Liberty Union-Thurston Local School District, Miami Trace Local School District, Logan-Hocking Schools, 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 \$500,000. SCOIC members are then covered under stop loss coverage for claims over \$500,000. OME-RESA contracts with Employee Benefits Management Corporation to service the claims of SCOIC members. In the event that the County would withdraw from SCOIC, the County 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.

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 \$692,211. Residential-based services provided directly to the component unit's clients by the County amounted to \$3,146,325.

NOTE 26 – SUBSEQUENT EVENTS

Effective January 1, 2010, the County will change from the County Commissioners Association of Ohio Workers' Compensation Group Rating Plan to the County Commissioners Association of Ohio Workers' Compensation Group Retrospective Rating Plan.

Effective January 1, 2010, collections will begin collections on a new .5 mill levy for Child/Adult Protective Services which was approved by voters on March 4, 2008.

Effective January 1, 2010, the Board of Developmental Disabilities switched from the self insurance program with South Central Ohio Insurance Consortium to the County's insurance program with the Franklin County Cooperative.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2009

On October 23, 2009, the County Commissioners approved the increase of sales taxes by one-fourth of one percent. This increase is in effect for January 1, 2010 through December 31, 2013.

On January 7, 2010, the County issued \$250,000 in Sanitary Sewer Improvement Bond Anticipation Notes with an interest rate of 1.15% which will mature on January 6, 2011. These notes will be used to retire the \$500,000 in Sanitary Sewer Improvement Bond Anticipation Notes outstanding as of December 31, 2009. This bond anticipation note was purchased by the County.

On January 20, 2010, the County issued \$1,390,000 in Airport Improvement Bond Anticipation Notes which will mature on January 19, 2011. These notes will be used to retire the \$1,390,000 in Airport Improvement Bond Anticipation Notes outstanding as of December 31, 2009. This bond anticipation note was purchased by the County.

On April 28, 2010, the County advance refunded the County Building Improvement Bonds, Series 2001 that was used to purchase the Job and Family Services building. The County Building Improvement Refunding Bonds, Series 2010 had a principal amount of \$4,700,000 and a varying interest rate of 2.00 percent to 4.00 percent.

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, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES				
Current:				
General government - legislative and executive				
Commissioners:				
Personal services	\$ 382,569	\$ 362,569	\$ 358,113	\$ 4,456
Fringe benefits	117,005	112,082	94,419	17,663
Materials and supplies	27,096	20,846	20,141	705
Contractual services	288,908	320,588	318,102	2,486
Other	154,185	104,874	97,593	7,281
Total commissioners	969,763	920,959	888,368	32,591
Economic development:				
Personal services	103,250	93,950	61,306	32,644
Fringe benefits	32,549	28,757	18,941	9,816
Materials and supplies	1,397	1,192	1,170	22
Contractual services	10,908	9,989	8,754	1,235
Total economic development	148,104	133,888	90,171	43,717
Auditor:				
Personal services	610,486	610,486	606,405	4,081
Fringe benefits	247,053	246,800	245,990	810
Materials and supplies	36,992	30,643	22,588	8,055
Contractual services	238,684	217,085	196,623	20,462
Capital outlay	428	3,225	2,878	347
Other	-	560	560	-
Total auditor	1,133,643	1,108,799	1,075,044	33,755
Assessing personal property:				
Personal services	55,227	51,369	48,851	2,518
Fringe benefits	13,447	16,645	13,540	3,105
Materials and supplies	5,721	5,671	-	5,671
Total assessing personal property	74,395	73,685	62,391	11,294
Treasurer:				
Personal services	206,154	194,614	194,613	1
Fringe benefits	93,178	87,428	86,964	464
Materials and supplies	5,296	5,296	5,296	-
Contractual services	32,219	38,220	38,197	23
Total treasurer	336,847	325,558	325,070	488
Prosecuting attorney:				
Personal services	930,263	980,558	980,248	310
Fringe benefits	317,468	360,258	359,448	810
Materials and supplies	12,000	17,000	15,981	1,019
Contractual services	15,950	8,148	7,831	317
Other	-	57,852	57,852	-
Total prosecuting attorney	\$ 1,275,681	\$ 1,423,816	\$ 1,421,360	\$ 2,456

(continued)

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Geographical information system:				
Personal services	\$ 159,200	\$ 125,863	\$ 108,369	\$ 17,494
Fringe benefits	68,225	55,621	44,370	11,251
Materials and supplies	6,085	5,943	2,441	3,502
Contractual services	61,929	158,664	136,860	21,804
Capital outlay	2,601	14,631	2,581	12,050
Total geographical information system	298,040	360,722	294,621	66,101
Data processing:				
Personal services	265,158	265,159	265,158	1
Fringe benefits	94,084	91,863	91,702	161
Materials and supplies	50,819	50,819	50,699	120
Contractual services	41,888	22,038	22,006	32
Capital outlay	51,220	45,594	45,574	20
Total data processing	503,169	475,473	475,139	334
Board of elections:				
Personal services	691,950	601,430	580,815	20,615
Fringe benefits	225,982	252,379	252,217	162
Materials and supplies	113,734	99,982	74,642	25,340
Contractual services	206,431	196,829	101,202	95,627
Capital outlay	41,170	28,170	20,640	7,530
Total board of elections	1,279,267	1,178,790	1,029,516	149,274
Maintenance and operation:				
Personal services	438,950	433,950	427,523	6,427
Fringe benefits	237,180	238,190	237,695	495
Materials and supplies	517,468	436,082	413,686	22,396
Contractual services	1,342,873	1,438,135	1,278,227	159,908
Capital outlay	199,079	220,321	196,477	23,844
Total maintenance and operation	2,735,550	2,766,678	2,553,608	213,070
Recorder:				
Personal services	179,464	179,464	150,935	28,529
Fringe benefits	104,536	98,879	86,521	12,358
Materials and supplies	2,132	2,132	1,117	1,015
Contractual services	954	929	325	604
Total recorder	287,086	281,404	238,898	42,506
Human resources:				
Personal services	123,791	123,840	123,840	-
Fringe benefits	54,953	46,529	46,504	25
Materials and supplies	290	1,040	754	286
Contractual services	27,079	18,872	17,861	1,011
Total human resources	206,113	190,281	188,959	1,322
Enterprise zone:				
Personal services	2,255	2,255	1,720	535
Fringe benefits	591	891	608	283
Materials and supplies	300	300	135	165
Contractual services	200	200	34	166
Total enterprise zone	\$ 3,346	\$ 3,646	\$ 2,497	\$ 1,149

(continued)

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Building department:				
Contractual services	\$ 55,195	\$ 63,409	\$ 56,409	\$ 7,000
Other	2,400	2,400	760	1,640
Total building department	57,595	65,809	57,169	8,640
Insurance on property and persons:				
Contractual services	417,000	398,203	397,590	613
Levy and assessment:				
Contractual services	441,604	319,455	310,843	8,612
Total general government - legislative and executive	10,167,203	10,027,166	9,411,244	615,922
General government - judicial				
Domestic relations:				
Personal services	377,565	379,214	379,052	162
Fringe benefits	140,249	110,189	110,101	88
Materials and supplies	3,672	2,156	2,156	-
Contractual services	8,160	10,169	10,113	56
Capital outlay	3,406	5,907	5,907	-
Total domestic relations	533,052	507,635	507,329	306
Court of appeals:				
Contractual services	18,000	16,614	16,614	-
Common pleas probation:				
Personal services	167,131	164,731	164,722	9
Fringe benefits	74,618	74,085	74,078	7
Contractual services	11,709	9,631	9,631	-
Total common pleas probation	253,458	248,447	248,431	16
Common pleas court:				
Personal services	423,002	399,147	395,392	3,755
Fringe benefits	144,800	147,027	146,718	309
Materials and supplies	20,196	13,047	12,625	422
Contractual services	134,992	105,947	82,903	23,044
Capital outlay	4,105	105	105	-
Total common pleas court	727,095	665,273	637,743	27,530
Jury commission:				
Personal services	1,485	1,485	1,483	2
Fringe benefits	295	264	259	5
Materials and supplies	1,500	1,500	1,414	86
Total jury commission	3,280	3,249	3,156	93
Juvenile court:				
Contractual services	231,939	175,385	175,178	207
Probate court:				
Personal services	257,830	261,830	261,794	36
Fringe benefits	122,135	127,333	117,940	9,393
Materials and supplies	3,120	3,516	3,011	505
Contractual services	25,696	28,311	21,820	6,491
Capital outlay	-	6,425	-	6,425
Total probate court	\$ 408,781	\$ 427,415	\$ 404,565	\$ 22,850

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Clerk of courts:				
Personal services	\$ 471,086	\$ 455,086	\$ 427,502	\$ 27,584
Fringe benefits	293,304	213,234	213,178	56
Materials and supplies	23,970	19,063	16,975	2,088
Contractual services	46,943	49,853	49,641	212
Capital outlay	10,400	29,400	29,166	234
Total clerk of courts	845,703	766,636	736,462	30,174
Municipal court:				
Personal services	213,893	213,893	198,289	15,604
Fringe benefits	66,826	78,347	75,150	3,197
Contractual services	57,334	54,750	37,017	17,733
Total municipal court	338,053	346,990	310,456	36,534
Notary public fees:				
Personal services	5,474	5,423	1,922	3,501
Public defender:				
Contractual services	1,249,000	1,249,000	1,169,113	79,887
Total general government - judicial	4,613,835	4,412,067	4,210,969	201,098
Public safety				
Probation department:				
Personal services	568,367	570,567	570,466	101
Fringe benefits	322,005	240,196	239,740	456
Materials and supplies	37,232	58,605	58,605	-
Contractual services	810,335	735,547	722,072	13,475
Capital outlay	40,152	38,735	38,735	-
Total probation department	1,778,091	1,643,650	1,629,618	14,032
Coroner:				
Personal services	78,849	78,249	77,859	390
Fringe benefits	28,097	26,987	26,982	5
Materials and supplies	4,140	3,201	3,200	1
Contractual services	109,693	127,792	122,543	5,249
Capital outlay	5,000	1,052	1,052	-
Total coroner	225,779	237,281	231,636	5,645
Sheriff:				
Personal services	6,296,463	6,049,766	5,922,090	127,676
Fringe benefits	2,766,886	2,644,822	2,567,897	76,925
Materials and supplies	873,805	743,347	730,756	12,591
Contractual services	2,202,368	2,579,519	2,571,422	8,097
Capital outlay	243,906	225,677	225,617	60
Other	49,252	48,126	48,126	-
Total sheriff	12,432,680	12,291,257	12,065,908	225,349
Total public safety	\$ 14,436,550	\$ 14,172,188	\$ 13,927,162	\$ 245,026

(continued)

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Health				
Agriculture:				
Contractual services	\$ 425,357	\$ 409,818	\$ 409,117	\$ 701
TB clinics:				
Contractual services	6,400	4,654	631	4,023
Crippled children:				
Contractual services	488,101	308,760	308,760	-
Total health	919,858	723,232	718,508	4,724
Human services				
Veterans service commission:				
Personal services	246,220	245,420	230,344	15,076
Fringe benefits	98,750	93,971	93,903	68
Materials and supplies	16,000	21,000	20,753	247
Contractual services	826,295	605,000	469,279	135,721
Capital outlay	40,000	6,000	6,000	-
Total human services	1,227,265	971,391	820,279	151,112
Transportation				
Airport:				
Materials and supplies	29,665	33,476	31,881	1,595
Contractual services	135,497	98,603	79,525	19,078
Capital outlay	5,000	17,000	7,502	9,498
Other	29,274	14,645	-	14,645
Total transportation	199,436	163,724	118,908	44,816
Other				
Commissioners share - costs:				
Contractual services	1,841,031	1,840,782	1,815,829	24,953
Miscellaneous:				
Contractual services.....	315,709	11,239	11,104	135
Other.....	961,120	146,414	70,702	75,712
Total miscellaneous	1,276,829	157,653	81,806	75,847
Total other	3,117,860	1,998,435	1,897,635	100,800
Total expenditures.....	\$ 34,682,007	\$ 32,468,203	\$ 31,104,705	\$ 1,363,498

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, 2009

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
ASSETS				
Cash and cash equivalents.....	\$ 15,292,134	\$ 191,489	\$ 1,623,905	\$ 17,107,528
Cash and cash equivalents in segregated accounts	6,846	-	-	6,846
Receivables:				
Property taxes	5,690,759	-	-	5,690,759
Lodging taxes	31,440	-	-	31,440
Accounts	120,516	1,452	-	121,968
Interfund	10,935	1,009	-	11,944
Special assessments	155,651	1,622,632	-	1,778,283
Accrued interest	5,626	1,288	-	6,914
Loans	1,016,444	-	-	1,016,444
Intergovernmental	5,348,609	-	228,265	5,576,874
Materials and supplies inventory.....	2,341	-	-	2,341
Prepaid items.....	261,443	-	-	261,443
Total assets.....	<u>\$ 27,942,744</u>	<u>\$ 1,817,870</u>	<u>\$ 1,852,170</u>	<u>\$ 31,612,784</u>
LIABILITIES				
Accounts payable.....	\$ 534,560	\$ -	\$ 2,115	\$ 536,675
Contracts payable.....	15,129	-	287,854	302,983
Accrued wages and benefits payable.....	346,256	-	-	346,256
Matured compensated absences payable.....	1,401	-	-	1,401
Retainage payable.....	60,107	-	49,776	109,883
Interfund payable.....	930,823	-	-	930,823
External party payable.....	10,938	-	-	10,938
Intergovernmental payable.....	219,975	-	-	219,975
Deferred revenue.....	9,905,433	1,623,070	132,086	11,660,589
Matured interest payable.....	98	-	-	98
Matured capital leases payable.....	380	-	-	380
Total liabilities.....	<u>12,025,100</u>	<u>1,623,070</u>	<u>471,831</u>	<u>14,120,001</u>
FUND BALANCES				
Reserved for encumbrances	767,866	-	208,112	975,978
Reserved for loans	824,393	-	-	824,393
Unreserved:				
Undesignated, Reported in:				
Special Revenue Funds	14,325,385	-	-	14,325,385
Debt Service Funds	-	194,800	-	194,800
Capital Projects Funds	-	-	1,172,227	1,172,227
Total fund balances.....	<u>15,917,644</u>	<u>194,800</u>	<u>1,380,339</u>	<u>17,492,783</u>
Total liabilities and fund balances.....	<u>\$ 27,942,744</u>	<u>\$ 1,817,870</u>	<u>\$ 1,852,170</u>	<u>\$ 31,612,784</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2009

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
REVENUES				
Property taxes.....	\$ 2,387,419	\$ -	\$ -	\$ 2,387,419
Lodging taxes.....	146,067	-	-	146,067
Charges for services.....	4,451,415	-	218,560	4,669,975
Licenses and permits.....	438,400	-	-	438,400
Fines and forfeitures.....	105,967	-	-	105,967
Intergovernmental.....	10,400,293	-	1,122,703	11,522,996
Special assessments.....	167,555	297,824	-	465,379
Interest.....	48,964	80,363	-	129,327
Rent.....	-	22,930	-	22,930
Donations.....	38,897	-	-	38,897
Other.....	113,537	-	-	113,537
Total revenues.....	<u>18,298,514</u>	<u>401,117</u>	<u>1,341,263</u>	<u>20,040,894</u>
EXPENDITURES				
Current:				
General government:				
Legislative and executive	1,454,666	-	-	1,454,666
Judicial	1,889,719	-	-	1,889,719
Public safety	2,574,073	-	-	2,574,073
Public works	1,370,136	-	-	1,370,136
Health	712,583	-	-	712,583
Human services	11,277,270	-	-	11,277,270
Urban redevelopment and housing	358,921	-	-	358,921
Intergovernmental.....	397,432	-	-	397,432
Capital outlay.....	-	-	3,165,621	3,165,621
Debt service:				
Principal retirement	10,621	285,000	133,466	429,087
Interest and fiscal charges	3,455	97,727	88	101,270
Total expenditures.....	<u>20,048,876</u>	<u>382,727</u>	<u>3,299,175</u>	<u>23,730,778</u>
Excess of revenues over (under) expenditures.....	<u>(1,750,362)</u>	<u>18,390</u>	<u>(1,957,912)</u>	<u>(3,689,884)</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets.....	500	-	-	500
Loans received.....	-	-	684,528	684,528
Transfers in.....	3,474,693	-	897,709	4,372,402
Transfers out.....	(461,110)	-	(85,961)	(547,071)
Total other financing sources (uses).....	<u>3,014,083</u>	<u>-</u>	<u>1,496,276</u>	<u>4,510,359</u>
Net changes in fund balances.....	1,263,721	18,390	(461,636)	820,475
Fund balances - beginning of year.....	14,653,923	176,410	1,841,975	16,672,308
Fund balances - end of year.....	<u>\$ 15,917,644</u>	<u>\$ 194,800</u>	<u>\$ 1,380,339</u>	<u>\$ 17,492,783</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 2009, 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 2009; 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 2009, 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 2009, 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 2009, 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.
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.
Voter Education/ Pollworker Training Fund	To account for the federal grant to be used for voter education and pollworker training.
Neighborhood Stabilization Fund	To account for federal grant dollars administered through the State of Ohio Office of Housing and Community Program.
Child/Adult Protective Services Fund	To account for tax levy monies used for protective services for children and adults 60 and older. In 2009, this fund had no cash activity or budget; therefore, no budgetary schedule is presented.

(continued)

Nonmajor Special Revenue Funds (continued)

Law Library Resources
Fund

To account for revenues and expenditures relating to the law library. In 2009, this fund had no cash activity or budget; therefore, no budgetary schedule is presented.

Ohio Children's
Trust Fund

To account for a grant designed to provide funding for child abuse and neglect prevention programs.

Fairfield County, Ohio

COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS

December 31, 2009

	Dog and Kennel Fund	Child Support Enforcement Agency Fund	Computerized Legal Research Fund	Real Estate Assessment Fund	Treasurer's Prepayment Fund
ASSETS					
Cash and cash equivalents.....	\$ 529,552	\$ 314,834	\$ 126,399	\$ 3,209,682	\$ 801
Receivables:					
Property taxes	-	-	-	-	-
Lodging taxes	-	-	-	-	-
Accounts	-	39,094	1,536	-	-
Interfund	-	-	-	-	-
Special assessments	-	-	-	-	-
Accrued interest	-	-	-	-	-
Loans	-	-	-	-	-
Intergovernmental	80	413,690	-	-	-
Materials and supplies inventory....	-	-	-	-	-
Prepaid items.....	3,124	181,781	-	13,727	-
Total assets.....	<u>\$ 532,756</u>	<u>\$ 949,399</u>	<u>\$ 127,935</u>	<u>\$ 3,223,409</u>	<u>\$ 801</u>
LIABILITIES					
Accounts payable.....	\$ 2,275	\$ 18,857	\$ 3,680	\$ 2,011	\$ -
Contracts payable.....	-	-	-	-	-
Accrued wages and benefits payable.....	11,896	102,356	-	35,836	-
Matured compensated absences payable.....	-	1,401	-	-	-
Retainage payable.....	-	-	-	-	-
Interfund payable.....	-	8,330	-	-	-
External party payable.....	-	-	-	-	-
Intergovernmental payable.....	8,011	37,929	-	13,211	-
Deferred revenue.....	-	317,576	417	-	-
Matured interest payable.....	-	-	-	-	-
Matured capital leases payable.....	-	-	-	-	-
Total liabilities.....	<u>22,182</u>	<u>486,449</u>	<u>4,097</u>	<u>51,058</u>	<u>-</u>
FUND BALANCES:					
Reserved for encumbrances	5,153	36,787	621	72,461	-
Reserved for loans	-	-	-	-	-
Unreserved:					
Undesignated (deficits)	505,421	426,163	123,217	3,099,890	801
Total fund balances (deficits).....	<u>510,574</u>	<u>462,950</u>	<u>123,838</u>	<u>3,172,351</u>	<u>801</u>
Total liabilities and fund balances....	<u>\$ 532,756</u>	<u>\$ 949,399</u>	<u>\$ 127,935</u>	<u>\$ 3,223,409</u>	<u>\$ 801</u>

Road and Bridge Fund	Youth Services Fund	Enforcement and Education Fund	Ditch Maintenance Fund	Delinquent Real Estate Collection Fund	Commissary Fund	Children Services Fund
\$ 111,842	\$ 334,753	\$ 29,707	\$ 1,349,162	\$ 533,279	\$ 66,924	\$ 498,467
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	23,475
-	-	-	151,841	-	-	44
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,548	453,606	-	-	-	-	1,013,372
-	-	-	-	-	-	-
-	12,186	-	-	8,002	-	-
<u>\$ 113,390</u>	<u>\$ 800,545</u>	<u>\$ 29,707</u>	<u>\$ 1,501,003</u>	<u>\$ 541,281</u>	<u>\$ 66,924</u>	<u>\$ 1,535,358</u>
\$ -	\$ 1,375	\$ -	\$ -	\$ 1,114	\$ 10,588	\$ 138,549
-	-	-	-	-	-	-
-	44,519	-	-	12,922	-	-
-	-	-	-	-	-	-
-	-	-	12,023	-	-	552,644
-	-	-	-	-	-	-
-	16,046	-	-	3,137	788	3,721
-	338,287	-	151,841	-	-	821,536
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	400,227	-	163,864	17,173	11,376	1,516,450
-	8,250	-	-	6,000	17,561	5,479
-	-	-	-	-	-	-
113,390	392,068	29,707	1,337,139	518,108	37,987	13,429
113,390	400,318	29,707	1,337,139	524,108	55,548	18,908
<u>\$ 113,390</u>	<u>\$ 800,545</u>	<u>\$ 29,707</u>	<u>\$ 1,501,003</u>	<u>\$ 541,281</u>	<u>\$ 66,924</u>	<u>\$ 1,535,358</u>

(continued)

Fairfield County, Ohio

COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS

December 31, 2009

	Indigent Guardianship Fund	Emergency Management and Homeland Security Fund	Emergency Planning Fund	Marriage License Fund	Bateson Beach Fund
ASSETS					
Cash and cash equivalents.....	\$ 25,324	\$ 199,654	\$ 9,381	\$ 2,160	\$ 5,213
Cash and cash equivalents in segregated accounts	-	-	-	-	-
Receivables:					
Property taxes	-	-	-	-	-
Lodging taxes	-	-	-	-	-
Accounts	-	-	-	757	-
Interfund	-	-	-	-	-
Special assessments	-	-	-	-	3,810
Accrued interest	-	-	-	-	-
Loans	-	-	-	-	-
Intergovernmental	-	19,109	2,661	-	-
Materials and supplies inventory....	-	-	-	-	-
Prepaid items.....	-	1,612	-	-	-
Total assets.....	<u>\$ 25,324</u>	<u>\$ 220,375</u>	<u>\$ 12,042</u>	<u>\$ 2,917</u>	<u>\$ 9,023</u>
LIABILITIES					
Accounts payable.....	\$ -	\$ 25,277	\$ -	\$ -	\$ -
Contracts payable.....	-	-	-	-	-
Accrued wages and benefits payable.....	-	7,474	-	-	-
Matured compensated absences payable.....	-	-	-	-	-
Retainage payable.....	-	-	-	-	-
Interfund payable.....	-	85,725	-	-	-
External party payable.....	-	-	-	-	-
Intergovernmental payable.....	-	3,017	-	-	-
Deferred revenue.....	-	173	-	310	3,810
Matured interest payable.....	-	98	-	-	-
Matured capital leases payable.....	-	380	-	-	-
Total liabilities.....	<u>-</u>	<u>122,144</u>	<u>-</u>	<u>310</u>	<u>3,810</u>
FUND BALANCES:					
Reserved for encumbrances	-	19,797	-	-	-
Reserved for loans	-	-	-	-	-
Unreserved:					
Undesignated (deficits)	25,324	78,434	12,042	2,607	5,213
Total fund balances (deficits).....	<u>25,324</u>	<u>98,231</u>	<u>12,042</u>	<u>2,607</u>	<u>5,213</u>
Total liabilities and fund balances....	<u>\$ 25,324</u>	<u>\$ 220,375</u>	<u>\$ 12,042</u>	<u>\$ 2,917</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>
\$ 320,787	\$ 684,817	\$ 166,112	\$ 68,154	\$ 2,697	\$ 16,703	\$ 1,632
-	-	6,846	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
6,208	-	-	2,298	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	92,954
-	-	-	-	-	-	-
-	18,684	-	-	-	-	3,123
<u>\$ 326,995</u>	<u>\$ 703,501</u>	<u>\$ 172,958</u>	<u>\$ 70,452</u>	<u>\$ 2,697</u>	<u>\$ 16,703</u>	<u>\$ 97,709</u>
\$ 988	\$ 668	\$ 13,401	\$ -	\$ -	\$ -	\$ 12,500
-	-	-	-	-	-	-
-	50,052	-	-	-	-	9,857
-	-	-	-	-	-	-
-	-	-	1,350	-	-	-
-	-	-	-	-	-	-
-	17,640	-	-	-	-	4,051
2,049	-	-	830	-	-	46,477
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>3,037</u>	<u>68,360</u>	<u>13,401</u>	<u>2,180</u>	<u>-</u>	<u>-</u>	<u>72,885</u>
12,078	2,791	1,537	-	-	-	-
-	-	-	-	-	-	-
<u>311,880</u>	<u>632,350</u>	<u>158,020</u>	<u>68,272</u>	<u>2,697</u>	<u>16,703</u>	<u>24,824</u>
<u>323,958</u>	<u>635,141</u>	<u>159,557</u>	<u>68,272</u>	<u>2,697</u>	<u>16,703</u>	<u>24,824</u>
<u>\$ 326,995</u>	<u>\$ 703,501</u>	<u>\$ 172,958</u>	<u>\$ 70,452</u>	<u>\$ 2,697</u>	<u>\$ 16,703</u>	<u>\$ 97,709</u>

(continued)

Fairfield County, Ohio

COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS

December 31, 2009

	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
ASSETS					
Cash and cash equivalents.....	\$ 879,825	\$ 155,359	\$ 3,610	\$ 9,942	\$ 729,529
Cash and cash equivalents in segregated accounts	-	-	-	-	-
Receivables:					
Property taxes	1,310,450	-	-	-	-
Lodging taxes	-	-	-	-	-
Accounts	-	32,956	-	-	5,015
Interfund	-	-	-	-	-
Special assessments	-	-	-	-	-
Accrued interest	-	-	-	-	-
Loans	-	-	-	-	-
Intergovernmental	93,871	-	31,699	-	13,159
Materials and supplies inventory....	-	-	-	-	-
Prepaid items.....	-	2,247	549	-	7,347
Total assets.....	<u>\$ 2,284,146</u>	<u>\$ 190,562</u>	<u>\$ 35,858</u>	<u>\$ 9,942</u>	<u>\$ 755,050</u>
LIABILITIES					
Accounts payable.....	\$ -	\$ 4,017	\$ -	\$ -	\$ 1,753
Contracts payable.....	-	-	-	-	-
Accrued wages and benefits payable.....	-	5,113	3,149	-	25,109
Matured compensated absences payable.....	-	-	-	-	-
Retainage payable.....	60,107	-	-	-	-
Interfund payable.....	79,502	-	-	-	-
External party payable.....	-	-	-	-	-
Intergovernmental payable.....	-	1,505	32,998	-	11,032
Deferred revenue.....	1,404,321	13,378	-	-	5,015
Matured interest payable.....	-	-	-	-	-
Matured capital leases payable.....	-	-	-	-	-
Total liabilities.....	<u>1,543,930</u>	<u>24,013</u>	<u>36,147</u>	<u>-</u>	<u>42,909</u>
FUND BALANCES:					
Reserved for encumbrances	158,792	5,644	631	-	27,985
Reserved for loans	-	-	-	-	-
Unreserved:					
Undesignated (deficits)	581,424	160,905	(920)	9,942	684,156
Total fund balances (deficits).....	<u>740,216</u>	<u>166,549</u>	<u>(289)</u>	<u>9,942</u>	<u>712,141</u>
Total liabilities and fund balances....	<u>\$ 2,284,146</u>	<u>\$ 190,562</u>	<u>\$ 35,858</u>	<u>\$ 9,942</u>	<u>\$ 755,050</u>

(Continued)

Economic Development Assistance Grant Fund	Community Development Block Grant Fund	Community Education Fund	Victims of Crime Fund	Drug Court Program Fund	Courts Special Projects Fund	Reese- Peters Home Fund
\$ 41,276	\$ 44,144	\$ 6,495	\$ 113,531	\$ 193,030	\$ 258,293	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	31,440
-	-	-	-	-	9,177	-
67	80	-	-	-	-	-
-	-	-	-	-	-	-
1,789	3,243	-	-	-	-	-
717,033	299,411	-	-	-	-	-
-	439,592	-	76,740	-	-	-
-	-	-	2,341	-	-	-
45	-	-	1,563	1,102	-	-
<u>\$ 760,210</u>	<u>\$ 786,470</u>	<u>\$ 6,495</u>	<u>\$ 194,175</u>	<u>\$ 194,132</u>	<u>\$ 267,470</u>	<u>\$ 31,440</u>
\$ -	\$ 59,541	\$ -	\$ -	\$ 502	\$ -	\$ 31,440
-	15,129	-	-	-	-	-
271	196	-	7,132	4,236	2,265	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	322	-	-	-	-	-
-	10,308	-	-	-	-	-
70	1,871	-	2,713	2,295	834	-
115	323,677	-	66,546	-	2,909	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>456</u>	<u>411,044</u>	<u>-</u>	<u>76,391</u>	<u>7,033</u>	<u>6,008</u>	<u>31,440</u>
46	32,876	266	-	1,421	299	-
600,744	223,649	-	-	-	-	-
<u>158,964</u>	<u>118,901</u>	<u>6,229</u>	<u>117,784</u>	<u>185,678</u>	<u>261,163</u>	<u>-</u>
<u>759,754</u>	<u>375,426</u>	<u>6,495</u>	<u>117,784</u>	<u>187,099</u>	<u>261,462</u>	<u>-</u>
<u>\$ 760,210</u>	<u>\$ 786,470</u>	<u>\$ 6,495</u>	<u>\$ 194,175</u>	<u>\$ 194,132</u>	<u>\$ 267,470</u>	<u>\$ 31,440</u>

(continued)

Fairfield County, Ohio

COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS

December 31, 2009

	Local Law Enforcement Grant Fund	Account- ability Grant Fund	Sanction Costs Reim- bursements Fund	Juvenile Recovery Fund	Home Fund
ASSETS					
Cash and cash equivalents.....	\$ 7,679	\$ 7,456	\$ 2,980	\$ 800,608	\$ 15,330
Cash and cash equivalents in segregated accounts	-	-	-	-	-
Receivables:					
Property taxes	-	-	-	-	-
Lodging taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Interfund	-	-	-	-	17
Special assessments	-	-	-	-	-
Accrued interest	-	-	-	-	69
Loans	-	-	-	-	-
Intergovernmental	-	-	-	-	225,107
Materials and supplies inventory.....	-	-	-	-	-
Prepaid items.....	-	-	-	155	-
Total assets.....	<u>\$ 7,679</u>	<u>\$ 7,456</u>	<u>\$ 2,980</u>	<u>\$ 800,763</u>	<u>\$ 240,523</u>
LIABILITIES					
Accounts payable.....	\$ -	\$ -	\$ -	\$ 2,126	\$ 6,081
Contracts payable.....	-	-	-	-	-
Accrued wages and benefits payable.....	-	-	-	1,495	-
Matured compensated absences payable.....	-	-	-	-	-
Retainage payable.....	-	-	-	-	-
Interfund payable.....	-	-	-	-	17,213
External party payable.....	-	-	-	630	-
Intergovernmental payable.....	-	-	-	343	32,551
Deferred revenue.....	-	-	-	-	176,263
Matured interest payable.....	-	-	-	-	-
Matured capital leases payable.....	-	-	-	-	-
Total liabilities.....	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,594</u>	<u>232,108</u>
FUND BALANCES:					
Reserved for encumbrances	-	-	-	7,657	-
Reserved for loans	-	-	-	-	-
Unreserved:					
Undesignated (deficits)	7,679	7,456	2,980	788,512	8,415
Total fund balances (deficits).....	<u>7,679</u>	<u>7,456</u>	<u>2,980</u>	<u>796,169</u>	<u>8,415</u>
Total liabilities and fund balances....	<u>\$ 7,679</u>	<u>\$ 7,456</u>	<u>\$ 2,980</u>	<u>\$ 800,763</u>	<u>\$ 240,523</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
\$ -	\$ 63,590	\$ 121,082	\$ 248,492	\$ 1,198,695	\$ 184	\$ 1,276,284
-	-	-	-	-	-	-
-	-	-	-	1,539,336	-	-
-	-	-	-	-	-	-
-	126	-	-	-	-	7,352
-	-	-	-	-	-	-
-	525	-	-	-	-	-
-	-	-	-	-	-	-
8,462	-	-	56,584	106,067	-	532,159
-	-	-	-	-	-	-
-	-	1,101	149	-	-	4,161
<u>\$ 8,462</u>	<u>\$ 64,241</u>	<u>\$ 122,183</u>	<u>\$ 305,225</u>	<u>\$ 2,844,098</u>	<u>\$ 184</u>	<u>\$ 1,819,956</u>
\$ -	\$ -	\$ 1,956	\$ 70,067	\$ 16,076	\$ -	\$ 95,603
-	-	-	-	-	-	-
-	-	2,930	-	-	-	12,284
-	-	-	-	-	-	-
-	-	-	173,714	-	-	-
-	-	-	-	-	-	-
-	-	2,968	15,456	-	-	4,562
8,462	179	-	56,584	1,645,403	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>8,462</u>	<u>179</u>	<u>7,854</u>	<u>315,821</u>	<u>1,661,479</u>	<u>-</u>	<u>112,449</u>
-	58,612	10,980	49,490	168,869	-	54,467
-	-	-	-	-	-	-
-	5,450	103,349	(60,086)	1,013,750	184	1,653,040
-	64,062	114,329	(10,596)	1,182,619	184	1,707,507
<u>\$ 8,462</u>	<u>\$ 64,241</u>	<u>\$ 122,183</u>	<u>\$ 305,225</u>	<u>\$ 2,844,098</u>	<u>\$ 184</u>	<u>\$ 1,819,956</u>

(continued)

Fairfield County, Ohio

COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS

December 31, 2009

	Title II Fund	Wireless 9-1-1 Fund	Sheriff Continuing Professional Training Fund	Voter Education/ Pollworker Training Fund	Neighborhood Stabilization Fund
ASSETS					
Cash and cash equivalents.....	\$ 37,095	\$ 421,300	\$ 14,107	\$ 21,283	\$ -
Cash and cash equivalents in segregated accounts	-	-	-	-	-
Receivables:					
Property taxes	-	-	-	-	-
Lodging taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Interfund	-	-	-	-	-
Special assessments	-	-	-	-	-
Accrued interest	-	-	-	-	-
Loans	-	-	-	-	-
Intergovernmental	-	23,173	5,820	2,367	1,522,458
Materials and supplies inventory....	-	-	-	-	-
Prepaid items.....	785	-	-	-	-
Total assets.....	<u>\$ 37,880</u>	<u>\$ 444,473</u>	<u>\$ 19,927</u>	<u>\$ 23,650</u>	<u>\$ 1,522,458</u>
LIABILITIES					
Accounts payable.....	\$ -	\$ -	\$ 5,869	\$ -	\$ -
Contracts payable.....	-	-	-	-	-
Accrued wages and benefits payable.....	7,164	-	-	-	-
Matured compensated absences payable.....	-	-	-	-	-
Retainage payable.....	-	-	-	-	-
Interfund payable.....	-	-	-	-	-
External party payable.....	-	-	-	-	-
Intergovernmental payable.....	3,226	-	-	-	-
Deferred revenue.....	-	-	5,820	-	1,478,887
Matured interest payable.....	-	-	-	-	-
Matured capital leases payable.....	-	-	-	-	-
Total liabilities.....	<u>10,390</u>	<u>-</u>	<u>11,689</u>	<u>-</u>	<u>1,478,887</u>
FUND BALANCES:					
Reserved for encumbrances	-	-	1,316	-	-
Reserved for loans	-	-	-	-	-
Unreserved:					
Undesignated (deficits)	27,490	444,473	6,922	23,650	43,571
Total fund balances (deficits).....	<u>27,490</u>	<u>444,473</u>	<u>8,238</u>	<u>23,650</u>	<u>43,571</u>
Total liabilities and fund balances....	<u>\$ 37,880</u>	<u>\$ 444,473</u>	<u>\$ 19,927</u>	<u>\$ 23,650</u>	<u>\$ 1,522,458</u>

(Continued)

Child/Adult Protective Services Fund	Law Library Resources Fund	Ohio Children's Trust Fund	Totals
\$ 12,822	\$ 77	\$ -	\$ 15,292,134
-	-	-	6,846
2,840,973	-	-	5,690,759
-	-	-	31,440
-	-	-	120,516
-	3,249	-	10,935
-	-	-	155,651
-	-	-	5,626
-	-	-	1,016,444
193,595	-	20,736	5,348,609
-	-	-	2,341
-	-	-	261,443
<u>\$ 3,047,390</u>	<u>\$ 3,326</u>	<u>\$ 20,736</u>	<u>\$ 27,942,744</u>
\$ -	\$ 8,246	\$ -	\$ 534,560
-	-	-	15,129
-	-	-	346,256
-	-	-	1,401
-	-	-	60,107
-	-	-	930,823
-	-	-	10,938
-	-	-	219,975
3,034,568	-	-	9,905,433
-	-	-	98
-	-	-	380
<u>3,034,568</u>	<u>8,246</u>	<u>-</u>	<u>12,025,100</u>
-	-	-	767,866
-	-	-	824,393
<u>12,822</u>	<u>(4,920)</u>	<u>20,736</u>	<u>14,325,385</u>
<u>12,822</u>	<u>(4,920)</u>	<u>20,736</u>	<u>15,917,644</u>
<u>\$ 3,047,390</u>	<u>\$ 3,326</u>	<u>\$ 20,736</u>	<u>\$ 27,942,744</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2009

	Dog and Kennel Fund	Child Support Enforcement Agency Fund	Computerized Legal Research Fund	Real Estate Assessment Fund
REVENUES				
Property taxes.....	\$ -	\$ -	\$ -	\$ -
Lodging taxes.....	-	-	-	-
Charges for services.....	43,456	437,154	16,503	1,518,329
Licenses and permits.....	312,291	-	-	-
Fines and forfeitures.....	18,174	-	-	-
Intergovernmental.....	2,000	2,203,937	-	-
Special assessments.....	-	-	-	-
Interest.....	-	-	-	-
Donations.....	5,188	-	-	-
Other.....	215	1,959	-	691
Total revenues.....	<u>381,324</u>	<u>2,643,050</u>	<u>16,503</u>	<u>1,519,020</u>
EXPENDITURES				
Current:				
General government:				
Legislative and executive	-	-	-	1,007,016
Judicial	-	-	13,217	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health	276,702	-	-	-
Human services	-	2,692,042	-	-
Urban redevelopment and housing	-	-	-	-
Intergovernmental.....	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures.....	<u>276,702</u>	<u>2,692,042</u>	<u>13,217</u>	<u>1,007,016</u>
Excess of revenues over (under) expenditures	<u>104,622</u>	<u>(48,992)</u>	<u>3,286</u>	<u>512,004</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets.....	-	-	-	-
Transfers in.....	-	231,436	-	-
Transfers out.....	-	-	-	-
Total other financing sources (uses).....	<u>-</u>	<u>231,436</u>	<u>-</u>	<u>-</u>
Net changes in fund balances.....	104,622	182,444	3,286	512,004
Fund balances (deficit) - beginning of year.....	405,952	280,506	120,552	2,660,347
Fund balances (deficits) - end of year.....	<u>\$ 510,574</u>	<u>\$ 462,950</u>	<u>\$ 123,838</u>	<u>\$ 3,172,351</u>

<u>Treasurer's Prepayment Fund</u>	<u>Road and Bridge Fund</u>	<u>Youth Services Fund</u>	<u>Enforcement and Education Fund</u>	<u>Ditch Maintenance Fund</u>	<u>Delinquent Real Estate Collection Fund</u>	<u>Commissary Fund</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	301,376	144,718
-	-	-	-	-	-	-
-	21,927	-	535	-	-	-
-	-	419,586	-	-	-	-
-	-	-	-	167,009	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	672	-	-	199	-
-	<u>21,927</u>	<u>420,258</u>	<u>535</u>	<u>167,009</u>	<u>301,575</u>	<u>144,718</u>
-	-	-	-	-	-	-
-	-	-	-	-	332,019	-
-	-	-	-	-	-	-
-	-	808,570	-	-	-	132,369
-	-	-	-	24,041	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	808,570	-	24,041	332,019	132,369
-	21,927	(388,312)	535	142,968	(30,444)	12,349
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	21,927	(388,312)	535	142,968	(30,444)	12,349
801	91,463	788,630	29,172	1,194,171	554,552	43,199
<u>\$ 801</u>	<u>\$ 113,390</u>	<u>\$ 400,318</u>	<u>\$ 29,707</u>	<u>\$ 1,337,139</u>	<u>\$ 524,108</u>	<u>\$ 55,548</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, 2009

	Children Services Fund	Indigent Guardianship Fund	Emergency Management and Homeland Security Fund	Emergency Planning Fund
REVENUES				
Property taxes.....	\$ -	\$ -	\$ -	\$ -
Lodging taxes.....	-	-	-	-
Charges for services.....	238,861	15,530	4,786	-
Licenses and permits.....	-	-	-	-
Fines and forfeitures.....	-	-	-	-
Intergovernmental.....	2,734,854	-	205,845	24,125
Special assessments.....	-	-	-	-
Interest.....	-	-	-	-
Donations.....	30,609	-	500	-
Other.....	23,861	-	1,560	-
Total revenues.....	<u>3,028,185</u>	<u>15,530</u>	<u>212,691</u>	<u>24,125</u>
EXPENDITURES				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	-	3,862	-	-
Public safety	-	-	310,630	32,388
Public works	-	-	-	-
Health	-	-	-	-
Human services	6,042,899	-	-	-
Urban redevelopment and housing	-	-	-	-
Intergovernmental.....	-	-	-	-
Debt service:				
Principal retirement	-	-	2,205	-
Interest and fiscal charges	-	-	661	-
Total expenditures.....	<u>6,042,899</u>	<u>3,862</u>	<u>313,496</u>	<u>32,388</u>
Excess of revenues over (under) expenditures	<u>(3,014,714)</u>	<u>11,668</u>	<u>(100,805)</u>	<u>(8,263)</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital asset.....	-	-	-	-
Transfers in.....	2,980,131	-	82,400	-
Transfers out.....	-	-	-	-
Total other financing sources (uses).....	<u>2,980,131</u>	<u>-</u>	<u>82,400</u>	<u>-</u>
Net changes in fund balances.....	(34,583)	11,668	(18,405)	(8,263)
Fund balances (deficit) - beginning of year.....	53,491	13,656	116,636	20,305
Fund balances (deficits) - end of year.....	<u>\$ 18,908</u>	<u>\$ 25,324</u>	<u>\$ 98,231</u>	<u>\$ 12,042</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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	779,587	89,404	17,217	-
31,222	-	-	-	-	-	-
-	-	65,099	-	-	-	232
-	546	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	2,409	-	-	-
<u>31,222</u>	<u>546</u>	<u>65,099</u>	<u>781,996</u>	<u>89,404</u>	<u>17,217</u>	<u>232</u>
-	-	-	-	115,631	-	-
-	-	10,315	1,005,331	-	8,099	-
-	-	-	-	-	-	-
30,963	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	5,522	-	-
-	-	-	-	2,047	-	-
<u>30,963</u>	<u>-</u>	<u>10,315</u>	<u>1,005,331</u>	<u>123,200</u>	<u>8,099</u>	<u>-</u>
<u>259</u>	<u>546</u>	<u>54,784</u>	<u>(223,335)</u>	<u>(33,796)</u>	<u>9,118</u>	<u>232</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	(20,000)	-	-	-
-	-	-	(20,000)	-	-	-
<u>259</u>	<u>546</u>	<u>54,784</u>	<u>(243,335)</u>	<u>(33,796)</u>	<u>9,118</u>	<u>232</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>
<u>\$ 2,607</u>	<u>\$ 5,213</u>	<u>\$ 323,958</u>	<u>\$ 635,141</u>	<u>\$ 159,557</u>	<u>\$ 68,272</u>	<u>\$ 2,697</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, 2009

	Environmental Affairs Grant Fund	Adult Com- munity Based Corrections Fund	Bridges, Culverts, and County Road Levy Fund	County Proba- tion Services Community Based Cor- rections Fund
REVENUES				
Property taxes.....	\$ -	\$ -	\$ 1,184,090	\$ -
Lodging taxes.....	-	-	-	-
Charges for services.....	-	-	-	98,827
Licenses and permits.....	-	-	-	-
Fines and forfeitures.....	-	-	-	-
Intergovernmental.....	-	203,909	233,934	-
Special assessments.....	-	-	-	-
Interest.....	-	-	-	-
Donations.....	-	-	-	600
Other.....	-	176	-	164
Total revenues.....	<u>-</u>	<u>204,085</u>	<u>1,418,024</u>	<u>99,591</u>
EXPENDITURES				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	-	-	-	-
Public safety	-	215,908	-	118,310
Public works	-	-	1,200,028	-
Health	-	-	-	-
Human services	-	-	-	-
Urban redevelopment and housing	-	-	-	-
Intergovernmental.....	-	-	-	-
Debt service:				
Principal retirement	-	-	-	2,894
Interest and fiscal charges	-	-	-	747
Total expenditures.....	<u>-</u>	<u>215,908</u>	<u>1,200,028</u>	<u>121,951</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>(11,823)</u>	<u>217,996</u>	<u>(22,360)</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets.....	-	-	-	-
Transfers in.....	-	-	-	-
Transfers out.....	-	-	(311,110)	-
Total other financing sources (uses).....	<u>-</u>	<u>-</u>	<u>(311,110)</u>	<u>-</u>
Net changes in fund balances.....	-	(11,823)	(93,114)	(22,360)
Fund balances (deficit) - beginning of year.....	16,703	36,647	833,330	188,909
Fund balances (deficits) - end of year.....	<u>\$ 16,703</u>	<u>\$ 24,824</u>	<u>\$ 740,216</u>	<u>\$ 166,549</u>

(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 Grant Fund</u>	<u>Community Education Fund</u>	<u>Victims of Crime Fund</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	380,759	3,755	875	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
389,751	-	-	-	399,045	-	114,789
-	-	-	-	-	-	-
-	-	-	31,512	16,041	-	-
-	-	350	-	-	1,650	-
62	-	2,706	75,000	1	-	131
<u>389,813</u>	<u>-</u>	<u>383,815</u>	<u>110,267</u>	<u>415,962</u>	<u>1,650</u>	<u>114,920</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	672,130	-	-	2,607	146,343
-	-	-	-	-	-	-
404,918	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	45,331	54,584	-	-
-	-	-	-	353,036	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>404,918</u>	<u>-</u>	<u>672,130</u>	<u>45,331</u>	<u>407,620</u>	<u>2,607</u>	<u>146,343</u>
<u>(15,105)</u>	<u>-</u>	<u>(288,315)</u>	<u>64,936</u>	<u>8,342</u>	<u>(957)</u>	<u>(31,423)</u>
-	-	500	-	-	-	-
-	-	-	-	-	-	50,726
-	-	-	-	-	-	-
-	-	500	-	-	-	50,726
<u>(15,105)</u>	<u>-</u>	<u>(287,815)</u>	<u>64,936</u>	<u>8,342</u>	<u>(957)</u>	<u>19,303</u>
<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>
<u>\$ (289)</u>	<u>\$ 9,942</u>	<u>\$ 712,141</u>	<u>\$ 759,754</u>	<u>\$ 375,426</u>	<u>\$ 6,495</u>	<u>\$ 117,784</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, 2009

	Drug Court Program Fund	Courts Special Projects Fund	Reese- Peters Home Fund	Local Law Enforcement Grant Fund
REVENUES				
Property taxes.....	\$ -	\$ -	\$ -	\$ -
Lodging taxes.....	-	-	146,067	-
Charges for services.....	100,063	84,855	-	-
Licenses and permits.....	-	-	-	-
Fines and forfeitures.....	-	-	-	-
Intergovernmental.....	-	-	-	-
Special assessments.....	-	-	-	-
Interest.....	-	-	-	-
Donations.....	-	-	-	-
Other.....	215	41	-	-
Total revenues.....	<u>100,278</u>	<u>84,896</u>	<u>146,067</u>	<u>-</u>
EXPENDITURES				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	122,689	64,804	-	-
Public safety	-	-	-	-
Public works	-	-	146,067	-
Health	-	-	-	-
Human services	-	-	-	-
Urban redevelopment and housing	-	-	-	-
Intergovernmental.....	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures.....	<u>122,689</u>	<u>64,804</u>	<u>146,067</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(22,411)</u>	<u>20,092</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets.....	-	-	-	-
Transfers in.....	-	-	-	-
Transfers out.....	-	-	-	-
Total other financing sources (uses).....	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances.....	(22,411)	20,092	-	-
Fund balances (deficit) - beginning of year.....	209,510	241,370	-	7,679
Fund balances (deficits) - end of year.....	<u>\$ 187,099</u>	<u>\$ 261,462</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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	172,040	-	-	-	-
-	-	-	-	-	-	94,887
-	-	-	248,760	49,738	-	-
-	-	-	-	-	-	-
-	-	-	170	-	1,241	-
-	-	-	-	-	-	-
-	-	28	-	-	-	9
-	-	172,068	248,930	49,738	1,241	94,896
-	-	-	-	-	-	-
-	-	79,858	-	-	-	-
-	10,415	-	-	-	34,755	64,347
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	248,756	-	-	-
-	-	-	-	44,396	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	10,415	79,858	248,756	44,396	34,755	64,347
-	(10,415)	92,210	174	5,342	(33,514)	30,549
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	(10,415)	92,210	174	5,342	(33,514)	30,549
7,456	13,395	703,959	8,241	(5,342)	97,576	83,780
\$ 7,456	\$ 2,980	\$ 796,169	\$ 8,415	\$ -	\$ 64,062	\$ 114,329

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2009

	Workforce Investment Act Fund	Older Adult Services Levy Fund	Federal Emergency Management Agency Fund	Title IV-E Fund
REVENUES				
Property taxes.....	\$ -	\$ 1,190,507	\$ -	\$ -
Lodging taxes.....	-	-	-	-
Charges for services.....	-	-	-	3,243
Licenses and permits.....	-	-	-	-
Fines and forfeitures.....	-	-	-	-
Intergovernmental.....	1,558,763	228,132	1,875	1,056,691
Special assessments.....	-	-	-	-
Interest.....	-	-	-	-
Donations.....	-	-	-	-
Other.....	-	-	-	189
Total revenues.....	<u>1,558,763</u>	<u>1,418,639</u>	<u>1,875</u>	<u>1,060,123</u>
EXPENDITURES				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	-	-	-	405,766
Public safety	-	-	2,955	-
Public works	-	-	-	-
Health	-	-	-	-
Human services	1,379,100	1,121,757	-	-
Urban redevelopment and housing	-	-	-	-
Intergovernmental.....	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures.....	<u>1,379,100</u>	<u>1,121,757</u>	<u>2,955</u>	<u>405,766</u>
Excess of revenues over (under) expenditures	<u>179,663</u>	<u>296,882</u>	<u>(1,080)</u>	<u>654,357</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets.....	-	-	-	-
Transfers in.....	-	-	-	-
Transfers out.....	-	-	-	(130,000)
Total other financing sources (uses).....	<u>-</u>	<u>-</u>	<u>-</u>	<u>(130,000)</u>
Net changes in fund balances.....	179,663	296,882	(1,080)	524,357
Fund balances (deficit) - beginning of year.....	<u>(190,259)</u>	<u>885,737</u>	<u>1,264</u>	<u>1,183,150</u>
Fund balances (deficits) - end of year.....	<u>\$ (10,596)</u>	<u>\$ 1,182,619</u>	<u>\$ 184</u>	<u>\$ 1,707,507</u>

(Continued)

<u>Title II</u> <u>Fund</u>	<u>Wireless</u> <u>9-1-1</u> <u>Fund</u>	<u>Sheriff</u> <u>Continuing</u> <u>Professional</u> <u>Training</u> <u>Fund</u>	<u>Voter</u> <u>Education/</u> <u>Pollworker</u> <u>Training</u> <u>Fund</u>	<u>Neighborhood</u> <u>Stabilization</u> <u>Fund</u>	<u>Child/Adult</u> <u>Protective</u> <u>Services</u> <u>Totals</u>	<u>Law</u> <u>Library</u> <u>Resources</u> <u>Totals</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,822	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	77
-	-	-	-	-	-	-
-	-	-	-	-	-	-
65,000	138,750	1,866	23,650	53,821	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	3,249
<u>65,000</u>	<u>138,750</u>	<u>1,866</u>	<u>23,650</u>	<u>53,821</u>	<u>12,822</u>	<u>3,326</u>
-	-	-	-	-	-	-
167,532	-	-	-	-	-	8,246
-	15,587	6,759	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	10,250	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>167,532</u>	<u>15,587</u>	<u>6,759</u>	<u>-</u>	<u>10,250</u>	<u>-</u>	<u>8,246</u>
<u>(102,532)</u>	<u>123,163</u>	<u>(4,893)</u>	<u>23,650</u>	<u>43,571</u>	<u>12,822</u>	<u>(4,920)</u>
-	-	-	-	-	-	-
130,000	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>130,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
27,468	123,163	(4,893)	23,650	43,571	12,822	(4,920)
22	321,310	13,131	-	-	-	-
<u>\$ 27,490</u>	<u>\$ 444,473</u>	<u>\$ 8,238</u>	<u>\$ 23,650</u>	<u>\$ 43,571</u>	<u>\$ 12,822</u>	<u>\$ (4,920)</u>

(continued)

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2009

	Ohio Children's Trust Fund	Totals
REVENUES		
Property taxes.....	\$ -	\$ 2,387,419
Lodging taxes.....	-	146,067
Charges for services.....	-	4,451,415
Licenses and permits.....	-	438,400
Fines and forfeitures.....	-	105,967
Intergovernmental.....	41,472	10,400,293
Special assessments.....	-	167,555
Interest.....	-	48,964
Donations.....	-	38,897
Other.....	-	113,537
Total revenues.....	<u>41,472</u>	<u>18,298,514</u>
EXPENDITURES		
Current:		
General government:		
Legislative and executive	-	1,454,666
Judicial	-	1,889,719
Public safety	-	2,574,073
Public works	-	1,370,136
Health	-	712,583
Human services	41,472	11,277,270
Urban redevelopment and housing	-	358,921
Intergovernmental.....	-	397,432
Debt service:		
Principal retirement	-	10,621
Interest and fiscal charges	-	3,455
Total expenditures.....	<u>41,472</u>	<u>20,048,876</u>
Excess of revenues over (under) expenditures	-	(1,750,362)
OTHER FINANCING SOURCES (USES)		
Sale of capital assets.....	-	500
Transfers in.....	-	3,474,693
Transfers out.....	-	(461,110)
Total other financing sources (uses).....	<u>-</u>	<u>3,014,083</u>
Net changes in fund balances.....	-	1,263,721
Fund balances (deficit) - beginning of year.....	20,736	14,653,923
Fund balances (deficits) - end of year.....	<u>\$ 20,736</u>	<u>\$ 15,917,644</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, 2009

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for services.....	\$ 47,500	\$ 43,539	\$ (3,961)
Licenses and permits.....	265,412	329,943	64,531
Fines and forfeitures.....	18,000	18,174	174
Intergovernmental.....	-	2,000	2,000
Donations.....	1,000	5,188	4,188
Other.....	-	215	215
Total revenues.....	<u>331,912</u>	<u>399,059</u>	<u>67,147</u>
EXPENDITURES			
Current:			
Health:			
Dog and kennel:			
Personal services	177,886	157,915	19,971
Fringe benefits	80,576	77,853	2,723
Materials and supplies	35,718	21,354	14,364
Contractual services	<u>34,845</u>	<u>32,201</u>	<u>2,644</u>
Total expenditures.....	<u>329,025</u>	<u>289,323</u>	<u>39,702</u>
Net change in fund balance.....	2,887	109,736	106,849
Fund balance - beginning of year	402,913	402,913	-
Prior year encumbrances appropriated.....	<u>8,380</u>	<u>8,380</u>	<u>-</u>
Fund balance - end of year	<u>\$ 414,180</u>	<u>\$ 521,029</u>	<u>\$ 106,849</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, 2009

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for services.....	\$ 405,000	\$ 432,144	\$ 27,144
Intergovernmental.....	2,108,000	2,108,736	736
Other.....	1,900	1,959	59
Total revenues.....	<u>2,514,900</u>	<u>2,542,839</u>	<u>27,939</u>
EXPENDITURES			
Current:			
Human services:			
Child support enforcement agency:			
Personal services	1,431,000	1,400,666	30,334
Fringe benefits	669,100	654,232	14,868
Materials and supplies	15,000	4,552	10,448
Contractual services	946,430	891,182	55,248
Total expenditures.....	<u>3,061,530</u>	<u>2,950,632</u>	<u>110,898</u>
Excess of revenues under expenditures.....	(546,630)	(407,793)	138,837
OTHER FINANCING SOURCES			
Operating transfers in.....	231,100	231,436	336
Net change in fund balance.....	(315,530)	(176,357)	139,173
Fund balance - beginning of year	357,191	357,191	-
Prior year encumbrances appropriated.....	74,120	74,120	-
Fund balance - end of year	<u>\$ 115,781</u>	<u>\$ 254,954</u>	<u>\$ 139,173</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, 2009

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for services.....	\$ 15,500	\$ 16,298	\$ 798
EXPENDITURES			
Current:			
General government - judicial:			
Computerized legal research:			
Materials and supplies	1,000	-	1,000
Contractual services	4,500	806	3,694
Capital outlay	21,822	12,612	9,210
Total expenditures.....	27,322	13,418	13,904
Net change in fund balance.....	(11,822)	2,880	14,702
Fund balance - beginning of year	114,527	114,527	-
Prior year encumbrances appropriated	3,333	3,333	-
Fund balance - end of year	<u>\$ 106,038</u>	<u>\$ 120,740</u>	<u>\$ 14,702</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2009

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for services.....	\$ 1,200,000	\$ 1,518,329	\$ 318,329
Other.....	-	691	691
Total revenues.....	<u>1,200,000</u>	<u>1,519,020</u>	<u>319,020</u>
EXPENDITURES			
Current:			
General government - legislative and executive:			
Real estate assessment:			
Personal services	577,595	554,877	22,718
Fringe benefits	266,961	259,443	7,518
Materials and supplies	27,824	6,052	21,772
Contractual services	431,438	228,449	202,989
Capital outlay	66,066	51,281	14,785
Total expenditures.....	<u>1,369,884</u>	<u>1,100,102</u>	<u>269,782</u>
Net change in fund balance.....	(169,884)	418,918	588,802
Fund balance - beginning of year	2,608,491	2,608,491	-
Prior year encumbrances appropriated.....	107,964	107,964	-
Fund balance - end of year	<u>\$ 2,546,571</u>	<u>\$ 3,135,373</u>	<u>\$ 588,802</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, 2009

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Fines and forfeitures.....	\$ 12,000	\$ 21,314	\$ 9,314
EXPENDITURES			
Current:			
Public works:			
Road and bridge:			
Personal services	42,560	-	42,560
Fringe benefits	21,069	-	21,069
Total expenditures.....	63,629	-	63,629
Net change in fund balance.....	(51,629)	21,314	72,943
Fund balance - beginning of year	90,528	90,528	-
Fund balance - end of year	<u>\$ 38,899</u>	<u>\$ 111,842</u>	<u>\$ 72,943</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, 2009

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 427,548	\$ 427,548	\$ -
Other.....	-	672	672
Total revenues.....	<u>427,548</u>	<u>428,220</u>	<u>672</u>
EXPENDITURES			
Current:			
Public safety:			
Youth services:			
Personal services	733,639	572,731	160,908
Fringe benefits	374,740	240,319	134,421
Contractual services	20,000	10,000	10,000
Total expenditures.....	<u>1,128,379</u>	<u>823,050</u>	<u>305,329</u>
Net change in fund balance.....	(700,831)	(394,830)	306,001
Fund balance - beginning of year	<u>720,458</u>	<u>720,458</u>	<u>-</u>
Fund balance - end of year	<u>\$ 19,627</u>	<u>\$ 325,628</u>	<u>\$ 306,001</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, 2009

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Fines and forfeitures.....	\$ 1,000	\$ 570	\$ (430)
EXPENDITURES			
Total expenditures.....	-	-	-
Net change in fund balance.....	1,000	570	(430)
Fund balance - beginning of year	29,137	29,137	-
Fund balance - end of year.....	<u>\$ 30,137</u>	<u>\$ 29,707</u>	<u>\$ (430)</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, 2009

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Special assessments.....	\$ 12,112	\$ 167,009	\$ 154,897
EXPENDITURES			
Current:			
Public works:			
Ditch maintenance:			
Contractual services	48,414	24,041	24,373
Excess of revenues over (under) expenditures.....	(36,302)	142,968	179,270
OTHER FINANCING SOURCES			
Advances in.....	-	12,023	12,023
Net change in fund balance.....	(36,302)	154,991	191,293
Fund balance - beginning of year	1,193,001	1,193,001	-
Prior year encumbrances appropriated.....	1,170	1,170	-
Fund balance - end of year	<u>\$ 1,157,869</u>	<u>\$ 1,349,162</u>	<u>\$ 191,293</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, 2009

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for services.....	\$ 156,000	\$ 301,376	\$ 145,376
Other.....	-	199	199
Total revenues.....	<u>156,000</u>	<u>301,575</u>	<u>145,575</u>
EXPENDITURES			
Current:			
General government - legislative and executive:			
Delinquent real estate collection:			
Personal services	187,554	148,600	38,954
Fringe benefits	112,896	96,941	15,955
Materials and supplies	6,158	5,715	443
Contractual services	70,445	48,661	21,784
Capital outlay	43,200	42,491	709
Total expenditures.....	<u>420,253</u>	<u>342,408</u>	<u>77,845</u>
Net change in fund balance.....	(264,253)	(40,833)	223,420
Fund balance - beginning of year	556,867	556,867	-
Prior year encumbrances appropriated.....	10,316	10,316	-
Fund balance - end of year	<u>\$ 302,930</u>	<u>\$ 526,350</u>	<u>\$ 223,420</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, 2009

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for services.....	\$ 110,000	\$ 146,096	\$ 36,096
EXPENDITURES			
Current:			
Public safety:			
Commissary:			
Personal services	2,474	2,007	467
Fringe benefits	1,131	1,126	5
Materials and supplies	158,897	158,897	-
Contractual services	1,030	-	1,030
Capital outlay	2,821	2,821	-
Total expenditures.....	<u>166,353</u>	<u>164,851</u>	<u>1,502</u>
Net change in fund balance.....	(56,353)	(18,755)	37,598
Fund balance - beginning of year	29,792	29,792	-
Prior year encumbrances appropriated.....	<u>27,738</u>	<u>27,738</u>	<u>-</u>
Fund balance - end of year	<u><u>\$ 1,177</u></u>	<u><u>\$ 38,775</u></u>	<u><u>\$ 37,598</u></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, 2009

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for services	\$ 574,501	\$ 215,402	\$ (359,099)
Intergovernmental	2,313,308	2,734,162	420,854
Donations	67,683	31,432	(36,251)
Other	147,965	56,068	(91,897)
Total revenues	<u>3,103,457</u>	<u>3,037,064</u>	<u>(66,393)</u>
EXPENDITURES			
Current:			
Human services:			
Children services:			
Contractual services	5,790,000	5,747,828	42,172
Excess of revenues under expenditures	(2,686,543)	(2,710,764)	(24,221)
OTHER FINANCING SOURCES			
Operating transfers in	2,583,632	2,980,131	396,499
Net change in fund balance	(102,911)	269,367	372,278
Fund balance - beginning of year	107,490	107,490	-
Prior year encumbrances appropriated	250	250	-
Fund balance - end of year	<u>\$ 4,829</u>	<u>\$ 377,107</u>	<u>\$ 372,278</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, 2009

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for services.....	\$ 15,000	\$ 15,470	\$ 470
EXPENDITURES			
Current:			
General government - judicial:			
Indigent guardianship:			
Contractual services	15,144	4,006	11,138
Net change in fund balance.....	(144)	11,464	11,608
Fund balance - beginning of year	11,910	11,910	-
Prior year encumbrances appropriated	700	700	-
Fund balance - end of year	<u>\$ 12,466</u>	<u>\$ 24,074</u>	<u>\$ 11,608</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, 2009

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charge for Services.....	\$ 6,575	\$ 4,786	\$ (1,789)
Intergovernmental.....	182,610	173,378	(9,232)
Donations.....	-	500	500
Other.....	1,425	1,560	135
Total revenues.....	<u>190,610</u>	<u>180,224</u>	<u>(10,386)</u>
EXPENDITURES			
Current:			
Public safety:			
Emergency management and homeland security:			
Personal services	104,860	104,860	-
Fringe benefits	44,083	43,956	127
Materials and supplies	12,500	9,285	3,215
Contractual services	99,241	56,613	42,628
Capital outlay	109,872	108,434	1,438
Total expenditures.....	<u>370,556</u>	<u>323,148</u>	<u>47,408</u>
Excess of revenues under expenditures.....	<u>(179,946)</u>	<u>(142,924)</u>	<u>37,022</u>
OTHER FINANCING SOURCES (USES)			
Advances in	-	225,236	225,236
Advances out	-	(149,023)	(149,023)
Operating transfers in.....	85,000	82,400	(2,600)
Total other financing sources (uses).....	<u>85,000</u>	<u>158,613</u>	<u>73,613</u>
Net change in fund balance.....	(94,946)	15,689	110,635
Fund balance - beginning of year	139,334	139,334	-
Prior year encumbrances appropriated.....	805	805	-
Fund balance - end of year	<u>\$ 45,193</u>	<u>\$ 155,828</u>	<u>\$ 110,635</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, 2009

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental.....	\$ 25,990	\$ 21,982	\$ (4,008)
EXPENDITURES			
Current:			
Public safety:			
Emergency planning:			
Materials and supplies	700	700	-
Contractual services	25,100	23,363	1,737
Capital outlay	8,326	8,325	1
Total expenditures.....	<u>34,126</u>	<u>32,388</u>	<u>1,738</u>
Net change in fund balance.....	(8,136)	(10,406)	(2,270)
Fund balance - beginning of year	19,787	19,787	-
Fund balance - end of year	<u>\$ 11,651</u>	<u>\$ 9,381</u>	<u>\$ (2,270)</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, 2009

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Licenses and permits.....	\$ 30,963	\$ 30,963	\$ -
EXPENDITURES			
Current:			
Health:			
Marriage license:			
Contractual services	<u>30,963</u>	<u>30,963</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>

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, 2009

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Special assessments.....	\$ -	\$ 546	\$ 546
Fund balance - beginning of year	<u>4,667</u>	<u>4,667</u>	<u>-</u>
Fund balance - end of year	<u>\$ 4,667</u>	<u>\$ 5,213</u>	<u>\$ 546</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, 2009

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fines and forfeitures.....	\$ 54,000	\$ 63,963	\$ 9,963
EXPENDITURES			
Current:			
General government - judicial:			
Computer:			
Materials and supplies	1,000	828	172
Contractual services	35,000	4,991	30,009
Capital outlay	18,075	16,574	1,501
Total expenditures.....	54,075	22,393	31,682
Net change in fund balance.....	(75)	41,570	41,645
Fund balance - beginning of year	247,539	247,539	-
Prior year encumbrances appropriated.....	13,360	13,360	-
Fund balance - end of year	\$ 260,824	\$ 302,469	\$ 41,645

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, 2009

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for services.....	\$ 640,000	\$ 747,476	\$ 107,476
Other.....	-	2,409	2,409
Total revenues.....	<u>640,000</u>	<u>749,885</u>	<u>109,885</u>
EXPENDITURES			
Current:			
General government - judicial:			
Certificate of title administration:			
Personal services	672,707	671,018	1,689
Fringe benefits	313,037	309,798	3,239
Materials and supplies	35,609	23,264	12,345
Contractual services	35,796	22,018	13,778
Capital outlay	5,500	4,952	548
Total expenditures.....	<u>1,062,649</u>	<u>1,031,050</u>	<u>31,599</u>
Excess of revenues under expenditures.....	(422,649)	(281,165)	141,484
OTHER FINANCING USES			
Operating transfers out.....	(454,475)	(20,000)	434,475
Net change in fund balance.....	(877,124)	(301,165)	575,959
Fund balance - beginning of year	899,045	899,045	-
Prior year encumbrances appropriated.....	9,038	9,038	-
Fund balance - end of year	<u>\$ 30,959</u>	<u>\$ 606,918</u>	<u>\$ 575,959</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, 2009

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for services	\$ 100,000	\$ 88,276	\$ (11,724)
EXPENDITURES			
Current:			
General government - legislative and executive:			
County recorder equipment:			
Contractual services	191,199	122,908	68,291
Capital outlay	21,327	12,659	8,668
Total expenditures	212,526	135,567	76,959
Net change in fund balance	(112,526)	(47,291)	65,235
Fund balance - beginning of year	182,138	182,138	-
Prior year encumbrances appropriated	16,327	16,327	-
Fund balance - end of year	\$ 85,939	\$ 151,174	\$ 65,235

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, 2009

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for services.....	\$ 16,000	\$ 18,277	\$ 2,277
EXPENDITURES			
Current:			
General government - judicial:			
Parent education:			
Materials and supplies	2,000	-	2,000
Contractual services	13,675	8,774	4,901
Capital outlay	1,000	-	1,000
Total expenditures.....	<u>16,675</u>	<u>8,774</u>	<u>7,901</u>
Net change in fund balance.....	(675)	9,503	10,178
Fund balance - beginning of year	55,526	55,526	-
Prior year encumbrances appropriated.....	675	675	-
Fund balance - end of year	<u>\$ 55,526</u>	<u>\$ 65,704</u>	<u>\$ 10,178</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, 2009

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Fines and forfeitures.....	\$ -	\$ 232	\$ 232
EXPENDITURES			
Current:			
General government - judicial:			
Indigent children drivers:			
Other	-	-	-
Net change in fund balance.....	-	232	232
Fund balance - beginning of year	2,465	2,465	-
Fund balance - end of year	<u>\$ 2,465</u>	<u>\$ 2,697</u>	<u>\$ 232</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, 2009

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 203,909	\$ 203,909	\$ -
Other.....	-	176	176
Total revenues.....	<u>203,909</u>	<u>204,085</u>	<u>176</u>
EXPENDITURES			
Current:			
Public safety:			
Adult community based corrections:			
Personal services	116,446	116,433	13
Fringe benefits	48,966	48,966	-
Contractual services	45,704	45,704	-
Total expenditures.....	<u>211,116</u>	<u>211,103</u>	<u>13</u>
Excess of revenues under expenditures	<u>(7,207)</u>	<u>(7,018)</u>	<u>189</u>
OTHER FINANCING SOURCES (USES)			
Advances in	-	94,477	94,477
Advances out	-	(94,477)	(94,477)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(7,207)</u>	<u>(7,018)</u>	<u>189</u>
Fund balance - beginning of year	5,946	5,946	-
Prior year encumbrances appropriated	<u>2,704</u>	<u>2,704</u>	<u>-</u>
Fund balance - end of year	<u>\$ 1,443</u>	<u>\$ 1,632</u>	<u>\$ 189</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, 2009

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Property and other taxes.....	\$ 1,115,000	\$ 1,190,475	\$ 75,475
Intergovernmental.....	217,800	233,934	16,134
Total revenues.....	<u>1,332,800</u>	<u>1,424,409</u>	<u>91,609</u>
EXPENDITURES			
Current:			
Public works:			
Bridges, culverts, and county road levy:			
Contractual services	424,693	102,707	321,986
Capital outlay	1,251,382	1,215,374	36,008
Total expenditures.....	<u>1,676,075</u>	<u>1,318,081</u>	<u>357,994</u>
Excess of revenues over (under) expenditures.....	(343,275)	106,328	449,603
OTHER FINANCING USES			
Operating transfers out.....	(311,110)	(311,110)	-
Net change in fund balance.....	(654,385)	(204,782)	449,603
Fund balance - beginning of year	603,932	603,932	-
Prior year encumbrances appropriated.....	247,588	247,588	-
Fund balance - end of year	<u>\$ 197,135</u>	<u>\$ 646,738</u>	<u>\$ 449,603</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, 2009

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for services.....	\$ 95,000	\$ 98,071	\$ 3,071
Donations.....	-	600	600
Other.....	-	164	164
Total revenues.....	<u>95,000</u>	<u>98,835</u>	<u>3,835</u>
EXPENDITURES			
Current:			
Public safety:			
County probation services community based corrections:			
Personal services	47,849	45,024	2,825
Fringe benefits	28,198	25,726	2,472
Materials and supplies	11,993	11,518	475
Contractual services	47,539	39,198	8,341
Capital outlay	13,615	6,611	7,004
Total expenditures.....	<u>149,194</u>	<u>128,077</u>	<u>21,117</u>
Net change in fund balance.....	(54,194)	(29,242)	24,952
Fund balance - beginning of year	158,681	158,681	-
Prior year encumbrances appropriated.....	12,276	12,276	-
Fund balance - end of year	<u>\$ 116,763</u>	<u>\$ 141,715</u>	<u>\$ 24,952</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, 2009

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental	\$ 371,671	\$ 371,490	\$ (181)
Other	60	62	2
Total revenues	<u>371,731</u>	<u>371,552</u>	<u>(179)</u>
EXPENDITURES			
Current:			
Health:			
Litter enforcement:			
Personal services	40,077	40,077	-
Fringe benefits	21,397	20,700	697
Contractual services	471,315	470,935	380
Capital outlay	14,750	14,750	-
Other	8,548	8,548	-
Total expenditures	<u>556,087</u>	<u>555,010</u>	<u>1,077</u>
Excess of revenues under expenditures	<u>(184,356)</u>	<u>(183,458)</u>	<u>898</u>
OTHER FINANCING SOURCES (USES)			
Advances in	-	1,312	1,312
Advances out	-	(1,312)	(1,312)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(184,356)	(183,458)	898
Fund balance - beginning of year	185,435	185,435	-
Prior year encumbrances appropriated	1,002	1,002	-
Fund balance - end of year	<u>\$ 2,081</u>	<u>\$ 2,979</u>	<u>\$ 898</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, 2009

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for services.....	\$ 629,000	\$ 369,326	\$ (259,674)
Donations.....	500	350	(150)
Other.....	-	2,722	2,722
Total revenues.....	<u>629,500</u>	<u>372,398</u>	<u>(257,102)</u>
EXPENDITURES			
Current:			
Public safety:			
Crossroads center:			
Personal services	330,000	324,661	5,339
Fringe benefits	178,920	135,173	43,747
Materials and supplies	87,613	77,834	9,779
Contractual services	167,994	156,086	11,908
Capital outlay	55,000	39,871	15,129
Total expenditures.....	<u>819,527</u>	<u>733,625</u>	<u>85,902</u>
Excess of revenues under expenditures	(190,027)	(361,227)	(171,200)
OTHER FINANCING SOURCES			
Sale of capital assets	-	500	500
Net change in fund balance	(190,027)	(360,727)	(170,700)
Fund balance - beginning of year	1,037,594	1,037,594	-
Prior year encumbrances appropriated	14,866	14,866	-
Fund balance - end of year	<u>\$ 862,433</u>	<u>\$ 691,733</u>	<u>\$ (170,700)</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, 2009

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 1,000	\$ 3,737	\$ 2,737
Loans.....	90,000	99,276	9,276
Interest.....	31,800	32,120	320
Interest.....	75,000	75,000	-
Total revenues.....	<u>197,800</u>	<u>210,133</u>	<u>12,333</u>
EXPENDITURES			
Current:			
Urban redevelopment and housing:			
Economic development assistance grant:			
Personal services	5,175	4,189	986
Fringe benefits	1,598	831	767
Contractual services	324,550	321,028	3,522
Total expenditures.....	<u>331,323</u>	<u>326,048</u>	<u>5,275</u>
Net change in fund balance.....	(133,523)	(115,915)	17,608
Fund balance - beginning of year	156,683	156,683	-
Fund balance - end of year	<u>\$ 23,160</u>	<u>\$ 40,768</u>	<u>\$ 17,608</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, 2009

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 1,200	\$ 875	\$ (325)
Loans.....	55,200	49,215	(5,985)
Intergovernmental.....	390,504	283,008	(107,496)
Interest.....	19,000	14,237	(4,763)
Other.....	100	1	(99)
Total revenues.....	<u>466,004</u>	<u>347,336</u>	<u>(118,668)</u>
EXPENDITURES			
Current:			
Urban redevelopment and housing:			
Community development block grant:			
Personal services	7,083	2,629	4,454
Fringe benefits	1,094	511	583
Contractual services	206,083	199,422	6,661
Capital outlay	322,040	322,040	-
Total expenditures.....	<u>536,300</u>	<u>524,602</u>	<u>11,698</u>
Excess of revenues under expenditures.....	<u>(70,296)</u>	<u>(177,266)</u>	<u>(106,970)</u>
OTHER FINANCING SOURCES (USES)			
Advances in.....	-	57,629	57,629
Advances out.....	-	(57,307)	(57,307)
Total other financing sources (uses).....	<u>-</u>	<u>322</u>	<u>322</u>
Net change in fund balance.....	(70,296)	(176,944)	(106,648)
Fund balance - beginning of year	102,023	102,023	-
Prior year encumbrances appropriated.....	11,519	11,519	-
Fund balance (deficit) - end of year	<u>\$ 43,246</u>	<u>\$ (63,402)</u>	<u>\$ (106,648)</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, 2009

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Donations.....	\$ 1,000	\$ 1,650	\$ 650
EXPENDITURES			
Current:			
Public safety:			
Community education:			
Materials and supplies	2,185	1,185	1,000
Contractual services	2,200	1,688	512
Total expenditures.....	4,385	2,873	1,512
Net change in fund balance.....	(3,385)	(1,223)	2,162
Fund balance - beginning of year	6,267	6,267	-
Prior year encumbrances appropriated.....	1,185	1,185	-
Fund balance - end of year	<u>\$ 4,067</u>	<u>\$ 6,229</u>	<u>\$ 2,162</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, 2009

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 101,338	\$ 88,099	\$ (13,239)
Other.....	-	131	131
Total revenues.....	<u>101,338</u>	<u>88,230</u>	<u>(13,108)</u>
EXPENDITURES			
Current:			
Public safety:			
Victims of crime:			
Personal services	105,986	96,818	9,168
Fringe benefits	39,028	35,687	3,341
Contractual services	864	864	-
Capital outlay	15,000	15,000	-
Total expenditures.....	<u>160,878</u>	<u>148,369</u>	<u>12,509</u>
Excess of revenues under expenditures.....	<u>(59,540)</u>	<u>(60,139)</u>	<u>(599)</u>
OTHER FINANCING SOURCES (USES)			
Advances in.....	-	15,000	15,000
Advances out.....	-	(15,000)	(15,000)
Operating transfers in.....	58,217	50,726	(7,491)
Total other financing sources (uses).....	<u>58,217</u>	<u>50,726</u>	<u>(7,491)</u>
Net change in fund balance	(1,323)	(9,413)	(8,090)
Fund balance - beginning of year	91,401	91,401	-
Prior year encumbrances appropriated.....	864	864	-
Fund balance - end of year	<u>\$ 90,942</u>	<u>\$ 82,852</u>	<u>\$ (8,090)</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, 2009

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for services.....	\$ 104,000	\$ 100,567	\$ (3,433)
Other.....	-	215	215
Total revenues.....	<u>104,000</u>	<u>100,782</u>	<u>(3,218)</u>
EXPENDITURES			
Current:			
General government - judicial:			
Drug court program:			
Personal services	97,520	85,283	12,237
Fringe benefits	43,279	37,135	6,144
Materials and supplies	2,500	2,259	241
Contractual services	5,977	5,972	5
Total expenditures.....	<u>149,276</u>	<u>130,649</u>	<u>18,627</u>
Net change in fund balance.....	(45,276)	(29,867)	15,409
Fund balance - beginning of year	217,347	217,347	-
Prior year encumbrances appropriated.....	2,015	2,015	-
Fund balance - end of year	<u>\$ 174,086</u>	<u>\$ 189,495</u>	<u>\$ 15,409</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, 2009

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for services.....	\$ 80,000	\$ 81,750	\$ 1,750
Other.....	0	41	41
Total Revenues.....	<u>80,000</u>	<u>81,791</u>	<u>1,791</u>
EXPENDITURES			
Current:			
General governmental - judicial:			
Courts special projects:			
Personal services	30,994	30,994	-
Fringe benefits	18,420	17,703	717
Contractual services	30,939	21,328	9,611
Capital outlay	22,948	280	22,668
Total expenditures.....	<u>103,301</u>	<u>70,305</u>	<u>32,996</u>
Net change in fund balance.....	(23,301)	11,486	34,787
Fund balance - beginning of year	232,293	232,293	-
Prior year encumbrances appropriated	6,625	6,625	-
Fund balance - end of year	<u>\$ 215,617</u>	<u>\$ 250,404</u>	<u>\$ 34,787</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, 2009

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Lodging taxes.....	\$ 150,910	\$ 150,910	\$ -
EXPENDITURES			
Current:			
Public works:			
Reese-peters home:			
Other	150,910	150,910	-
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
SANCTION COSTS REIMBURSEMENTS FUND**

For the Year Ended December 31, 2009

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Total Revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
Public safety:			
Sanction costs reimbursements:			
Capital outlay	13,300	10,415	2,885
Net change in fund balance.....	(13,300)	(10,415)	2,885
Fund balance - beginning of year	13,395	13,395	-
Fund balance - end of year	<u>\$ 95</u>	<u>\$ 2,980</u>	<u>\$ 2,885</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, 2009

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for services.....	\$ 150,000	\$ 168,076	\$ 18,076
Other.....	-	28	28
Total revenues.....	<u>150,000</u>	<u>168,104</u>	<u>18,104</u>
EXPENDITURES			
Current:			
General government - judicial:			
Juvenile recovery:			
Personal services	25,000	20,547	4,453
Fringe benefits	4,281	3,709	572
Contractual services	85,647	64,260	21,387
Total expenditures.....	<u>114,928</u>	<u>88,516</u>	<u>26,412</u>
Excess of revenues over expenditures.....	35,072	79,588	44,516
OTHER FINANCING USES			
Operating transfers out.....	(50,000)	-	50,000
Net change in fund balance.....	(14,928)	79,588	94,516
Fund balance - beginning of year	695,484	695,484	-
Prior year encumbrances appropriated.....	790	790	-
Fund balance - end of year	<u>\$ 681,346</u>	<u>\$ 775,862</u>	<u>\$ 94,516</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, 2009

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 210,128	\$ 199,893	\$ (10,235)
Interest.....	-	140	140
Total revenues.....	210,128	200,033	(10,095)
EXPENDITURES			
Current:			
Urban redevelopment and housing:			
Home:			
Contractual services	210,124	210,124	-
Excess of revenues over (under) expenditures.....	4	(10,091)	(10,095)
OTHER FINANCING SOURCES (USES)			
Advances in	-	116,263	116,263
Advances out.....	-	(99,050)	(99,050)
Total other financing sources (uses).....	-	17,213	17,213
Net change in fund balance.....	4	7,122	7,118
Fund balance - beginning of year	8,208	8,208	-
Fund balance - end of year	<u>\$ 8,212</u>	<u>\$ 15,330</u>	<u>\$ 7,118</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, 2009

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental.....	\$ 58,200	\$ 49,738	\$ (8,462)
EXPENDITURES			
Current:			
Public safety:			
Major crimes unit grant:			
Contractual services	<u>58,200</u>	<u>49,738</u>	<u>8,462</u>
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, 2009

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Interest.....	\$ 3,200	\$ 1,223	\$ (1,977)
EXPENDITURES			
Current:			
General government - legislative and executive:			
Clean Ohio easement program :			
Contractual services	<u>96,567</u>	<u>93,367</u>	<u>3,200</u>
Net change in fund balance.....	(93,367)	(92,144)	1,223
Fund balance - beginning of year	3,755	3,755	-
Prior year encumbrances appropriated.....	<u>93,367</u>	<u>93,367</u>	<u>-</u>
Fund balance - end of year	<u>\$ 3,755</u>	<u>\$ 4,978</u>	<u>\$ 1,223</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, 2009

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Licenses and permits.....	\$ 45,000	\$ 94,872	\$ 49,872
Other.....	-	9	9
Total revenues.....	<u>45,000</u>	<u>94,881</u>	<u>49,881</u>
EXPENDITURES			
Current:			
Public safety:			
Concealed handgun license:			
Personal services	24,417	23,961	456
Fringe benefits	16,389	11,422	4,967
Contractual services	38,000	37,958	42
Total expenditures.....	<u>78,806</u>	<u>73,341</u>	<u>5,465</u>
Net change in fund balance.....	(33,806)	21,540	55,346
Fund balance - beginning of year	75,437	75,437	-
Prior year encumbrances appropriated.....	9,000	9,000	-
Fund balance - end of year	<u>\$ 50,631</u>	<u>\$ 105,977</u>	<u>\$ 55,346</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, 2009

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental.....	\$ 1,552,927	\$ 1,675,458	\$ 122,531
EXPENDITURES			
Current:			
Human services:			
Workforce investment act:			
Contractual services	<u>1,620,000</u>	<u>1,595,668</u>	<u>24,332</u>
Net change in fund balance.....	(67,073)	79,790	146,863
Fund balance - beginning of year	<u>94,917</u>	<u>94,917</u>	<u>-</u>
Fund balance - end of year	<u>\$ 27,844</u>	<u>\$ 174,707</u>	<u>\$ 146,863</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, 2009

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Property taxes.....	\$ 1,115,000	\$ 1,190,441	\$ 75,441
Intergovernmental.....	213,800	228,132	14,332
Total revenues.....	1,328,800	1,418,573	89,773
EXPENDITURES			
Current:			
Human services:			
Older adult services levy:			
Contractual services	1,334,115	1,291,949	42,166
Net change in fund balance.....	(5,315)	126,624	131,939
Fund balance - beginning of year	741,187	741,187	-
Prior year encumbrances appropriated.....	106,227	106,227	-
Fund balance - end of year	<u>\$ 842,099</u>	<u>\$ 974,038</u>	<u>\$ 131,939</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, 2009

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental.....	\$ 1,875	\$ 1,875	\$ -
EXPENDITURES			
Current:			
Public safety:			
Federal emergency management agency:			
Contractual services	3,139	2,955	184
Total expenditures.....	3,139	2,955	184
Net change in fund balance.....	(1,264)	(1,080)	184
Fund balance - beginning of year	1,264	1,264	-
Fund balance - end of year	<u>\$ -</u>	<u>\$ 184</u>	<u>\$ 184</u>

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, 2009

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 550,000	\$ 557,032	\$ 7,032
Other.....	-	189	189
Total revenues.....	<u>550,000</u>	<u>557,221</u>	<u>7,221</u>
EXPENDITURES			
Current:			
General government - judicial:			
Title IV-E:			
Personal services	220,000	123,076	96,924
Fringe benefits	94,010	78,271	15,739
Materials and supplies	11,500	6,002	5,498
Contractual services	217,621	155,588	62,033
Capital outlay	32,000	24,277	7,723
Total expenditures.....	<u>575,131</u>	<u>387,214</u>	<u>187,917</u>
Excess of revenues over (under) expenditures.....	(25,131)	170,007	195,138
OTHER FINANCING USES			
Operating transfers out.....	(130,000)	(130,000)	-
Net change in fund balance.....	(155,131)	40,007	195,138
Fund balance - beginning of year	1,133,302	1,133,302	-
Prior year encumbrances appropriated.....	42,839	42,839	-
Fund balance - end of year	<u>\$ 1,021,010</u>	<u>\$ 1,216,148</u>	<u>\$ 195,138</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, 2009

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 65,000	\$ 65,000	\$ -
EXPENDITURES			
Current:			
General government - judicial:			
Title II:			
Personal services	145,000	130,639	14,361
Fringe benefits	49,000	27,288	21,712
Total Expenditures.....	194,000	157,927	36,073
Excess of revenues under expenditures.....	(129,000)	(92,927)	36,073
OTHER FINANCING SOURCES			
Operating transfers in	130,000	130,000	-
Net change in fund balance.....	1,000	37,073	36,073
Fund balance - beginning of year	22	22	-
Fund balance - end of year	\$ 1,022	\$ 37,095	\$ 36,073

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, 2009

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 180,000	\$ 142,877	\$ (37,123)
EXPENDITURES			
Current:			
Public safety:			
Wireless 9-1-1:			
Materials and supplies	5,000	163	4,837
Contractual services	17,300	11,475	5,825
Capital Outlay	10,000	3,949	6,051
Total expenditures.....	32,300	15,587	16,713
Net change in fund balance.....	147,700	127,290	(20,410)
Fund balance - beginning of year	294,010	294,010	-
Fund balance - end of year	\$ 441,710	\$ 421,300	\$ (20,410)

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, 2009

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental.....	\$ 9,400	\$ 9,400	\$ -
EXPENDITURES			
Current:			
Public safety:			
Sheriff continuing professional training:			
Contractual services	3,000	1,720	1,280
Capital Outlay	6,400	6,355	45
Total expenditures.....	9,400	8,075	1,325
Net change in fund balance.....	-	1,325	1,325
Fund balance - beginning of year	3,731	3,731	-
Fund balance - end of year	<u>\$ 3,731</u>	<u>\$ 5,056</u>	<u>\$ 1,325</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2009

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental.....	\$ -	\$ 21,283	\$ 21,283
EXPENDITURES			
Total expenditures.....	-	-	-
Net change in fund balance.....	-	21,283	21,283
Fund balance - beginning of year	-	-	-
Fund balance - end of year	<u>\$ -</u>	<u>\$ 21,283</u>	<u>\$ 21,283</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2009

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental.....	\$ 10,250	\$ 10,250	\$ -
EXPENDITURES			
Current:			
Urban redevelopment and housing:			
Neighborhood stabilization :			
Contractual services	10,250	10,250	-
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
OHIO CHILDREN'S TRUST FUND**

For the Year Ended December 31, 2009

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental.....	\$ 41,472	\$ 41,472	\$ -
EXPENDITURES			
Current:			
Human services:			
Ohio children's trust :			
Contractual services	41,472	41,472	-
Net change in fund balance.....	-	-	-
Fund balance - beginning of year	-	-	-
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.
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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.
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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.
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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.
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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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Airport State Infrastructure Bank Fund	This fund accounts for the repayment of the State Infrastructure Bank long term loan. It was used to purchase 20.08 acres of land to be used for future expansion of the airport.
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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, 2009

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Property taxes.....	\$ 174,575	\$ 178,400	\$ 3,825
Rent.....	693,105	346,346	(346,759)
Other.....	-	1,168	1,168
Total revenues.....	<u>867,680</u>	<u>525,914</u>	<u>(341,766)</u>
EXPENDITURES			
Debt service:			
Principal retirement	2,565,000	2,560,000	5,000
Interest and fiscal charges	852,761	852,761	-
Total expenditures.....	<u>3,417,761</u>	<u>3,412,761</u>	<u>5,000</u>
Excess of revenues under expenditures.....	<u>(2,550,081)</u>	<u>(2,886,847)</u>	<u>(336,766)</u>
OTHER FINANCING SOURCES			
Proceeds of notes.....	1,529,852	1,390,000	(139,852)
Operating transfers in.....	1,089,093	1,386,293	297,200
Total other financing sources.....	<u>2,618,945</u>	<u>2,776,293</u>	<u>157,348</u>
Net change in fund balance.....	68,864	(110,554)	(179,418)
Fund balance - beginning of year.....	449,850	449,850	-
Fund balance - end of year.....	<u>\$ 518,714</u>	<u>\$ 339,296</u>	<u>\$ (179,418)</u>

Fairfield County, Ohio

**COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS**

December 31, 2009

	Special Assessment Buckeye Lake Sewer Fund	Special Assessment Sanitary Sewer Fund	Special Assessment 2000 High Service Area Fund
ASSETS			
Cash and cash equivalents.....	\$ 14,192	\$ 29,896	\$ 44,649
Accounts receivable.....	-	-	
Interfund receivable.....	-	179	260
Special assessments receivable.....	23,841	110,831	68,395
Accrued interest receivable.....	-	247	369
Total assets.....	<u>\$ 38,033</u>	<u>\$ 141,153</u>	<u>\$ 113,673</u>
LIABILITIES			
Deferred revenue.....	\$ 23,841	\$ 110,915	68,520
Total liabilities.....	<u>23,841</u>	<u>110,915</u>	<u>\$ 68,520</u>
FUND BALANCES			
Unreserved:			
Undesignated	<u>14,192</u>	<u>30,238</u>	<u>45,153</u>
Total fund balances.....	<u>14,192</u>	<u>30,238</u>	<u>45,153</u>
Total liabilities and fund balances.....	<u>\$ 38,033</u>	<u>\$ 141,153</u>	<u>\$ 113,673</u>

Special Assessment High Service Area and Little Walnut Water Fund	Special Assessment Liberty Township Sewer Fund	Airport State Infrastructure Bank Fund	Totals
\$ 16,533	\$ 64,741	\$ 21,478	\$ 191,489
-	-	1,452	1,452
246	324	-	1,009
285,709	1,133,856	-	1,622,632
137	535	-	1,288
<u>\$ 302,625</u>	<u>\$ 1,199,456</u>	<u>\$ 22,930</u>	<u>\$ 1,817,870</u>
\$ 285,756	\$ 1,134,038	\$ -	\$ 1,623,070
<u>285,756</u>	<u>1,134,038</u>	<u>-</u>	<u>1,623,070</u>
<u>16,869</u>	<u>65,418</u>	<u>22,930</u>	<u>194,800</u>
<u>16,869</u>	<u>65,418</u>	<u>22,930</u>	<u>194,800</u>
<u>\$ 302,625</u>	<u>\$ 1,199,456</u>	<u>\$ 22,930</u>	<u>\$ 1,817,870</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2009

	Special Assessment Buckeye Lake Sewer Fund	Special Assessment Sanitary Sewer Fund	Special Assessment 2000 High Service Area Fund
REVENUES			
Special assessments.....	\$ 160	\$ 58,052	\$ 60,016
Interest.....	-	1,119	21,809
Rent.....	-	-	-
Total revenues.....	<u>160</u>	<u>59,171</u>	<u>81,825</u>
EXPENDITURES			
Debt service:			
Principal retirement	-	50,000	75,000
Interest and fiscal charges	-	11,302	8,370
Total expenditures.....	<u>-</u>	<u>61,302</u>	<u>83,370</u>
Net changes in fund balances.....	160	(2,131)	(1,545)
Fund balance - beginning of year.....	<u>14,032</u>	<u>32,369</u>	<u>46,698</u>
Fund balance - end of year.....	<u>\$ 14,192</u>	<u>\$ 30,238</u>	<u>\$ 45,153</u>

Special Assessment High Service Area and Little Walnut Water Fund	Special Assessment Liberty Township Sewer Fund	Airport State Infrastructure Fund	Totals
\$ 100,057	\$ 79,539	\$ -	\$ 297,824
18,724	38,711	-	80,363
-	-	22,930	22,930
<u>118,781</u>	<u>118,250</u>	<u>22,930</u>	<u>401,117</u>
105,000	55,000	-	285,000
19,717	58,338	-	97,727
<u>124,717</u>	<u>113,338</u>	<u>-</u>	<u>382,727</u>
(5,936)	4,912	22,930	18,390
<u>22,805</u>	<u>60,506</u>	<u>-</u>	<u>176,410</u>
<u>\$ 16,869</u>	<u>\$ 65,418</u>	<u>\$ 22,930</u>	<u>\$ 194,800</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, 2009

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Special assessments.....	\$ -	\$ 160	\$ 160
EXPENDITURES			
Total expenditures.....	-	-	-
Net change in fund balance.....	-	160	160
Fund balance - beginning of year.....	14,032	14,032	-
Fund balance - end of year.....	<u>\$ 14,032</u>	<u>\$ 14,192</u>	<u>\$ 160</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, 2009

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Special assessments.....	\$ 61,906	\$ 58,052	\$ (3,854)
Interest.....	1,494	1,195	(299)
Total revenues.....	<u>63,400</u>	<u>59,247</u>	<u>(4,153)</u>
EXPENDITURES			
Debt service:			
Principal retirement	50,000	50,000	-
Interest and fiscal charges	12,468	11,302	1,166
Total expenditures.....	<u>62,468</u>	<u>61,302</u>	<u>1,166</u>
Net change in fund balance.....	932	(2,055)	(2,987)
Fund balance - beginning of year.....	31,951	31,951	-
Fund balance - end of year.....	<u>\$ 32,883</u>	<u>\$ 29,896</u>	<u>\$ (2,987)</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, 2009

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Special assessments.....	\$ 65,900	\$ 60,016	\$ (5,884)
Interest.....	21,300	21,723	423
Total revenues.....	<u>87,200</u>	<u>81,739</u>	<u>(5,461)</u>
EXPENDITURES			
Debt service:			
Principal retirement	75,000	75,000	-
Interest and fiscal charges	11,200	8,370	2,830
Total expenditures.....	<u>86,200</u>	<u>83,370</u>	<u>2,830</u>
Net change in fund balance.....	1,000	(1,631)	(2,631)
Fund balance - beginning of year.....	46,280	46,280	-
Fund balance - end of year.....	<u>\$ 47,280</u>	<u>\$ 44,649</u>	<u>\$ (2,631)</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, 2009

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Special assessments.....	\$ 104,930	\$ 100,057	\$ (4,873)
Interest.....	18,148	18,961	813
Total revenues.....	<u>123,078</u>	<u>119,018</u>	<u>(4,060)</u>
EXPENDITURES			
Debt service:			
Principal retirement	105,000	105,000	-
Interest and fiscal charges	21,681	19,717	1,964
Total expenditures.....	<u>126,681</u>	<u>124,717</u>	<u>1,964</u>
Net change in fund balance.....	(3,603)	(5,699)	(2,096)
Fund balance - beginning of year	22,129	22,129	-
Prior year encumbrances appropriated.....	103	103	-
Fund balance - end of year	<u>\$ 18,629</u>	<u>\$ 16,533</u>	<u>\$ (2,096)</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, 2009

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Special assessments.....	\$ 79,088	\$ 79,539	\$ 451
Interest.....	38,000	38,807	807
Total revenues.....	<u>117,088</u>	<u>118,346</u>	<u>1,258</u>
EXPENDITURES			
Debt service:			
Principal Retirement	55,000	55,000	-
Interest and fiscal charges	61,088	58,338	2,750
Total expenditures.....	<u>116,088</u>	<u>113,338</u>	<u>2,750</u>
Net change in fund balance.....	1,000	5,008	4,008
Fund balance - beginning of year	59,647	59,647	-
Prior year encumbrances appropriated.....	86	86	-
Fund balance - end of year	<u>\$ 60,733</u>	<u>\$ 64,741</u>	<u>\$ 4,008</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2009

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Rent.....	\$ -	\$ 21,478	\$ 21,478
EXPENDITURES			
Total expenditures.....	-	-	-
Net change in fund balance.....	-	21,478	21,478
Fund balance - beginning of year	-	-	-
Fund balance - end of year	<u>\$ -</u>	<u>\$ 21,478</u>	<u>\$ 21,478</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, 2009

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Interest.....	\$ 14,839	\$ 15,750	\$ 911
EXPENDITURES			
Debt service:			
Principal retirement	829,796	829,250	546
Interest and fiscal charges	586,526	580,720	5,806
Total expenditures.....	1,416,322	1,409,970	6,352
Excess of revenues under expenditures.....	(1,401,483)	(1,394,220)	7,263
OTHER FINANCING SOURCES			
Operating transfers in.....	1,491,129	1,463,417	(27,712)
Net change in fund balance.....	89,646	69,197	(20,449)
Fund balance - beginning of year.....	207,588	207,588	-
Prior year encumbrances appropriated.....	1,101	1,101	-
Fund balance - end of year.....	<u>\$ 298,335</u>	<u>\$ 277,886</u>	<u>\$ (20,449)</u>

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, 2009

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Interest.....	\$ 25,617	\$ 11,573	\$ (14,044)
EXPENDITURES			
Debt service:			
Principal retirement	581,295	580,000	1,295
Interest and fiscal charges	436,071	428,827	7,244
Total expenditures.....	1,017,366	1,008,827	8,539
Excess of revenues under expenditures.....	(991,749)	(997,254)	(5,505)
OTHER FINANCING SOURCES			
Operating transfers in.....	933,523	868,798	(64,725)
Net change in fund balance.....	(58,226)	(128,456)	(70,230)
Fund balance - beginning of year.....	157,055	157,055	-
Prior year encumbrances appropriated.....	714	714	-
Fund balance - end of year.....	<u>\$ 99,543</u>	<u>\$ 29,313</u>	<u>\$ (70,230)</u>

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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.
State Funds – Airport Fund	To account for state grant revenues; to be used for construction purposes at the Fairfield County Airport.
Developmental Disabilities Facilities Fund	To account for revenue received from a state grant for major renovation work at the Adult Program Center.
Mental Health and Develop- mental Disabilities 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.
Clerk of Courts Remolding Fund	To account for the remolding of the third and fourth floor office space of the courts building.
Emergency Management Renovations Fund	To account for grant monies used for the purchase of a generator and the remolding of the first floor of the Job and Family Services building for office space to be used by the Emergency Management Department.

Fairfield County, Ohio

**COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS**

December 31, 2009

	Federal Funds - Airport Fund	Developmental Disabilities Facilities Fund	Mental Health and Developmental Disabilities Complex Fund	Airport Hangar Construction Fund	State Capital Improvements Program Fund
ASSETS					
Cash and cash equivalents.....	\$ 61,787	\$ 371,307	\$ 41,938	\$ 6,435	\$ 88,340
Intergovernmental receivable.....	6,992	-	-	-	221,273
Total assets.....	<u>\$ 68,779</u>	<u>\$ 371,307</u>	<u>\$ 41,938</u>	<u>\$ 6,435</u>	<u>\$ 309,613</u>
LIABILITIES					
Accounts payable.....	\$ -	\$ -	\$ -	\$ -	\$ -
Contracts payable.....	11,129	-	-	-	256,423
Retainage payable.....	-	-	-	-	49,776
Deferred revenue.....	2,470	-	-	-	129,616
Total liabilities.....	<u>13,599</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>435,815</u>
FUND BALANCES					
Reserved for encumbrances	100,057	-	-	-	6,661
Unreserved:					
Undesignated (deficits)	(44,877)	371,307	41,938	6,435	(132,863)
Total fund balances (deficit).....	<u>55,180</u>	<u>371,307</u>	<u>41,938</u>	<u>6,435</u>	<u>(126,202)</u>
Total liabilities and fund balances.....	<u>\$ 68,779</u>	<u>\$ 371,307</u>	<u>\$ 41,938</u>	<u>\$ 6,435</u>	<u>\$ 309,613</u>

Permanent Improvement Fund	Ohio Department of Transportation Projects Fund	Liberty Center County Services Complex Fund	Financial Management Information System Fund	Clerk of Courts Remolding Fund	Emergency Management Renovations Fund	Totals
\$ 740,055	\$ 15,858	\$ 28,145	\$ 119,800	\$ 240	\$ 150,000	\$ 1,623,905
-	-	-	-	-	-	228,265
<u>\$ 740,055</u>	<u>\$ 15,858</u>	<u>\$ 28,145</u>	<u>\$ 119,800</u>	<u>\$ 240</u>	<u>\$ 150,000</u>	<u>\$ 1,852,170</u>
\$ 2,115	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,115
11,980	-	-	-	-	8,322	287,854
-	-	-	-	-	-	49,776
-	-	-	-	-	-	132,086
<u>14,095</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,322</u>	<u>471,831</u>
99,094	-	-	2,300	-	-	208,112
<u>626,866</u>	<u>15,858</u>	<u>28,145</u>	<u>117,500</u>	<u>240</u>	<u>141,678</u>	<u>1,172,227</u>
<u>725,960</u>	<u>15,858</u>	<u>28,145</u>	<u>119,800</u>	<u>240</u>	<u>141,678</u>	<u>1,380,339</u>
<u>\$ 740,055</u>	<u>\$ 15,858</u>	<u>\$ 28,145</u>	<u>\$ 119,800</u>	<u>\$ 240</u>	<u>\$ 150,000</u>	<u>\$ 1,852,170</u>

Fairfield County, Ohio

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS**
For the Year Ended December 31, 2009

	Federal Funds - Airport Fund	State Funds - Airport Fund	Developmental Disabilities Facilities Fund	Mental Health and Developmental Disabilities Complex Fund	Airport Hangar Construction Fund
REVENUES					
Charges for services.....	\$ -	\$ -	\$ -	\$ 4,260	\$ -
Intergovernmental.....	113,763	-	-	-	-
Total revenues.....	<u>113,763</u>	<u>-</u>	<u>-</u>	<u>4,260</u>	<u>-</u>
EXPENDITURES					
Capital outlay.....	239,948	684,528	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	88
Total expenditures.....	<u>239,948</u>	<u>684,528</u>	<u>-</u>	<u>-</u>	<u>88</u>
Excess of revenues over (under) expenditures	<u>(126,185)</u>	<u>(684,528)</u>	<u>-</u>	<u>4,260</u>	<u>(88)</u>
OTHER FINANCING SOURCES (USES)					
Loans received	-	684,528	-	-	-
Transfers in	9,349	-	134,627	-	88,188
Transfers out	<u>(60,110)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,851)</u>
Total other financing sources (uses)	<u>(50,761)</u>	<u>684,528</u>	<u>134,627</u>	<u>-</u>	<u>86,337</u>
Net changes in fund balances.....	(176,946)	-	134,627	4,260	86,249
Fund balances (deficit) - beginning of year	<u>232,126</u>	<u>-</u>	<u>236,680</u>	<u>37,678</u>	<u>(79,814)</u>
Fund balances (deficit) - end of year	<u>\$ 55,180</u>	<u>\$ -</u>	<u>\$ 371,307</u>	<u>\$ 41,938</u>	<u>\$ 6,435</u>

State Capital Improvements Program Fund	Permanent Improvement Fund	Ohio Department of Transportation Projects Fund	Liberty Center County Services Complex Fund	Financial Management Information System Fund	Clerk of Courts Remolding Fund	Emergency Management Renovations Fund	Totals
\$ -	\$ 45,000	\$ -	\$ -	\$ 169,300	\$ -	\$ -	\$ 218,560
369,881	-	639,059	-	-	-	-	1,122,703
369,881	45,000	639,059	-	169,300	-	-	1,341,263
995,518	418,775	623,201	72,659	98,910	23,760	8,322	3,165,621
-	-	-	-	133,466	-	-	133,466
-	-	-	-	-	-	-	88
995,518	418,775	623,201	72,659	232,376	23,760	8,322	3,299,175
(625,637)	(373,775)	15,858	(72,659)	(63,076)	(23,760)	(8,322)	(1,957,912)
-	-	-	-	-	-	-	684,528
491,545	-	-	-	-	24,000	150,000	897,709
-	-	-	(24,000)	-	-	-	(85,961)
491,545	-	-	(24,000)	-	24,000	150,000	1,496,276
(134,092)	(373,775)	15,858	(96,659)	(63,076)	240	141,678	(461,636)
7,890	1,099,735	-	124,804	182,876	-	-	1,841,975
\$ (126,202)	\$ 725,960	\$ 15,858	\$ 28,145	\$ 119,800	\$ 240	\$ 141,678	\$ 1,380,339

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, 2009

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 340,975	\$ 143,522	\$ (197,453)
EXPENDITURES			
Current:			
Conservation and recreation:			
Federal funds - airport:			
Capital outlay	340,975	340,974	1
Excess of revenues under expenditures.....	-	(197,452)	(197,452)
OTHER FINANCING SOURCES (USES)			
Operating transfers in.....	9,349	9,349	-
Operating transfers out.....	(60,110)	(60,110)	-
Total other financing sources (uses).....	(50,761)	(50,761)	-
Net change in fund balance.....	(50,761)	(248,213)	(197,452)
Fund balance - beginning of year.....	147,308	147,308	-
Prior year encumbrances appropriated.....	51,506	51,506	-
Fund balance (deficit) - end of year.....	<u>\$ 148,053</u>	<u>\$ (49,399)</u>	<u>\$ (197,452)</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2009

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Total revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
Conservation and recreation:			
State funds - airport:			
Contractual services	2,000	2,000	-
Capital outlay	682,528	682,528	-
Total expenditures.....	684,528	684,528	-
Excess of revenues under expenditures.....	(684,528)	(684,528)	-
OTHER FINANCING SOURCES (USES)			
Proceeds of loans.....	684,528	684,528	-
Advances in.....	-	682,528	682,528
Advances out.....	-	(682,528)	(682,528)
Total other financing sources (uses).....	684,528	684,528	-
Net change in fund balance.....	-	-	-
Fund balance - beginning of year.....	-	-	-
Fund balance - end of year.....	\$ -	\$ -	\$ -

Fairfield County, Ohio

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

For the Year Ended December 31, 2009

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Total revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
Health:			
Developmental disabilities facilities:			
Capital outlay	80,103	5,103	75,000
Excess of revenues under expenditures.....	(80,103)	(5,103)	75,000
OTHER FINANCING SOURCES			
Operating transfers in.....	134,627	134,627	-
Net change in fund balance.....	54,524	129,524	75,000
Fund balance - beginning of year.....	236,680	236,680	-
Prior year encumbrances appropriated.....	5,103	5,103	-
Fund balance - end of year.....	<u>\$ 296,307</u>	<u>\$ 371,307</u>	<u>\$ 75,000</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2009

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for services.....	\$ 900	\$ 4,320	\$ 3,420
EXPENDITURES			
Current:			
Health:			
Mental health and developmental disabilities 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)	4,320	16,920
Fund balance - beginning of year.....	37,618	37,618	-
Fund balance - end of year.....	\$ 25,018	\$ 41,938	\$ 16,920

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, 2009

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Total revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Total expenditures.....	-	-	-
Excess of revenues over expenditures.....	-	-	-
OTHER FINANCING USES			
Operating transfers out.....	(1,851)	(1,851)	-
Net change in fund balance.....	(1,851)	(1,851)	-
Fund balance - beginning of year.....	8,286	8,286	-
Fund balance - end of year.....	<u>\$ 6,435</u>	<u>\$ 6,435</u>	<u>\$ -</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, 2009

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental.....	\$ 682,893	\$ 682,893	\$ -
EXPENDITURES			
Current:			
Public works:			
State capital improvements program:			
Capital outlay	1,219,552	1,219,552	-
Excess of revenues under expenditures.....	(536,659)	(536,659)	-
OTHER FINANCING SOURCES			
Operating transfers in.....	491,545	491,545	-
Net change in fund balance.....	(45,114)	(45,114)	-
Fund balance - beginning of year.....	7,890	7,890	-
Prior year encumbrances appropriated.....	37,224	37,224	-
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
PERMANENT IMPROVEMENT FUND**

For the Year Ended December 31, 2009

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for services.....	\$ -	\$ 45,000	\$ 45,000
EXPENDITURES			
Current:			
General government - legislative and executive:			
Permanent improvement:			
Capital outlay	1,136,394	604,439	531,955
Excess of revenues under expenditures.....	(1,136,394)	(559,439)	576,955
Fund balance - beginning of year.....	799,911	799,911	-
Prior year encumbrances appropriated.....	386,394	386,394	-
Fund balance - end of year.....	<u>\$ 49,911</u>	<u>\$ 626,866</u>	<u>\$ 576,955</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, 2009

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 623,201	\$ 639,059	\$ 15,858
EXPENDITURES			
Current:			
Public works:			
Ohio department of transportation projects:			
Capital outlay	623,201	623,201	-
Net change in fund balance.....	-	15,858	15,858
Fund balance - beginning of year.....	-	-	-
Fund balance - end of year	\$ -	\$ 15,858	\$ 15,858

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, 2009

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Total revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
General government - legislative and executive:			
Liberty center county services complex:			
Capital outlay	78,549	72,659	5,890
Excess of revenues under expenditures.....	(78,549)	(72,659)	5,890
OTHER FINANCING USES			
Operating transfers out.....	(24,000)	(24,000)	-
Net change in fund balance.....	(102,549)	(96,659)	5,890
Fund balance - beginning of year.....	46,255	46,255	-
Prior Year Encumbrances Appropriated.....	78,549	78,549	-
Fund balance - end of year.....	<u>\$ 22,255</u>	<u>\$ 28,145</u>	<u>\$ 5,890</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, 2009

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for services	\$ 75,200	\$ 169,300	\$ 94,100
EXPENDITURES			
Current:			
General government - legislative and executive			
Financial Management Information System:			
Contractual services	21,350	7,776	13,574
Capital outlay	233,573	228,411	5,162
Total expenditures	254,923	236,187	18,736
Net change in fund balance	(179,723)	(66,887)	(112,836)
Fund balance - beginning of year	173,355	173,355	-
Prior year encumbrances appropriated	11,032	11,032	-
Fund balance - end of year	\$ 4,664	\$ 117,500	\$ (112,836)

Fairfield County, Ohio

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

For the Year Ended December 31, 2009

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Total revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
General government - judicial:			
Clerk of courts remolding:			
Capital outlay	24,000	23,760	240
Excess of revenues under expenditures.....	(24,000)	(23,760)	240
OTHER FINANCING SOURCES			
Operating transfers in.....	24,000	24,000	-
Net change in fund balance.....	-	240	240
Fund balance - beginning of year.....	-	-	-
Fund balance - end of year.....	<u>\$ -</u>	<u>\$ 240</u>	<u>\$ 240</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2009

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Total revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
Public Safety			
Emergency management renovations:			
Capital outlay	17,000	8,322	8,678
Excess of revenues under expenditures.....	(17,000)	(8,322)	8,678
OTHER FINANCING SOURCES			
Operating transfers in.....	150,000	150,000	-
Net change in fund balance.....	133,000	141,678	8,678
Fund balance - beginning of year.....	-	-	-
Fund balance - end of year.....	<u>\$ 133,000</u>	<u>\$ 141,678</u>	<u>\$ 8,678</u>

Enterprise Funds

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

The following are included in enterprise funds:

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

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

Fairfield County, Ohio

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

For the Year Ended December 31, 2009

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for services.....	\$ 3,619,300	\$ 3,220,862	\$ (398,438)
Tap-in fees.....	200,000	78,832	(121,168)
Penalties.....	7,000	40,985	33,985
Deposits.....	32,000	15,311	(16,689)
Special assessments.....	10,000	4,113	(5,887)
Grants.....	-	7,946	7,946
Proceeds of notes.....	-	500,000	500,000
Sales of capital assets.....	2,000	1,072	(928)
Other non-operating revenues.....	-	1,592	1,592
Interest.....	47,038	43,930	(3,108)
Total revenues.....	<u>3,917,338</u>	<u>3,914,643</u>	<u>(2,695)</u>
EXPENSES			
Personal services.....	667,550	545,100	122,450
Fringe benefits.....	222,033	189,694	32,339
Contractual services.....	2,625,572	2,047,527	578,045
Materials and supplies.....	275,506	199,397	76,109
Deposits.....	33,500	13,000	20,500
Other operating expenses.....	21,973	1,973	20,000
Capital outlay.....	690,914	615,705	75,209
Total expenses.....	<u>4,537,048</u>	<u>3,612,396</u>	<u>924,652</u>
Excess of revenues over (under) expenses.....	(619,710)	302,247	921,957
Operating transfers out.....	<u>(1,708,479)</u>	<u>(1,463,417)</u>	<u>245,062</u>
Excess of revenues under expenses and operating transfers	(2,328,189)	(1,161,170)	1,167,019
Fund equity - beginning of year.....	4,000,427	4,000,427	-
Prior year encumbrances appropriated.....	<u>684,762</u>	<u>684,762</u>	<u>-</u>
Fund equity - end of year.....	<u>\$ 2,357,000</u>	<u>\$ 3,524,019</u>	<u>\$ 1,167,019</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, 2009

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for services.....	\$ 2,499,000	\$ 2,404,006	\$ (94,994)
Tap-in fees.....	200,000	105,312	(94,688)
Penalties.....	10,000	27,468	17,468
Special assessments.....	3,000	3,119	119
Grants.....	-	1,784	1,784
Sale of capital assets.....	2,000	1,072	(928)
Other non-operating revenues.....	-	27,481	27,481
Interest.....	12,660	6,635	(6,025)
Total revenues.....	<u>2,726,660</u>	<u>2,576,877</u>	<u>(149,783)</u>
EXPENSES			
Personal services.....	499,075	456,191	42,884
Fringe benefits.....	178,689	164,331	14,358
Contractual services.....	1,042,061	826,570	215,491
Materials and supplies.....	562,162	489,800	72,362
Other operating expenses.....	10,000	-	10,000
Capital outlay.....	108,678	49,205	59,473
Total expenses.....	<u>2,400,665</u>	<u>1,986,097</u>	<u>414,568</u>
Excess of revenues over expenses.....	325,995	590,780	264,785
Operating transfers out.....	<u>(1,223,593)</u>	<u>(868,798)</u>	<u>354,795</u>
Excess of revenues under expenses and operating transfers	(897,598)	(278,018)	619,580
Fund equity - beginning of year.....	2,530,506	2,530,506	-
Prior year encumbrances appropriated.....	<u>213,323</u>	<u>213,323</u>	<u>-</u>
Fund equity - end of year.....	<u>\$ 1,846,231</u>	<u>\$ 2,465,811</u>	<u>\$ 619,580</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 Statue.
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.
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.
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.

(continued)

Agency Funds (continued)

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, 2009

	<i>Balance January 1, 2009</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2009</i>
FAIRFIELD DEPARTMENT OF HEALTH FUND				
Assets				
Cash and cash equivalents	\$ 471,189	\$ 4,668,423	\$ 4,544,929	\$ 594,683
Accounts receivable	26,519	56,994	26,519	56,994
External party receivable	746	1,698	746	1,698
Total assets	<u>\$ 498,454</u>	<u>\$ 4,727,115</u>	<u>\$ 4,572,194</u>	<u>\$ 653,375</u>
Liabilities				
External party payable	\$ 70,000	\$ 66,869	\$ 70,000	\$ 66,869
Intergovernmental payable	19,952	-	19,952	-
Due to others	408,502	4,660,246	4,482,242	586,506
Total liabilities	<u>\$ 498,454</u>	<u>\$ 4,727,115</u>	<u>\$ 4,572,194</u>	<u>\$ 653,375</u>
COUNTY HOTEL LODGING FUND				
Assets				
Cash and cash equivalents	\$ 347	\$ 217,702	\$ 218,049	\$ -
Lodging taxes receivable	52,201	45,492	52,201	45,492
Total assets	<u>\$ 52,548</u>	<u>\$ 263,194</u>	<u>\$ 270,250</u>	<u>\$ 45,492</u>
Liabilities				
Due to others	\$ 52,548	\$ 263,194	\$ 270,250	\$ 45,492
Total liabilities	<u>\$ 52,548</u>	<u>\$ 263,194</u>	<u>\$ 270,250</u>	<u>\$ 45,492</u>
SOIL AND WATER FUND				
Assets				
Cash and cash equivalents	\$ 173,604	\$ 484,650	\$ 597,218	\$ 61,036
Total assets	<u>\$ 173,604</u>	<u>\$ 484,650</u>	<u>\$ 597,218</u>	<u>\$ 61,036</u>
Liabilities				
Intergovernmental payable	\$ 4,247	\$ -	\$ 4,247	\$ -
Due to others	169,357	484,650	592,971	61,036
Total liabilities	<u>\$ 173,604</u>	<u>\$ 484,650</u>	<u>\$ 597,218</u>	<u>\$ 61,036</u>
REGIONAL PLANNING FUND				
Assets				
Cash and cash equivalents	\$ 308,599	\$ 343,320	\$ 542,459	\$ 109,460
External party receivable	-	10,308	-	10,308
Total assets	<u>\$ 308,599</u>	<u>\$ 353,628</u>	<u>\$ 542,459</u>	<u>\$ 119,768</u>
Liabilities				
Intergovernmental payable	\$ 2,209	\$ -	\$ 2,209	\$ -
Due to others	306,390	353,628	540,250	119,768
Total liabilities	<u>\$ 308,599</u>	<u>\$ 353,628</u>	<u>\$ 542,459</u>	<u>\$ 119,768</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2009

	<i>Balance January 1, 2009</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2009</i>
UNDIVIDED INHERITANCE TAX FUND				
Assets				
Cash and cash equivalents	\$ 639,233	\$ 8,690,770	\$ 8,383,828	\$ 946,175
Total assets	<u>\$ 639,233</u>	<u>\$ 8,690,770</u>	<u>\$ 8,383,828</u>	<u>\$ 946,175</u>
Liabilities				
Intergovernmental payable	\$ 639,233	\$ 8,690,770	\$ 8,383,828	\$ 946,175
Total liabilities	<u>\$ 639,233</u>	<u>\$ 8,690,770</u>	<u>\$ 8,383,828</u>	<u>\$ 946,175</u>
UNDIVIDED REAL ESTATE AND TANGIBLE TAX FUND				
Assets				
Cash and cash equivalents	\$ 3,916,297	\$ 122,018,306	\$ 122,502,345	\$ 3,432,258
Property and other taxes receivable	121,145,398	126,719,879	121,145,398	126,719,879
Accounts receivable	3,877	2,801	3,877	2,801
Intergovernmental receivable	7,449,210	7,982,159	7,449,210	7,982,159
Tax increment financing receivable	3,008,226	3,205,414	3,008,226	3,205,414
Total assets	<u>\$ 135,523,008</u>	<u>\$ 259,928,559</u>	<u>\$ 254,109,056</u>	<u>\$ 141,342,511</u>
Liabilities				
Intergovernmental payable	\$ 135,523,008	\$ 259,928,559	\$ 254,109,056	\$ 141,342,511
Total liabilities	<u>\$ 135,523,008</u>	<u>\$ 259,928,559</u>	<u>\$ 254,109,056</u>	<u>\$ 141,342,511</u>
UNDIVIDED AUTOMOBILE TAX FUND				
Assets				
Cash and cash equivalents	\$ -	\$ 1,255,529	\$ 1,255,529	\$ -
Intergovernmental receivable	422,846	402,705	422,846	402,705
Total assets	<u>\$ 422,846</u>	<u>\$ 1,658,234</u>	<u>\$ 1,678,375</u>	<u>\$ 402,705</u>
Liabilities				
Intergovernmental payable	\$ 422,846	\$ 1,658,234	\$ 1,678,375	\$ 402,705
Total liabilities	<u>\$ 422,846</u>	<u>\$ 1,658,234</u>	<u>\$ 1,678,375</u>	<u>\$ 402,705</u>
UNDIVIDED TAX FUND				
Assets				
Cash and cash equivalents	\$ 140,305	\$ 129,945,429	\$ 130,034,423	\$ 51,311
Accounts receivable	329,745	342,180	329,745	342,180
Special assessments receivable	4,337,640	3,999,945	4,337,640	3,999,945
Total assets	<u>\$ 4,807,690</u>	<u>\$ 134,287,554</u>	<u>\$ 134,701,808</u>	<u>\$ 4,393,436</u>
Liabilities				
Intergovernmental payable	\$ 4,807,690	\$ 134,287,554	\$ 134,701,808	\$ 4,393,436
Total liabilities	<u>\$ 4,807,690</u>	<u>\$ 134,287,554</u>	<u>\$ 134,701,808</u>	<u>\$ 4,393,436</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2009

	<i>Balance January 1, 2009</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2009</i>
OHIO ELECTIONS COMMISSION FUND				
Assets				
Cash and cash equivalents	\$ -	\$ 1,930	\$ 1,930	\$ -
Total assets	<u>\$ -</u>	<u>\$ 1,930</u>	<u>\$ 1,930</u>	<u>\$ -</u>
Liabilities				
Intergovernmental payable	\$ -	\$ 1,930	\$ 1,930	\$ -
Total liabilities	<u>\$ -</u>	<u>\$ 1,930</u>	<u>\$ 1,930</u>	<u>\$ -</u>
UNDIVIDED LOCAL TAX FUND				
Assets				
Cash and cash equivalents	\$ -	\$ 3,161,798	\$ 3,161,798	\$ -
Intergovernmental receivable	1,463,814	1,343,471	1,463,814	1,343,471
Total assets	<u>\$ 1,463,814</u>	<u>\$ 4,505,269</u>	<u>\$ 4,625,612</u>	<u>\$ 1,343,471</u>
Liabilities				
Intergovernmental payable	\$ 1,463,814	\$ 4,505,269	\$ 4,625,612	\$ 1,343,471
Total liabilities	<u>\$ 1,463,814</u>	<u>\$ 4,505,269</u>	<u>\$ 4,625,612</u>	<u>\$ 1,343,471</u>
TOWNSHIP GASOLINE TAX FUND				
Assets				
Cash and cash equivalents	\$ -	\$ 1,406,547	\$ 1,329,810	\$ 76,737
Intergovernmental receivable	628,600	636,092	628,600	636,092
Total assets	<u>\$ 628,600</u>	<u>\$ 2,042,639</u>	<u>\$ 1,958,410</u>	<u>\$ 712,829</u>
Liabilities				
Intergovernmental payable	\$ 628,600	\$ 2,042,639	\$ 1,958,410	\$ 712,829
Total liabilities	<u>\$ 628,600</u>	<u>\$ 2,042,639</u>	<u>\$ 1,958,410</u>	<u>\$ 712,829</u>
LIBRARY AND LOCAL GOVERNMENT SUPPORT FUND				
Assets				
Cash and cash equivalents	\$ -	\$ 3,456,858	\$ 3,456,858	\$ -
Intergovernmental receivable	1,987,987	1,605,357	1,987,987	1,605,357
Total assets	<u>\$ 1,987,987</u>	<u>\$ 5,062,215</u>	<u>\$ 5,444,845</u>	<u>\$ 1,605,357</u>
Liabilities				
Intergovernmental payable	\$ 1,987,987	\$ 5,062,215	\$ 5,444,845	\$ 1,605,357
Total liabilities	<u>\$ 1,987,987</u>	<u>\$ 5,062,215</u>	<u>\$ 5,444,845</u>	<u>\$ 1,605,357</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2009

	<i>Balance January 1, 2009</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2009</i>
LAW ENFORCEMENT FUND				
Assets				
Cash and cash equivalents in segregated accounts	\$ 140,731	\$ 58,857	\$ 62,756	\$ 136,832
Total assets	<u>\$ 140,731</u>	<u>\$ 58,857</u>	<u>\$ 62,756</u>	<u>\$ 136,832</u>
Liabilities				
Due to others	\$ 140,731	\$ 58,857	\$ 62,756	\$ 136,832
Total liabilities	<u>\$ 140,731</u>	<u>\$ 58,857</u>	<u>\$ 62,756</u>	<u>\$ 136,832</u>
FAIRFIELD COUNTY HISTORICAL PARKS COMMISSION FUND				
Assets				
Cash and cash equivalents	\$ 84,977	\$ 441,895	\$ 396,604	\$ 130,268
Intergovernmental receivable	27,107	25,003	27,107	25,003
Total assets	<u>\$ 112,084</u>	<u>\$ 466,898</u>	<u>\$ 423,711</u>	<u>\$ 155,271</u>
Liabilities				
Intergovernmental payable	\$ 323	-	\$ 323	-
Due to others	111,761	466,898	423,388	155,271
Total liabilities	<u>\$ 112,084</u>	<u>\$ 466,898</u>	<u>\$ 423,711</u>	<u>\$ 155,271</u>
PAYROLL AGENCY FUND				
Assets				
Cash and cash equivalents	\$ 365,206	\$ 9,528,463	\$ 9,637,746	\$ 255,923
Total assets	<u>\$ 365,206</u>	<u>\$ 9,528,463</u>	<u>\$ 9,637,746</u>	<u>\$ 255,923</u>
Liabilities				
Intergovernmental payable	\$ 225,856	\$ 220,103	\$ 225,856	\$ 220,103
Due to others	139,350	9,308,360	9,411,890	35,820
Total liabilities	<u>\$ 365,206</u>	<u>\$ 9,528,463</u>	<u>\$ 9,637,746</u>	<u>\$ 255,923</u>
COUNTY COURT AGENCY FUND				
Assets				
Cash and cash equivalents in segregated accounts	\$ 935,520	\$ 27,616,896	\$ 27,318,717	\$ 1,233,699
Accounts receivable	1,740,966	2,055,409	1,740,966	2,055,409
Total assets	<u>\$ 2,676,486</u>	<u>\$ 29,672,305</u>	<u>\$ 29,059,683</u>	<u>\$ 3,289,108</u>
Liabilities				
Due to others	<u>\$2,676,486</u>	<u>\$29,672,305</u>	<u>\$29,059,683</u>	<u>\$3,289,108</u>
Total liabilities	<u>\$ 2,676,486</u>	<u>\$ 29,672,305</u>	<u>\$ 29,059,683</u>	<u>\$ 3,289,108</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2009

	<i>Balance January 1, 2009</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2009</i>
SHERIFF AGENCY FUND				
Assets				
Cash and cash equivalents	\$ 598,852	\$ 8,057,777	\$ 7,838,230	\$ 818,399
Total assets	<u>\$ 598,852</u>	<u>\$ 8,057,777</u>	<u>\$ 7,838,230</u>	<u>\$ 818,399</u>
Liabilities				
Due to others	\$ 598,852	\$ 8,057,777	\$ 7,838,230	\$ 818,399
Total liabilities	<u>\$ 598,852</u>	<u>\$ 8,057,777</u>	<u>\$ 7,838,230</u>	<u>\$ 818,399</u>
INMATE AGENCY FUND				
Assets				
Cash and cash equivalents in segregated accounts	\$ 793	\$ 223,435	\$ 221,085	\$ 3,143
Total assets	<u>\$ 793</u>	<u>\$ 223,435</u>	<u>\$ 221,085</u>	<u>\$ 3,143</u>
Liabilities				
Due to others	\$ 793	\$ 223,435	\$ 221,085	\$ 3,143
Total liabilities	<u>\$ 793</u>	<u>\$ 223,435</u>	<u>\$ 221,085</u>	<u>\$ 3,143</u>
FAIRFIELD COUNTY FAMILY, ADULT, AND CHILDREN FIRST FUND				
Assets				
Cash and cash equivalents	\$ 198,974	\$ 1,488,919	\$ 1,596,399	\$ 91,494
External party receivable	126,436	53,898	126,436	53,898
Total assets	<u>\$ 325,410</u>	<u>\$ 1,542,817</u>	<u>\$ 1,722,835</u>	<u>\$ 145,392</u>
Liabilities				
External party payable	\$ 95,455	\$ 3,501	\$ 95,455	\$ 3,501
Intergovernmental payable	2,366	-	2,366	-
Due to others	227,589	1,539,316	1,625,014	141,891
Total liabilities	<u>\$ 325,410</u>	<u>\$ 1,542,817</u>	<u>\$ 1,722,835</u>	<u>\$ 145,392</u>
ALIMONY AND CHILD SUPPORT FUND				
Assets				
Cash and cash equivalents	\$ 1,212	\$ -	\$ -	\$ 1,212
Cash and cash equivalents in segregated accounts	13,573	680,701	683,819	10,455
Total assets	<u>\$ 14,785</u>	<u>\$ 680,701</u>	<u>\$ 683,819</u>	<u>\$ 11,667</u>
Liabilities				
Due to others	\$ 14,785	\$ 680,701	\$ 683,819	\$ 11,667
Total liabilities	<u>\$ 14,785</u>	<u>\$ 680,701</u>	<u>\$ 683,819</u>	<u>\$ 11,667</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2009

	<i>Balance January 1, 2009</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2009</i>
MULTI-COUNTY JUVENILE				
DETENTION DISTRICT FUND				
Assets				
Cash and cash equivalents	\$ 428,833	\$ 3,010,214	\$ 2,920,758	\$ 518,289
External party receivable	-	630	-	630
Total assets	<u>\$ 428,833</u>	<u>\$ 3,010,844</u>	<u>\$ 2,920,758</u>	<u>\$ 518,919</u>
Liabilities				
External party payable	\$ -	\$ 150	\$ -	\$ 150
Intergovernmental payable	16,388	-	16,388	-
Due to others	412,445	3,010,694	2,904,370	518,769
Total liabilities	<u>\$ 428,833</u>	<u>\$ 3,010,844</u>	<u>\$ 2,920,758</u>	<u>\$ 518,919</u>
FAIRFIELD - HOCKING MAJOR CRIMES				
INVESTIGATIONS UNIT FUND				
Assets				
Cash and cash equivalents	\$ 444,310	\$ 421,647	\$ 434,251	\$ 431,706
Cash and cash equivalents in segregated accounts	10,334	2,679	10,334	2,679
Total assets	<u>\$ 454,644</u>	<u>\$ 424,326</u>	<u>\$ 444,585</u>	<u>\$ 434,385</u>
Liabilities				
Intergovernmental payable	\$ 1,391	\$ -	\$ 1,391	\$ -
Due to others	453,253	424,326	443,194	434,385
Total liabilities	<u>\$ 454,644</u>	<u>\$ 424,326</u>	<u>\$ 444,585</u>	<u>\$ 434,385</u>
RECORDER HOUSING TRUST FUND				
Assets				
Cash and cash equivalents	\$ 77,808	\$ 609,166	\$ 581,293	\$ 105,681
Cash and cash equivalents in segregated accounts	35,995	51,005	35,995	51,005
Total assets	<u>\$ 113,803</u>	<u>\$ 660,171</u>	<u>\$ 617,288</u>	<u>\$ 156,686</u>
Liabilities				
Intergovernmental payable	\$ 113,803	\$ 660,171	\$ 617,288	\$ 156,686
Total liabilities	<u>\$ 113,803</u>	<u>\$ 660,171</u>	<u>\$ 617,288</u>	<u>\$ 156,686</u>
INDIGENT DEFENSE FUND				
Assets				
Cash and cash equivalents	\$ 24,473	\$ 7,373	\$ 24,769	\$ 7,077
Intergovernmental receivable	515	597	515	597
Total assets	<u>\$ 24,988</u>	<u>\$ 7,970</u>	<u>\$ 25,284</u>	<u>\$ 7,674</u>
Liabilities				
Intergovernmental payable	\$ 24,988	\$ 7,970	\$ 25,284	\$ 7,674
Total liabilities	<u>\$ 24,988</u>	<u>\$ 7,970</u>	<u>\$ 25,284</u>	<u>\$ 7,674</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2009

	<i>Balance January 1, 2009</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2009</i>
UNDIVIDED WIRELESS FUND				
Assets				
Cash and cash equivalents	\$ 100,000	\$ 349,078	\$ 350,050	\$ 99,028
Intergovernmental receivable	41,229	35,290	41,229	35,290
Total assets	<u>\$ 141,229</u>	<u>\$ 384,368</u>	<u>\$ 391,279</u>	<u>\$ 134,318</u>
Liabilities				
Intergovernmental payable	\$ 141,229	\$ 384,368	\$ 391,279	\$ 134,318
Total liabilities	<u>\$ 141,229</u>	<u>\$ 384,368</u>	<u>\$ 391,279</u>	<u>\$ 134,318</u>
GREENFIELD WATER AND SEWER FUND				
Assets				
Cash and cash equivalents in segregated accounts	\$ 69,046	\$ 885,106	\$ 885,701	\$ 68,451
Total assets	<u>\$ 69,046</u>	<u>\$ 885,106</u>	<u>\$ 885,701</u>	<u>\$ 68,451</u>
Liabilities				
Intergovernmental payable	\$ 69,046	\$ 885,106	\$ 885,701	\$ 68,451
Total liabilities	<u>\$ 69,046</u>	<u>\$ 885,106</u>	<u>\$ 885,701</u>	<u>\$ 68,451</u>
FAIRFIELD 33 DEVELOPMENT FUND				
Assets				
Cash and cash equivalents	\$ 41,620	\$ 115,174	\$ 139,286	\$ 17,508
Total assets	<u>\$ 41,620</u>	<u>\$ 115,174</u>	<u>\$ 139,286</u>	<u>\$ 17,508</u>
Liabilities				
Due to others	41,620	115,174	139,286	17,508
Total liabilities	<u>\$ 41,620</u>	<u>\$ 115,174</u>	<u>\$ 139,286</u>	<u>\$ 17,508</u>
TOTAL - ALL AGENCY FUNDS				
Assets				
Cash and cash equivalents	\$ 8,015,839	\$ 299,680,968	\$ 299,948,562	\$ 7,748,245
Cash and cash equivalents in segregated accounts	1,205,992	29,518,679	29,218,407	1,506,264
Receivables:				
Property taxes	121,145,398	126,719,879	121,145,398	126,719,879
Lodging taxes	52,201	45,492	52,201	45,492
Accounts	2,101,107	2,457,384	2,101,107	2,457,384
Special assessments	4,337,640	3,999,945	4,337,640	3,999,945
Intergovernmental	12,021,308	12,030,674	12,021,308	12,030,674
Tax increment financing receivable	3,008,226	3,205,414	3,008,226	3,205,414
External party receivable	127,182	66,534	127,182	66,534
Total assets	<u>\$ 152,014,893</u>	<u>\$ 477,724,969</u>	<u>\$ 471,960,031</u>	<u>\$ 157,779,831</u>
Liabilities				
External party payable	\$ 165,455	\$ 70,520	\$ 165,455	\$ 70,520
Intergovernmental payable	146,094,976	418,334,888	413,096,148	151,333,716
Due to others	5,754,462	59,319,561	58,698,428	6,375,595
Total liabilities	<u>\$ 152,014,893</u>	<u>\$ 477,724,969</u>	<u>\$ 471,960,031</u>	<u>\$ 157,779,831</u>

Statistical Section

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Statistical Section

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

<u>Contents</u>	<u>Page(s)</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	238-253
Revenue Capacity These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue source, the property tax.	254-276
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	277-284
Economic and Demographic Information These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	285-287
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	288-294

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 SEVEN YEARS ACCRUAL BASIS OF ACCOUNTING

	2009	2008	2007	2006
Governmental activities:				
Invested In capital assets, net of related debt.....	\$ 162,064,907	\$ 163,111,804	\$ 165,113,516	\$ 164,438,033
Restricted for:				
Capital projects.....	786,465	827,240	652,463	1,159,697
Debt service.....	15,526	103,871	220,268	150,295
Other purposes.....	7,542,057	6,383,941	8,015,969	8,688,916
Real estate assessment.....	3,139,151	2,623,522	1,932,139	1,584,561
Road and bridge projects.....	7,476,522	6,977,651	7,360,580	6,739,981
Ditch maintenance.....	1,488,980	1,398,556	1,241,918	1,075,592
Developmental disabilities.....	11,254,755	9,767,977	8,985,598	7,895,019
Mental health.....	3,031,750	3,774,501	4,968,132	5,045,924
Children services.....	840,444	911,188	1,057,789	1,036,451
Title administration.....	581,057	878,476	1,091,488	1,047,901
Child support enforcement (1).....	672,656	496,263	1,081,428	-
Crossroads center (1).....	700,200	983,685	980,816	-
Bridges and culverts.....	935,075	993,228	845,299	1,170,210
Older adult services (2).....	1,407,536	1,042,738	-	-
Youth services (2).....	663,264	832,156	-	-
Juvenile recovery (2).....	796,169	703,959	-	-
Neighborhood stabilization.....	1,522,458	-	-	-
Unrestricted.....	13,754,645	17,016,509	19,278,416	18,866,237
Total governmental activities net assets.....	218,673,617	218,827,265	222,825,819	218,898,817
Business-type activities:				
Invested In capital assets, net of related debt.....	34,245,459	32,757,780	31,899,484	31,679,391
Unrestricted.....	7,375,650	7,679,584	7,698,141	8,110,297
Total business-type activities net assets.....	41,621,109	40,437,364	39,597,625	39,789,688
Primary government:				
Invested In capital assets, net of related debt.....	196,310,366	195,869,584	197,013,000	196,117,424
Restricted for:				
Capital projects.....	786,465	827,240	652,463	1,159,697
Debt service.....	15,526	103,871	220,268	150,295
Other purposes.....	7,542,057	6,383,941	8,015,969	8,688,916
Real estate assessment.....	3,139,151	2,623,522	1,932,139	1,584,561
Road and bridge projects.....	7,476,522	6,977,651	7,360,580	6,739,981
Ditch maintenance.....	1,488,980	1,398,556	1,241,918	1,075,592
Mental retardation.....	11,254,755	9,767,977	8,985,598	7,895,019
Mental health.....	3,031,750	3,774,501	4,968,132	5,045,924
Children services.....	840,444	911,188	1,057,789	1,036,451
Title administration.....	581,057	878,476	1,091,488	1,047,901
Child support enforcement (1).....	672,656	496,263	1,081,428	-
Crossroads center (1).....	700,200	983,685	980,816	-
Bridges and culverts.....	935,075	993,228	845,299	1,170,210
Older adult services (2).....	1,407,536	1,042,738	-	-
Youth services (2).....	663,264	832,156	-	-
Juvenile recovery (2).....	796,169	703,959	-	-
Neighborhood stabilization.....	1,522,458	-	-	-
Unrestricted.....	21,130,295	24,696,093	26,976,557	26,976,534
Total primary government net assets.....	\$ 260,294,726	\$ 259,264,629	\$ 262,423,444	\$ 258,688,505

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

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

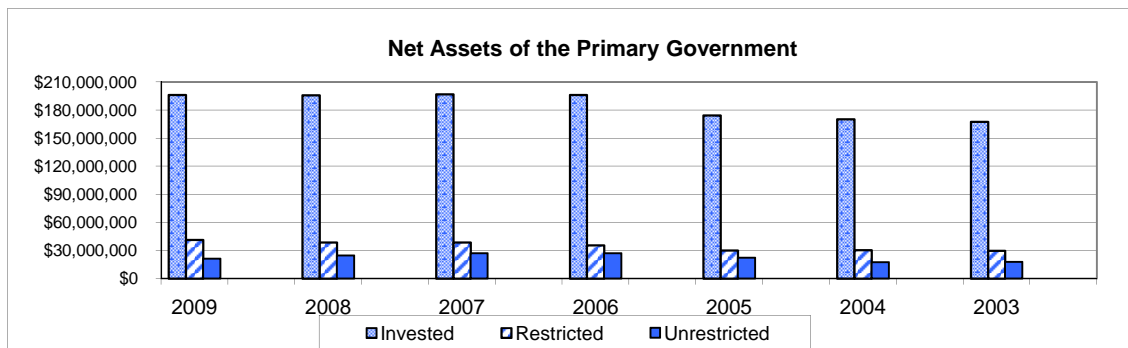


Table 1

	2005	2004	2003
\$	143,641,608	\$ 140,777,336	\$ 140,915,845
	1,838,478	1,952,737	2,258,728
	161,038	176,125	171,592
	6,852,554	6,585,627	6,777,090
	1,895,234	2,070,529	1,733,069
	5,553,500	6,748,499	5,961,835
	903,930	747,466	615,258
	5,616,634	5,858,865	6,481,083
	3,844,778	2,944,449	3,026,943
	1,025,237	1,386,417	1,102,944
	997,496	881,734	753,187
	-	-	-
	-	-	-
	1,258,341	1,069,020	908,219
	-	-	-
	-	-	-
	-	-	-
	14,312,682	9,910,582	10,996,889
	<u>187,901,510</u>	<u>181,109,386</u>	<u>181,702,682</u>
	30,697,180	29,557,875	26,470,367
	<u>7,898,436</u>	<u>7,338,970</u>	<u>6,595,085</u>
	<u>38,595,616</u>	<u>36,896,845</u>	<u>33,065,452</u>
	174,338,788	170,335,211	167,386,212
	1,838,478	1,952,737	2,258,728
	161,038	176,125	171,592
	6,852,554	6,585,627	6,777,090
	1,895,234	2,070,529	1,733,069
	5,553,500	6,748,499	5,961,835
	903,930	747,466	615,258
	5,616,634	5,858,865	6,481,083
	3,844,778	2,944,449	3,026,943
	1,025,237	1,386,417	1,102,944
	997,496	881,734	753,187
	-	-	-
	-	-	-
	1,258,341	1,069,020	908,219
	-	-	-
	-	-	-
	-	-	-
	22,211,118	17,249,552	17,591,974
\$	<u>226,497,126</u>	<u>\$ 218,006,231</u>	<u>\$ 214,768,134</u>

Fairfield County, Ohio

CHANGES IN NET ASSETS LAST SEVEN YEARS ACCRUAL BASIS OF ACCOUNTING

	2009	2008	2007	2006
Program Revenues				
Governmental activities:				
Charges for services:				
General government:				
Legislative and executive	\$ 5,210,389	\$ 5,217,348	\$ 5,311,440	\$ 5,602,488
Judicial	2,070,108	1,997,878	1,932,762	1,903,912
Public safety	2,003,584	2,376,232	2,302,174	2,239,329
Public works	1,288,905	1,458,693	1,472,976	1,364,924
Health	1,129,009	1,168,662	1,286,269	1,477,659
Human services	5,490,535	3,709,786	3,485,979	3,312,629
Urban redevelopment and housing	4,630	2,249	-	-
Transportation	27,683	19,706	26,337	8,668
Subtotal charges for services	<u>17,224,843</u>	<u>15,950,554</u>	<u>15,817,937</u>	<u>15,909,609</u>
Operating grants, contributions, and interest:				
General government:				
Legislative and executive	23,650	18,477	149,504	116,527
Judicial	1,500,147	1,343,587	794,745	1,239,248
Public safety	1,383,869	1,477,505	1,493,917	1,515,569
Intergovernmental	58,200	81,932	90,849	273,169
Public works	5,767,228	5,895,707	5,946,561	5,773,630
Health	13,404,136	13,250,615	12,578,905	12,391,947
Intergovernmental	-	-	-	100,255
Human services	17,857,183	16,636,276	17,931,374	14,848,386
Urban redevelopment and housing	1,818,752	749,991	93,998	198,364
Intergovernmental	-	17,024	441,661	528,937
Intergovernmental (1)	-	-	-	-
Subtotal operating grants, contributions, and interest	<u>41,813,165</u>	<u>39,471,114</u>	<u>39,521,514</u>	<u>36,986,032</u>
Capital grants, contributions, and interest:				
General government:				
Legislative and executive	-	5,499	3,306	-
Public safety	-	10,000	-	-
Public works (2)	1,138,556	755,247	1,494,345	23,398,474
Health	-	-	248,343	-
Transportation	116,233	-	126,742	185,094
Subtotal capital grants, contributions, and interest	<u>1,254,789</u>	<u>770,746</u>	<u>1,872,736</u>	<u>23,583,568</u>
Total governmental activities program revenues.....	<u>60,292,797</u>	<u>56,192,414</u>	<u>57,212,187</u>	<u>76,479,209</u>
Business-type activities:				
Charges for services:				
Sewer	3,188,624	3,142,127	2,990,359	3,024,489
Water	2,406,358	2,394,160	2,381,556	2,188,228
Capital grants, contributions, and interest:				
Sewer	1,088,880	726,159	323,496	859,879
Water	884,404	643,590	331,248	677,538
Total business-type activities program revenues.....	<u>7,568,266</u>	<u>6,906,036</u>	<u>6,026,659</u>	<u>6,750,134</u>
Total primary government program revenues.....	<u>\$ 67,861,063</u>	<u>\$ 63,098,450</u>	<u>\$ 63,238,846</u>	<u>\$ 83,229,343</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

	2005	2004	2003
\$	5,365,999	\$ 4,220,146	\$ 5,222,668
	1,820,144	2,001,258	1,878,737
	1,931,279	2,299,676	1,365,752
	1,501,550	1,551,850	1,434,052
	1,198,815	953,486	1,009,623
	2,602,938	2,752,399	3,324,976
	-	-	-
	-	793,264	116,087
	<u>14,420,725</u>	<u>14,572,079</u>	<u>14,351,895</u>
	27,274	909,531	1,017,063
	495,611	449,492	434,042
	1,378,207	2,443,818	1,089,318
	-	-	-
	4,851,200	5,793,615	5,130,861
	12,508,344	10,903,718	11,058,800
	-	-	-
	12,903,494	12,113,259	11,473,991
	38,197	22,646	346,872
	-	-	-
	<u>720,780</u>	<u>252,853</u>	<u>517,613</u>
	<u>32,923,107</u>	<u>32,888,932</u>	<u>31,068,560</u>
	1,397,696	206,050	1,307,329
	-	-	35,000
	2,709,161	2,934,087	3,588,426
	-	480,000	16,637
	<u>284,521</u>	<u>200,172</u>	<u>148,069</u>
	<u>4,391,378</u>	<u>3,820,309</u>	<u>5,095,461</u>
	<u>51,735,210</u>	<u>51,281,320</u>	<u>50,515,916</u>
	2,901,606	2,609,247	2,439,518
	2,200,479	2,041,766	1,869,470
	1,121,324	1,517,252	1,548,309
	<u>902,899</u>	<u>1,064,042</u>	<u>1,205,164</u>
	<u>7,126,308</u>	<u>7,232,307</u>	<u>7,062,461</u>
\$	<u>58,861,518</u>	<u>58,513,627</u>	<u>57,578,377</u>

(continued)

Fairfield County, Ohio

CHANGES IN NET ASSETS LAST SEVEN YEARS ACCRUAL BASIS OF ACCOUNTING

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Expenses				
Governmental activities:				
General government:				
Legislative and executive	\$ 10,807,064	\$ 11,923,640	\$ 11,025,250	\$ 10,028,288
Intergovernmental	1,815,829	1,863,467	1,663,570	1,463,123
Judicial	5,964,528	5,538,194	5,231,509	4,871,510
Public safety	15,850,652	15,425,818	13,779,703	13,073,012
Intergovernmental	44,396	116,172	76,173	273,767
Public works	10,922,058	11,328,723	11,069,718	10,266,746
Health	23,695,239	24,730,141	22,645,962	21,380,824
Intergovernmental	-	-	-	143,082
Human services	26,811,254	27,517,647	26,104,959	22,717,970
Urban redevelopment and housing	358,921	102,906	309,404	153,037
Intergovernmental	353,036	111,049	360,171	241,963
Transportation	230,852	219,451	271,899	231,077
Intergovernmental (1)	-	-	-	-
Interest and fiscal charges	960,382	1,020,192	1,102,165	1,157,748
Total governmental activities expenses.....	<u>97,814,211</u>	<u>99,897,400</u>	<u>93,640,483</u>	<u>86,002,147</u>
Business-type activities:				
Sewer	3,655,152	3,424,048	3,591,749	3,091,816
Water	2,843,308	2,803,331	2,838,938	2,638,192
Total business-type activities expenses.....	<u>6,498,460</u>	<u>6,227,379</u>	<u>6,430,687</u>	<u>5,730,008</u>
Total primary government program expenses.....	<u>104,312,671</u>	<u>106,124,779</u>	<u>100,071,170</u>	<u>91,732,155</u>
Net (expense)/revenue				
Governmental Activities	(37,521,414)	(43,704,986)	(36,428,296)	(9,522,938)
Business-type activities	<u>1,069,806</u>	<u>678,657</u>	<u>(404,028)</u>	<u>1,020,126</u>
Total primary government net (expense) revenue	<u>\$ (36,451,608)</u>	<u>\$ (43,026,329)</u>	<u>\$ (36,832,324)</u>	<u>\$ (8,502,812)</u>

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

(Continued)

Table 2

<u>2005</u>	<u>2004</u>	<u>2003</u>
\$ 8,748,759	\$ 10,206,147	\$ 9,492,488
-	-	-
4,466,402	4,444,334	5,015,660
11,945,218	12,492,107	12,505,036
-	-	-
10,280,770	10,568,677	9,967,532
19,041,502	17,762,238	16,332,991
-	-	-
20,007,148	17,689,090	19,733,675
263,569	480,921	118,036
-	-	-
216,466	184,618	234,284
2,050,150	2,288,812	2,034,816
1,177,427	1,118,473	998,291
<u>78,197,411</u>	<u>77,235,417</u>	<u>76,432,809</u>
3,082,582	2,788,141	2,713,123
<u>2,511,231</u>	<u>2,230,436</u>	<u>2,224,401</u>
<u>5,593,813</u>	<u>5,018,577</u>	<u>4,937,524</u>
<u>83,791,224</u>	<u>82,253,994</u>	<u>81,370,333</u>
(26,462,201)	(25,954,097)	(25,916,893)
<u>1,532,495</u>	<u>2,213,730</u>	<u>2,124,937</u>
<u>\$ (24,929,706)</u>	<u>\$ (23,740,367)</u>	<u>\$ (23,791,956)</u>

(continued)

Fairfield County, Ohio

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

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
General revenues and other changes in net assets				
Governmental activities:				
Property taxes levied for:				
General purposes	\$ 7,422,296	\$ 7,416,439	\$ 6,975,248	\$ 7,056,521
Public works	1,208,984	1,202,570	1,219,981	1,247,649
Health	9,443,310	9,405,308	9,533,648	10,079,390
Human services	1,246,085	1,199,964	1,219,980	1,258,335
Permissive real property transfer taxes				
levied for general purposes	998,710	1,289,127	1,691,770	2,244,349
Lodging tax levied for public works	146,067	172,529	163,708	158,343
Sales taxes levied for				
general purposes	11,778,248	11,721,134	11,412,139	11,187,994
Grants and entitlements not				
restricted to specific programs.....	3,563,293	3,696,906	3,663,927	3,494,400
Unrestricted interest	930,709	2,748,397	3,772,460	3,120,995
Unrestricted contributions	-	-	-	-
Other	630,064	854,058	702,437	629,269
Total governmental activities.....	<u>37,367,766</u>	<u>39,706,432</u>	<u>40,355,298</u>	<u>40,477,245</u>
Business-type activities:				
Grants and entitlements not				
restricted to specific programs.....	6,162	-	-	-
Unrestricted interest	74,584	143,701	193,689	216,650
Gain on sale of capital assets	-	-	4,000	-
Other	33,193	17,381	14,276	296
Total business-type activities.....	<u>113,939</u>	<u>161,082</u>	<u>211,965</u>	<u>216,946</u>
Total primary government general revenues and other changes in net assets.....	<u>37,481,705</u>	<u>39,867,514</u>	<u>40,567,263</u>	<u>40,694,191</u>
Increase (decrease) before transfers				
Governmental activities.....	(153,648)	(3,998,554)	3,927,002	30,954,307
Business-type activities.....	1,183,745	839,739	(192,063)	1,237,072
Total primary government increase (decrease) before transfers.....	<u>1,030,097</u>	<u>(3,158,815)</u>	<u>3,734,939</u>	<u>32,191,379</u>
Transfer in (out)				
Governmental activities.....	-	-	-	43,000
Business-type activities.....	-	-	-	(43,000)
Increase (decrease) after transfers				
Governmental activities.....	(153,648)	(3,998,554)	3,927,002	30,997,307
Business-type activities.....	1,183,745	839,739	(192,063)	1,194,072
Total primary government increase (decrease) after transfers.....	<u>\$ 1,030,097</u>	<u>\$ (3,158,815)</u>	<u>\$ 3,734,939</u>	<u>\$ 32,191,379</u>

(Continued)

Table 2

<u>2005</u>	<u>2004</u>	<u>2003</u>
\$ 6,879,835	\$ 5,665,705	\$ 5,805,645
1,226,720	933,884	962,700
5,211,046	4,672,387	4,837,807
1,240,542	9,238	-
1,301,942	-	-
135,079	152,643	151,972
10,892,767	10,435,686	10,040,853
3,476,193	3,342,887	3,669,640
1,699,686	774,154	810,108
-	5,514	590,000
1,190,515	850,474	753,346
<u>33,254,325</u>	<u>26,842,572</u>	<u>27,622,071</u>
-	-	-
141,679	128,949	190,508
-	1,848	-
24,597	5,095	802
<u>166,276</u>	<u>135,892</u>	<u>191,310</u>
<u>33,420,601</u>	<u>26,978,464</u>	<u>27,813,381</u>
6,792,124	888,475	1,705,178
<u>1,698,771</u>	<u>2,349,622</u>	<u>2,316,247</u>
<u>8,490,895</u>	<u>3,238,097</u>	<u>4,021,425</u>
-	(1,481,771)	-
<u>-</u>	<u>1,481,771</u>	<u>-</u>
6,792,124	(593,296)	1,705,178
<u>1,698,771</u>	<u>3,831,393</u>	<u>2,316,247</u>
<u>\$ 8,490,895</u>	<u>\$ 3,238,097</u>	<u>\$ 4,021,425</u>

Fairfield County, Ohio

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

<i>Function/Program:</i>	2009	2008	2007	2006
Governmental Activities:				
General government:				
Legislative and executive	\$ 5,234,039	\$ 5,241,324	\$ 5,464,250	\$ 5,719,015
Judicial	3,570,255	3,341,465	2,727,507	3,143,160
Public safety.....	3,387,453	3,863,737	3,796,091	3,754,898
Intergovernmental	58,200	81,932	90,849	273,169
Public works	8,194,689	8,109,647	8,913,882	30,537,028
Health	14,533,145	14,419,277	14,113,517	13,869,606
Intergovernmental	-	-	-	100,255
Human services	23,347,718	20,346,062	21,417,353	18,161,015
Urban redevelopment and housing	1,823,382	752,240	93,998	198,364
Intergovernmental	-	17,024	441,661	528,937
Transportation	143,916	19,706	153,079	193,762
Intergovernmental (1)	-	-	-	-
Total Governmental Activities	<u>60,292,797</u>	<u>56,192,414</u>	<u>57,212,187</u>	<u>76,479,209</u>
Business-Type Activities:				
Sewer.....	4,277,504	3,868,286	3,313,855	3,884,368
Water.....	<u>3,290,762</u>	<u>3,037,750</u>	<u>2,712,804</u>	<u>2,865,766</u>
Total Business-Type Activities.....	<u>7,568,266</u>	<u>6,906,036</u>	<u>6,026,659</u>	<u>6,750,134</u>
Total Primary Government.....	<u>\$ 67,861,063</u>	<u>\$ 63,098,450</u>	<u>\$ 63,238,846</u>	<u>\$ 83,229,343</u>

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

Table 3

<u>2005</u>	<u>2004</u>	<u>2003</u>
\$ 6,790,969	\$ 5,335,727	\$ 7,547,060
2,315,755	2,450,750	2,312,779
3,309,486	4,743,494	2,490,070
-	-	-
9,061,911	10,279,552	10,153,339
13,707,159	12,337,204	12,085,060
-	-	-
15,506,432	14,865,658	14,798,967
38,197	22,646	346,872
-	-	-
284,521	993,436	264,156
720,780	252,853	517,613
<u>51,735,210</u>	<u>51,281,320</u>	<u>50,515,916</u>
4,022,930	4,126,499	3,987,827
<u>3,103,378</u>	<u>3,105,808</u>	<u>3,074,634</u>
<u>7,126,308</u>	<u>7,232,307</u>	<u>7,062,461</u>
<u>\$ 58,861,518</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>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
General Fund:				
Reserved.....	\$ 1,235,917	\$ 1,844,284	\$ 2,043,170	\$ 1,431,109
Unreserved.....	<u>9,830,204</u>	<u>13,860,629</u>	<u>14,686,250</u>	<u>13,813,079</u>
Total General Fund.....	<u>11,066,121</u>	<u>15,704,913</u>	<u>16,729,420</u>	<u>15,244,188</u>
All Other Governmental Funds:				
Reserved.....	\$ 4,777,521	\$ 3,450,359	\$ 4,072,015	\$ 3,211,449
Unreserved, reported in:				
Special revenue funds.....	27,870,875	25,538,852	24,857,914	23,301,557
Debt service funds.....	536,102	629,638	770,551	605,892
Capital projects funds.....	<u>1,172,227</u>	<u>1,403,544</u>	<u>1,346,381</u>	<u>2,077,891</u>
Total All Other Governmental Funds.....	<u>34,356,725</u>	<u>31,022,393</u>	<u>31,046,861</u>	<u>29,196,789</u>
Total Governmental Funds.....	<u>\$ 45,422,846</u>	<u>\$ 46,727,306</u>	<u>\$ 47,776,281</u>	<u>\$ 44,440,977</u>

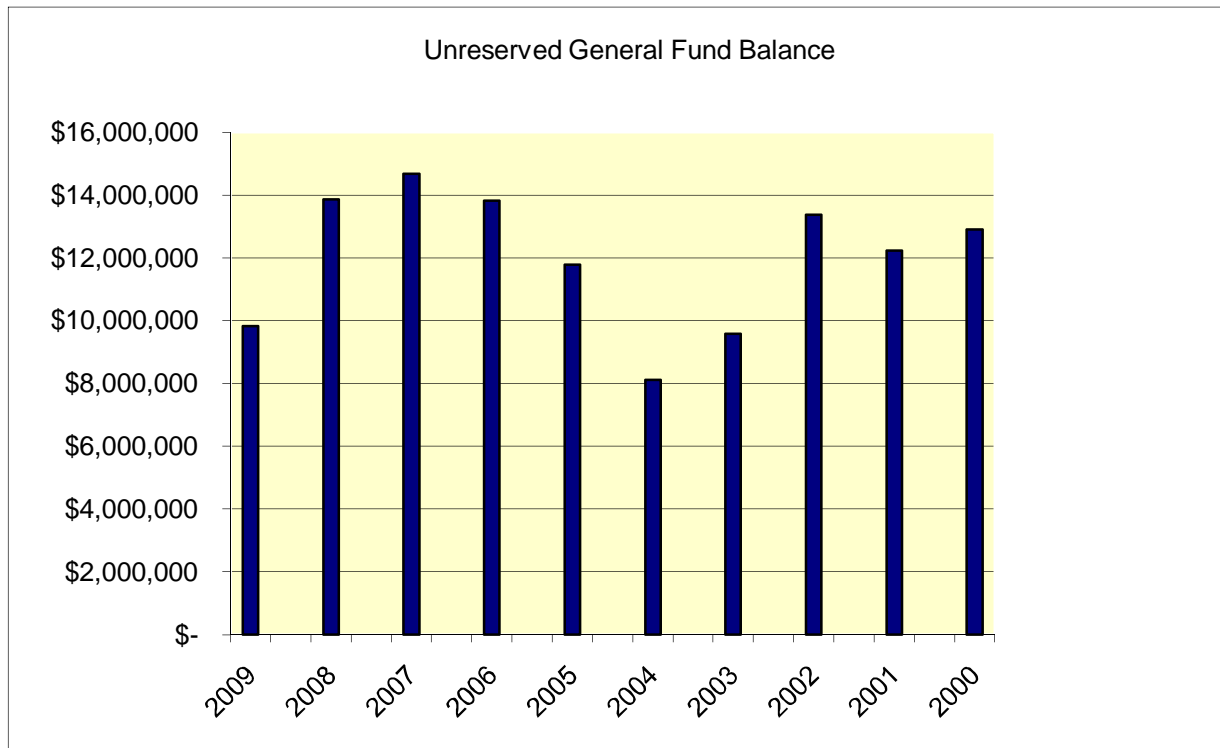


Table 4

<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>
\$ 909,277	\$ 837,679	\$ 1,335,868	\$ 1,351,746	\$ 1,502,510	\$ 937,686
<u>11,787,007</u>	<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>12,696,284</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>
\$ 3,699,827	\$ 2,835,155	\$ 4,119,624	\$ 6,506,775	\$ 3,171,625	\$ 3,286,714
17,385,428	18,291,709	16,659,055	17,647,975	15,991,233	14,386,199
569,371	624,820	403,015	295,022	398,545	144,649
<u>(1,136,668)</u>	<u>758,370</u>	<u>601,389</u>	<u>184,215</u>	<u>(767,721)</u>	<u>(1,835,359)</u>
<u>20,517,958</u>	<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>\$ 33,214,242</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>

Fairfield County, Ohio

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

	2009	2008	2007	2006
REVENUES				
Property taxes.....	\$ 18,909,608	\$ 19,099,538	\$ 18,943,143	\$ 19,235,471
Permissive real property transfer taxes.....	998,710	1,289,127	1,691,770	2,244,349
Lodging taxes.....	146,067	172,529	167,674	157,635
Sales taxes.....	11,786,428	11,682,312	11,444,458	11,011,732
Charges for services.....	14,432,844	13,265,367	12,794,070	12,904,506
Licenses and permits.....	471,322	486,760	407,148	354,008
Permissive motor vehicle license tax.....	1,083,036	1,077,623	1,078,219	1,065,557
Fines and forfeitures.....	279,193	268,201	310,210	387,317
Intergovernmental.....	44,864,648	44,205,958	43,743,164	43,917,447
Special assessments.....	465,379	425,017	436,663	455,333
Interest.....	1,026,526	3,069,001	3,923,793	3,145,388
Rent.....	566,691	918,449	876,798	1,041,168
Donations.....	91,636	42,108	92,318	20,264
Other.....	628,939	847,523	709,090	654,021
Total revenues.....	<u>95,751,027</u>	<u>96,849,513</u>	<u>96,618,518</u>	<u>96,594,196</u>
EXPENDITURES				
Current:				
General government:				
Legislative and executive	10,276,743	10,378,732	9,870,745	9,432,808
Judicial	5,876,583	5,406,384	5,090,548	4,845,489
Public safety	15,612,222	15,083,292	13,224,689	12,861,129
Public works	7,418,963	8,453,557	7,747,435	7,104,435
Health	23,610,364	24,475,257	22,670,081	21,161,528
Human services	26,512,877	27,217,704	25,401,495	22,297,207
Urban redevelopment and housing	358,921	102,906	309,404	153,037
Transportation	145,874	109,766	110,308	93,137
Other	58,686	198,310	250,919	51,577
Intergovernmental.....	2,213,261	2,090,688	2,099,914	2,121,935
Capital outlay.....	3,165,621	2,405,560	3,915,713	4,466,931
Debt service:				
Principal retirement	1,578,387	1,644,471	1,670,628	1,622,521
Interest and fiscal charges	960,679	1,017,971	1,091,222	1,158,976
Issuance costs	-	33,537	-	-
Total expenditures.....	<u>97,789,181</u>	<u>98,618,135</u>	<u>93,453,101</u>	<u>87,370,710</u>
Excess of revenues over (under) expenditures.....	<u>(2,038,154)</u>	<u>(1,768,622)</u>	<u>3,165,417</u>	<u>9,223,486</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets.....	36,338	208,499	157,359	109,594
Inception of capital lease.....	12,828	86,628	12,528	850,655
Notes issued.....	-	-	-	-
Loans received.....	684,528	-	-	-
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.....	1,390,000	1,000,000	-	-
Current refunding of bond anticipation note.....	(1,390,000)	(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.....	6,484,017	5,413,909	5,997,333	6,538,792
Transfers out.....	(6,484,017)	(5,413,909)	(5,997,333)	(6,495,792)
Total other financing sources (uses).....	<u>733,694</u>	<u>719,647</u>	<u>169,887</u>	<u>2,003,249</u>
Net change in fund balances.....	<u>\$ (1,304,460)</u>	<u>\$ (1,048,975)</u>	<u>\$ 3,335,304</u>	<u>\$ 11,226,735</u>
Debt service as a percentage of				
noncapital expenditures	2.8%	2.9%	3.2%	3.5%

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

Table 5

2005	2004	2003	2002	2001	2000
\$ 14,047,233	\$ 11,564,883	\$ 11,592,210	\$ 11,641,863	\$ 10,340,036	\$ 9,848,450
1,301,942	-	-	-	-	-
134,719	157,067	144,650	123,996	123,936	110,437
10,863,623	10,339,538	9,978,566	9,988,804	9,328,600	9,341,568
11,443,068	11,380,449	11,260,956	9,805,185	9,353,862	8,001,148
341,418	312,767	266,537	238,861	241,904	239,172
1,043,178	1,029,050	996,516	984,484	953,827	933,178
392,966	460,660	480,196	545,753	437,874	439,785
39,321,004	38,702,542	37,730,470	33,572,302	33,556,563	29,631,906
518,377	352,028	344,343	299,684	255,356	156,021
1,788,639	862,565	988,185	1,932,138	2,621,837	3,508,609
982,115	950,776	950,953	764,661	628,140	317,926
25,986	92,568	33,745	16,310	15,543	21,925
1,133,291	855,408	742,845	727,655	1,023,400	470,668
<u>83,337,559</u>	<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>
8,336,858	9,656,646	9,159,276	8,079,937	8,100,988	7,760,629
4,330,643	4,546,465	5,015,337	4,167,677	4,106,356	3,419,942
11,767,637	12,989,646	12,431,906	9,686,102	9,093,218	8,121,082
7,389,359	7,365,280	7,695,997	5,004,435	7,003,727	5,798,044
18,685,165	17,631,840	16,364,307	15,308,133	12,734,022	11,274,713
19,697,211	17,584,058	19,856,756	19,178,229	20,982,031	16,458,489
195,456	480,921	118,036	383,772	140,745	862
70,585	101,090	147,818	129,908	77,635	142,919
5,974	8,345	230,384	708,833	766,785	576,717
2,050,150	2,288,812	2,520,483	1,742,673	511,524	272,679
6,528,257	3,528,240	11,146,471	7,125,594	9,112,789	8,628,416
1,710,638	8,767,516	12,309,709	1,708,612	1,516,729	440,048
1,185,467	1,154,335	1,053,482	905,595	1,042,221	498,852
-	131,475	202,863	-	-	-
<u>81,953,400</u>	<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>1,384,159</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>
22,954	246,246	35,115	243,829	708,770	33,879
345,797	223,287	838,716	293,242	524,676	698,620
-	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)	-	-	-	-
5,233,569	4,858,914	6,188,556	8,268,727	5,043,957	5,368,251
<u>(5,233,569)</u>	<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>368,751</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>\$ 1,752,910</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>
4.0%	12.5%	16.4%	3.9%	4.1%	1.7%

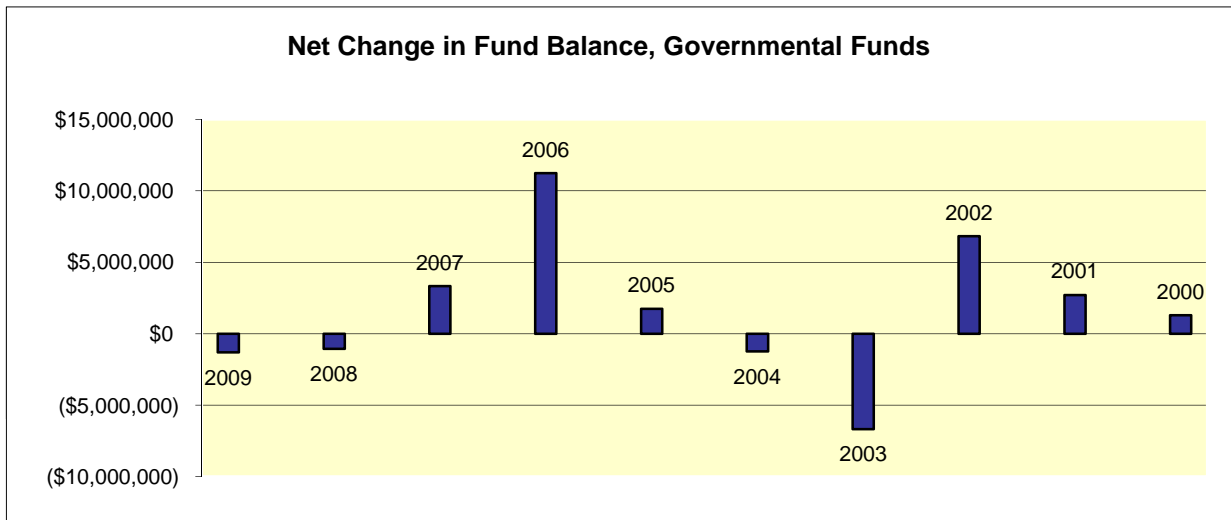
(continued)

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>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
<u>Real Property</u>				
Residential/Agriculture.....	\$ 2,627,838,380	\$ 2,593,701,300	\$ 2,368,792,000	\$ 2,296,205,540
Commercial/Industrial/Public Utility/Mineral.....	496,380,310	505,551,190	428,477,060	414,445,720
Assessed Valuation.....	3,124,218,690	3,099,252,490	2,797,269,060	2,710,651,260
Estimated True Value	8,926,339,114	8,855,007,114	7,992,197,314	7,744,717,886
<u>Public Utility</u>				
<u>Tangible Personal Property</u>				
Assessed Valuation.....	104,533,750	98,167,860	96,038,050	104,442,650
Estimated True Value	418,135,000	392,671,440	384,152,200	417,770,600
<u>General Business</u>				
<u>Tangible Personal Property</u>				
Assessed Valuation.....	3,759,920	39,963,057	79,597,464	104,518,635
Estimated True Value	37,599,200	639,408,912	636,779,712	557,432,720
<u>Total</u>				
Assessed Valuation.....	3,232,512,360	3,237,383,407	2,972,904,574	2,919,612,545
Estimated True Value	9,382,073,314	9,887,087,466	9,013,129,226	8,719,921,206
Assessed Value Ratio.....	34.45%	32.74%	32.98%	33.48%
Weighted Average Tax Rate.....	\$ 6.75	\$ 6.74	\$ 7.10	\$ 7.12

Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35 percent of the estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent for machinery and equipment and 23 percent for inventories. General business tangible personal property tax was phased out beginning in 2006. Both types of general business tangible personal property were assessed at 12.5 for 2007, 6.25 percent for 2008 and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes were levied or collected in 2009 from general business taxpayers (except telephone companies whose last year to pay tangible personal property tax is 2010).

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

2005	2004	2003	2002	2001	2000
\$ 2,206,719,710	\$ 1,953,415,780	\$ 1,875,365,030	\$ 1,820,786,570	\$ 1,540,112,430	\$ 1,484,420,430
415,669,580	382,163,710	379,922,290	369,015,650	289,737,100	283,704,650
2,622,389,290	2,335,579,490	2,255,287,320	2,189,802,220	1,829,849,530	1,768,125,080
7,492,540,829	6,673,084,257	6,443,678,057	6,256,577,771	5,228,141,514	5,051,785,943
105,193,430	104,715,800	99,663,470	95,192,990	91,473,470	105,431,000
420,773,720	418,863,200	398,653,880	380,771,960	261,352,771	301,231,429
131,234,443	138,685,493	146,455,872	152,059,287	147,791,871	147,061,622
524,937,772	554,741,972	585,823,488	608,237,148	591,167,484	588,246,488
2,858,817,163	2,578,980,783	2,501,406,662	2,437,054,497	2,069,114,871	2,020,617,702
8,438,252,321	7,646,689,429	7,428,155,425	7,245,586,879	6,080,661,770	5,941,263,859
33.88%	33.73%	33.67%	33.64%	34.03%	34.01%
\$ 5.48	\$ 5.15	\$ 5.17	\$ 5.19	\$ 5.56	\$ 5.59

Fairfield County, Ohio

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

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
<u>Unvoted Millage</u>				
Operating.....	2.600000	2.600000	2.600000	2.600000
<u>Voted Millage - By Levy</u>				
2005 ADAMHS.....				
Residential/Agricultural Real.....	0.690733	0.691831	0.742134	0.744773
Commercial/Industrial/Public Utility/Mineral Real.....	0.655152	0.625151	0.742289	0.750000
General Business/Public Utility Personal.....	0.750000	0.750000	0.750000	0.750000
1987 MRDD.....				
Residential/Agricultural Real.....	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial/Public Utility/Mineral Real.....	0.000000	0.000000	0.000000	0.000000
General Business/Public Utility Personal.....	0.000000	0.000000	0.000000	0.000000
1998 MRDD.....				
Residential/Agricultural Real.....	0.776447	0.777682	0.834227	0.837193
Commercial/Industrial/Public Utility/Mineral Real.....	0.741278	0.707333	0.839870	0.848594
General Business/Public Utility Personal.....	1.200000	1.200000	1.200000	1.200000
1982 MRDD.....				
Residential/Agricultural Real.....	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial/Public Utility/Mineral Real.....	0.000000	0.000000	0.000000	0.000000
General Business/Public Utility Personal.....	0.000000	0.000000	0.000000	0.000000
2005 MRDD.....				
Residential/Agricultural Real.....	1.841954	1.844882	1.979024	1.986062
Commercial/Industrial/Public Utility/Mineral Real.....	1.747072	1.667068	1.979438	2.000000
General Business/Public Utility Personal.....	2.000000	2.000000	2.000000	2.000000
2004 Road and Bridge.....				
Residential/Agricultural Real.....	0.421704	0.422375	0.453086	0.454697
Commercial/Industrial/Public Utility/Mineral Real.....	0.413196	0.394275	0.468153	0.473016
General Business/Public Utility Personal.....	0.500000	0.500000	0.500000	0.500000
2004 Senior Services.....				
Residential/Agricultural Real.....	0.421704	0.422375	0.453086	0.454697
Commercial/Industrial/Public Utility/Mineral Real.....	0.413196	0.394275	0.468153	0.473016
General Business/Public Utility Personal.....	0.500000	0.500000	0.500000	0.500000
<u>Total Voted Millage - By Type of Property</u>				
Residential/Agricultural Real.....	4.152542	4.159145	4.461557	4.477422
Commercial/Industrial/Public Utility/Mineral Real.....	3.969894	3.788102	4.497903	4.544626
General Business/Public Utility Personal.....	4.950000	4.950000	4.950000	4.950000
<u>Total Millage By Type of Property</u>				
Residential/Agricultural Real.....	6.752542	6.759145	7.061557	7.077422
Commercial/Industrial/Public Utility/Mineral Real.....	6.569894	6.388102	7.097903	7.144626
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.

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

Source: *Fairfield County Auditor's Office*

Table 7

2005	2004	2003	2002	2001	2000
2.600000	2.600000	2.600000	2.600000	2.600000	2.600000
0.124711	0.136181	0.137340	0.138279	0.159433	0.160080
0.170911	0.183739	0.182124	0.179950	0.221847	0.223665
0.750000	0.750000	0.750000	0.750000	0.750000	0.750000
0.403775	0.440910	0.444665	0.447707	0.516196	0.518292
0.475595	0.511293	0.506800	0.500750	0.617339	0.622399
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
0.843068	0.920605	0.928445	0.934796	1.077800	1.082177
0.834376	0.897004	0.889122	0.878509	1.083052	1.091929
1.200000	1.200000	1.200000	1.200000	1.200000	1.200000
0.380920	0.415953	0.419495	0.422364	0.486976	0.488953
0.414786	0.445920	0.442002	0.436726	0.538408	0.542821
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
0.457888	0.422825	0.426426	0.429343	0.495023	0.497033
0.465090	0.406728	0.403154	0.398342	0.491087	0.495113
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.457888	0.000000	0.000000	0.000000	0.000000	0.000000
0.465090	0.000000	0.000000	0.000000	0.000000	0.000000
0.500000	0.000000	0.000000	0.000000	0.000000	0.000000
2.668250	2.336474	2.356371	2.372489	2.735428	2.746535
2.825848	2.444684	2.423202	2.394277	2.951733	2.975927
4.950000	4.450000	4.450000	4.450000	4.450000	4.450000
5.268250	4.936474	4.956371	4.972489	5.335428	5.346535
5.425848	5.044684	5.023202	4.994277	5.551733	5.575927
7.550000	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)

	2009	2008	2007	2006
<u>Overlapping Rates by Taxing District</u>				
<u>Townships</u>				
Amanda Township.....				
Residential/Agricultural Real.....	2.700000	2.700000	2.700000	2.700000
Commercial/Industrial/Public Utility/Mineral Real.....	2.700000	2.700000	2.700000	2.700000
General Business/Public Utility Personal.....	2.700000	2.700000	2.700000	2.700000
Amanda Township In Corporation.....				
Residential/Agricultural Real.....	0.300000	0.300000	0.300000	0.300000
Commercial/Industrial/Public Utility/Mineral Real.....	0.300000	0.300000	0.300000	0.300000
General Business/Public Utility Personal.....	0.300000	0.300000	0.300000	0.300000
Berne Township.....				
Residential/Agricultural Real.....	4.922102	4.924025	5.215149	5.217581
Commercial/Industrial/Public Utility/Mineral Real.....	4.880626	4.837376	5.039577	4.990753
General Business/Public Utility Personal.....	7.700000	7.700000	7.700000	7.700000
Berne Township In Corporation.....				
Residential/Agricultural Real.....	2.593120	2.594641	2.828565	2.830481
Commercial/Industrial/Public Utility/Mineral Real.....	2.586028	2.551850	2.716469	2.677909
General Business/Public Utility Personal.....	3.900000	3.900000	3.900000	3.900000
Bloom Township.....				
Residential/Agricultural Real.....	14.095463	14.068031	14.554398	14.589714
Commercial/Industrial/Public Utility/Mineral Real.....	14.420928	14.384099	14.969594	14.949982
General Business/Public Utility Personal.....	18.050000	18.050000	18.050000	18.050000
Bloom Township In Corporation.....				
Residential/Agricultural Real.....	9.605296	9.584200	9.964925	9.995606
Commercial/Industrial/Public Utility/Mineral Real.....	9.759239	9.739303	10.322206	10.305276
General Business/Public Utility Personal.....	13.150000	13.150000	13.150000	13.150000
Clearcreek Township.....				
Residential/Agricultural Real.....	7.148947	7.145670	7.580232	7.602642
Commercial/Industrial/Public Utility/Mineral Real.....	6.460181	6.447309	7.418270	7.441282
General Business/Public Utility Personal.....	8.250000	8.250000	8.250000	8.250000
Clearcreek Township In Corporation.....				
Residential/Agricultural Real.....	2.389213	2.388092	2.526471	2.532947
Commercial/Industrial/Public Utility/Mineral Real.....	2.135718	2.133047	2.412292	2.416343
General Business/Public Utility Personal.....	3.050000	3.050000	3.050000	3.050000
Greenfield Township.....				
Residential/Agricultural Real.....	8.926044	9.005258	9.441880	9.359381
Commercial/Industrial/Public Utility/Mineral Real.....	8.018307	7.522655	8.487836	8.550876
General Business/Public Utility Personal.....	11.200000	11.200000	11.200000	11.100000
Greenfield Township In Corporation.....				
Residential/Agricultural Real.....	6.346492	6.415492	6.803977	6.719366
Commercial/Industrial/Public Utility/Mineral Real.....	5.551007	5.119608	5.970040	6.012035
General Business/Public Utility Personal.....	8.300000	8.300000	8.300000	8.200000

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Source: *Fairfield County Auditor's Office*

(Continued)

Table 7

<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</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
5.217553	5.390136	5.403769	5.129163	5.690272	5.702542
4.958303	5.193981	5.189169	4.706035	5.937198	5.935210
7.700000	7.700000	7.700000	7.700000	7.700000	7.700000
2.830477	2.971048	2.981871	2.706191	3.124896	3.134354
2.652289	2.845605	2.842267	2.373887	3.320648	3.318652
3.900000	3.900000	3.900000	3.900000	3.900000	3.900000
14.752821	13.316081	11.396656	9.809257	10.747350	10.803122
15.091833	13.408065	11.540086	10.041357	12.669056	12.724727
18.050000	15.300000	15.300000	15.300000	15.300000	15.300000
10.132160	8.428798	8.514524	6.916416	7.739012	7.787446
10.423382	8.524340	8.549190	7.054808	9.454414	9.499906
13.150000	10.400000	10.400000	10.400000	10.400000	10.400000
6.879908	7.219988	7.234855	7.246266	6.934814	6.967613
6.593288	6.984418	7.041421	7.041421	7.542204	7.542204
8.250000	8.250000	8.250000	8.250000	8.250000	8.250000
2.535343	2.659947	2.665252	2.668038	2.276127	2.285071
2.420160	2.564181	2.579039	2.579039	2.620641	2.620641
3.050000	3.050000	3.050000	3.050000	3.050000	3.050000
10.274688	9.038037	9.068726	9.103249	9.218364	5.262377
9.252673	7.997627	7.979438	7.843824	9.254914	5.970181
13.100000	12.200000	12.200000	12.200000	12.200000	8.200000
7.612152	6.310383	6.336928	6.366674	6.851198	2.892090
6.716641	5.399716	5.383713	5.264711	6.849965	3.510051
10.200000	9.300000	9.300000	9.300000	9.300000	5.300000

(continued)

Fairfield County, Ohio

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

	2009	2008	2007	2006
Overlapping Rates by Taxing District				
Townships				
Hocking Township.....				
Residential/Agricultural Real.....	4.169288	4.169116	4.316884	4.318276
Commercial/Industrial/Public Utility/Mineral Real.....	3.652106	3.617240	3.856736	3.855640
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.....	3.346613	3.350923	3.475945	3.483750
Commercial/Industrial/Public Utility/Mineral Real.....	4.071595	4.070963	3.902308	3.904450
General Business/Public Utility Personal.....	4.700000	4.700000	4.700000	4.700000
Pleasant Township.....				
Residential/Agricultural Real.....	8.018026	8.019557	8.473819	6.496145
Commercial/Industrial/Public Utility/Mineral Real.....	8.261125	8.026111	8.315886	6.325852
General Business/Public Utility Personal.....	9.100000	9.100000	9.100000	7.100000
Pleasant Township In Corporation.....				
Residential/Agricultural Real.....	5.818026	5.819557	6.273819	4.296145
Commercial/Industrial/Public Utility/Mineral Real.....	6.061125	5.826111	6.115886	4.125852
General Business/Public Utility Personal.....	6.900000	6.900000	6.900000	4.900000
Richland Township.....				
Residential/Agricultural Real.....	7.288458	7.278976	4.747937	4.761642
Commercial/Industrial/Public Utility/Mineral Real.....	6.059996	6.057437	4.498550	4.499021
General Business/Public Utility Personal.....	9.000000	9.000000	6.000000	6.000000
Richland Township In Corporation.....				
Residential/Agricultural Real.....	5.188458	5.178976	2.647937	2.661642
Commercial/Industrial/Public Utility/Mineral Real.....	3.959996	3.957437	2.398550	2.399021
General Business/Public Utility Personal.....	6.900000	6.900000	3.900000	3.900000
Rushcreek Township.....				
Residential/Agricultural Real.....	13.695362	13.689862	13.961575	13.357674
Commercial/Industrial/Public Utility/Mineral Real.....	13.350822	13.217163	14.646864	14.298359
General Business/Public Utility Personal.....	15.200000	15.200000	15.200000	15.200000
Rushcreek Township In Corporation.....				
Residential/Agricultural Real.....	5.979778	5.976668	6.292099	5.661472
Commercial/Industrial/Public Utility/Mineral Real.....	5.770230	5.646901	6.585686	6.203875
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

<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>
4.324116	4.451994	4.463132	4.467290	3.510164	3.512073
3.853046	3.946182	3.957570	3.881060	3.680192	3.680192
4.700000	4.700000	4.700000	4.700000	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
3.489623	3.562930	3.567135	3.570825	3.863360	3.885853
3.904450	4.075165	4.076165	3.846030	4.341650	4.340228
4.700000	4.700000	4.700000	4.700000	4.700000	4.700000
8.134695	8.585046	7.571630	7.586710	8.249878	5.282939
7.719336	8.053496	7.166247	7.094392	8.700539	6.042191
9.100000	9.100000	9.100000	9.100000	9.100000	6.600000
5.934695	6.385046	5.371630	5.386710	6.049878	3.082939
5.519336	5.853496	4.966247	4.894392	6.500539	3.842191
6.900000	6.900000	6.900000	6.900000	6.900000	4.400000
4.758543	4.956316	4.970370	4.984960	5.416415	5.435726
4.225171	4.346938	4.346938	4.225996	5.976171	5.990305
6.000000	6.000000	6.000000	6.000000	6.000000	6.000000
2.658543	2.856316	2.870370	2.884960	3.316415	3.335726
2.125171	2.246938	2.246938	2.125996	3.876171	3.890305
3.900000	3.900000	3.900000	3.900000	3.900000	3.900000
13.383088	12.657826	12.328265	11.700502	13.555128	11.689988
14.433868	11.865108	10.799680	10.707988	14.100861	12.935073
15.200000	15.200000	15.200000	15.200000	15.200000	15.200000
5.671014	5.730572	5.743811	5.654202	6.706986	4.813498
6.233868	5.681086	5.681086	5.575688	6.998629	5.832840
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)

	2009	2008	2007	2006
Overlapping Rates by Taxing District				
<u>Townships</u>				
Violet Township.....				
Residential/Agricultural Real.....	9.064177	8.874830	9.278948	9.310399
Commercial/Industrial/Public Utility/Mineral Real.....	8.166813	7.815701	9.238961	9.436581
General Business/Public Utility Personal.....	14.050000	13.850000	13.850000	13.850000
Violet Township In Corporation.....				
Residential/Agricultural Real.....	7.364177	7.174830	7.578948	7.610399
Commercial/Industrial/Public Utility/Mineral Real.....	6.466813	6.115701	7.538961	7.736581
General Business/Public Utility Personal.....	12.350000	12.150000	12.150000	12.150000
Walnut Township.....				
Residential/Agricultural Real.....	8.076648	7.783150	8.481112	5.486792
Commercial/Industrial/Public Utility/Mineral Real.....	8.340314	8.101270	8.466850	5.476934
General Business/Public Utility Personal.....	8.600000	8.600000	8.600000	5.600000
Walnut Township In Corporation.....				
Residential/Agricultural Real.....	5.876648	5.583150	6.281112	3.286792
Commercial/Industrial/Public Utility/Mineral Real.....	6.140314	5.901270	6.266850	3.276934
General Business/Public Utility Personal.....	6.400000	6.400000	6.400000	3.400000
<u>School Districts</u>				
Amanda Clearcreek Local Schools.....				
Residential/Agricultural Real.....	22.854633	22.955194	23.287606	23.589678
Commercial/Industrial/Public Utility/Mineral Real.....	22.952486	22.843236	23.209892	23.519981
General Business/Public Utility Personal.....	38.000000	38.100000	38.400000	38.700000
Berne Union Local Schools.....				
Residential/Agricultural Real.....	24.145436	24.142347	24.479106	24.782440
Commercial/Industrial/Public Utility/Mineral Real.....	24.594358	24.090879	24.692908	24.833133
General Business/Public Utility Personal.....	48.200000	48.200000	48.500000	48.800000
Bloom Carroll Local Schools.....				
Residential/Agricultural Real.....	20.000025	20.000020	20.000008	20.000014
Commercial/Industrial/Public Utility/Mineral Real.....	22.101563	20.000033	20.092563	20.000035
General Business/Public Utility Personal.....	42.300000	42.300000	42.300000	42.300000
Canal Winchester Local Schools.....				
Residential/Agricultural Real.....	32.579522	30.950742	31.337125	31.367616
Commercial/Industrial/Public Utility/Mineral Real.....	34.282201	33.516497	33.551204	33.645047
General Business/Public Utility Personal.....	62.830000	61.150000	61.150000	61.150000
Fairfield Union Local Schools.....				
Residential/Agricultural Real.....	23.789187	23.791375	24.187764	24.693592
Commercial/Industrial/Public Utility/Mineral Real.....	24.213256	23.665475	24.657256	25.188182
General Business/Public Utility Personal.....	45.100000	45.100000	45.400000	45.900000
Lancaster City Schools.....				
Residential/Agricultural Real.....	21.133776	21.143582	26.449314	26.397391
Commercial/Industrial/Public Utility/Mineral Real.....	24.184324	23.423404	30.531064	30.490806
General Business/Public Utility Personal.....	64.600000	64.600000	68.500000	68.400000

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Source: Fairfield County Auditor's Office

(Continued)

Table 7

2005	2004	2003	2002	2001	2000
9.175531	9.907761	10.046459	6.323302	6.958430	6.985503
8.915380	9.452246	9.442057	5.582475	6.338776	6.567297
13.650000	13.650000	13.650000	9.800000	9.800000	9.800000
7.675531	8.407761	8.546459	4.823330	5.458430	5.485503
7.415380	7.952246	7.942057	4.082475	4.838776	5.067297
12.150000	12.150000	12.150000	8.300000	8.300000	8.300000
5.299553	5.443998	4.949195	4.946271	5.343870	4.972135
5.208895	5.351296	4.794356	4.762352	5.520762	5.433093
5.600000	5.600000	5.600000	5.600000	5.600000	5.600000
3.099553	3.243998	2.749195	2.746271	3.143870	2.772135
3.008895	3.151296	2.594356	2.562352	3.320762	3.233093
3.400000	3.400000	3.400000	3.400000	3.400000	3.400000
23.689296	24.221701	26.423358	26.427123	27.098630	26.917594
23.630594	24.296911	26.396043	26.136689	27.408994	27.231792
38.800000	39.300000	42.300000	42.300000	42.500000	42.300000
24.779566	24.802988	24.804717	25.005214	27.064240	28.020147
24.705364	25.311468	24.965955	24.917635	30.677015	31.566225
48.800000	48.800000	48.800000	49.000000	50.000000	50.900000
20.000005	20.000008	20.000013	20.000010	20.000005	20.000009
20.000030	20.534342	20.538894	20.000014	21.566647	23.058480
42.300000	42.300000	42.300000	42.300000	42.300000	42.300000
32.966715	33.787692	33.942596	35.572391	29.373327	29.698886
34.949623	33.750836	35.240553	38.449088	32.072282	32.892050
60.900000	60.950000	61.100000	62.700000	55.810000	55.810000
24.900474	21.885453	21.893329	21.902446	22.210811	22.222334
24.892200	22.237930	22.237910	21.696893	22.291706	22.289654
46.100000	43.000000	43.000000	43.000000	43.100000	43.100000
26.506914	24.360133	24.453313	24.506523	27.667349	27.711177
30.253593	28.360542	28.501603	28.420406	33.020661	32.691697
68.400000	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)

	2009	2008	2007	2006
Overlapping Rates by Taxing District				
School Districts				
Liberty Union Thurston Local Schools.....				
Residential/Agricultural Real.....	27.811556	25.561595	25.995747	26.197843
Commercial/Industrial/Public Utility/Mineral Real.....	28.328663	25.571924	26.200059	26.399385
General Business/Public Utility Personal.....	45.500000	43.400000	43.800000	44.000000
Northern Local Schools.....				
Residential/Agricultural Real.....	24.405560	24.568362	24.998210	24.986193
Commercial/Industrial/Public Utility/Mineral Real.....	25.794949	25.525307	25.897418	25.915909
General Business/Public Utility Personal.....	35.300000	35.300000	35.720000	35.720000
Pickerington Local Schools.....				
Residential/Agricultural Real.....	40.400605	40.924329	40.400316	36.794741
Commercial/Industrial/Public Utility/Mineral Real.....	39.210458	38.406104	41.717053	38.656987
General Business/Public Utility Personal.....	79.850000	80.350000	80.750000	77.050000
Reynoldsburg City Schools.....				
Residential/Agricultural Real.....	37.014480	30.293338	30.523603	30.526988
Commercial/Industrial/Public Utility/Mineral Real.....	42.076495	36.842211	36.964515	36.717145
General Business/Public Utility Personal.....	64.600000	58.000000	58.200000	58.200000
Southwest Licking Local Schools.....				
Residential/Agricultural Real.....	30.492941	31.299473	31.389303	33.768420
Commercial/Industrial/Public Utility/Mineral Real.....	30.488216	31.320111	31.401724	33.786995
General Business/Public Utility Personal.....	36.390000	37.220000	37.300000	39.670000
Teays Valley Local Schools.....				
Residential/Agricultural Real.....	29.100012	29.100012	29.100017	26.200017
Commercial/Industrial/Public Utility/Mineral Real.....	29.100012	29.100120	29.245581	26.200017
General Business/Public Utility Personal.....	31.800000	31.800000	34.100000	31.200000
Walnut Township Local Schools.....				
Residential/Agricultural Real.....	26.100008	26.800008	27.100008	27.800008
Commercial/Industrial/Public Utility/Mineral Real.....	26.153046	26.800008	27.100008	27.800008
General Business/Public Utility Personal.....	34.000000	34.700000	35.000000	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.....	2.500000	3.000000	3.000000	3.000000
Commercial/Industrial/Public Utility/Mineral Real.....	2.500000	3.000000	3.000000	3.000000
General Business/Public Utility Personal.....	2.500000	3.000000	3.000000	3.000000
Mid East Ohio Joint Vocational Schools.....				
Residential/Agricultural Real.....	2.000002	2.000001	2.000004	1.999990
Commercial/Industrial/Public Utility/Mineral Real.....	2.004351	2.010492	1.999999	1.999633
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

2005	2004	2003	2002	2001	2000
26.199478	26.234122	27.119027	23.020171	23.514180	23.717796
26.203841	26.893427	27.873598	23.091069	23.688494	23.893008
44.000000	44.000000	45.200000	41.100000	41.400000	41.600000
25.466108	25.443069	25.503672	25.780041	25.718858	22.971998
26.943244	27.205453	27.177065	27.278697	26.266220	24.986289
35.720000	35.720000	35.720000	35.720000	35.720000	32.800000
37.401946	40.212664	32.687411	32.935932	35.485208	31.601706
38.292281	40.203231	31.665967	31.209597	34.036770	30.713668
77.500000	78.000000	70.100000	70.100000	70.300000	66.360000
32.700078	31.365681	31.405275	30.601995	30.816438	31.040390
39.446888	37.316063	37.190146	36.963534	37.174553	37.258164
58.530000	57.110000	57.100000	54.180000	54.290000	54.390000
26.842760	25.964317	26.173479	27.718863	28.031678	28.069913
27.074743	26.200257	26.453205	27.860967	28.229753	28.232584
32.620000	31.700000	31.900000	42.880000	43.150000	43.150000
26.600017	26.600017	26.600017	26.600017	26.600017	26.600017
26.720362	26.927419	26.958432	26.600017	26.628048	26.600017
31.600000	31.600000	31.600000	31.600000	31.600000	31.600000
27.800008	29.803750	29.829045	30.100008	32.100008	32.600008
27.800008	30.018187	30.018187	30.100008	32.113822	32.600008
35.700000	37.700000	37.700000	38.000000	40.000000	40.500000
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
3.000000	2.800000	3.000000	2.000000	2.000000	2.000000
3.000000	2.800000	3.000000	2.000000	2.000000	2.000000
3.000000	2.800000	3.000000	2.000000	2.000000	2.000000
2.000002	2.000002	1.999608	2.000882	2.000005	2.000001
2.007883	1.993825	2.066969	2.094114	2.086347	2.335689
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)

	2009	2008	2007	2006
Overlapping Rates by Taxing District				
Corporations				
Amanda Village.....				
Residential/Agricultural Real.....	5.169249	5.168136	5.394243	4.599216
Commercial/Industrial/Public Utility/Mineral Real.....	4.932345	4.902495	5.095911	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
Overlapping Rates by Taxing District				
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.....	2.316876	2.316348	2.342156	2.351312
Commercial/Industrial/Public Utility/Mineral Real.....	2.460228	2.460192	2.573836	2.571480
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

<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>
4.599231	4.884327	4.884327	4.858680	4.231635	4.231635
4.343478	4.429710	4.403358	4.403358	5.086188	5.083494
5.400000	5.400000	5.400000	5.400000	5.400000	5.400000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
2.200000	2.200000	2.200000	2.200000	2.200000	2.200000
2.200000	2.200000	2.200000	2.200000	2.200000	2.200000
2.200000	2.200000	2.200000	2.200000	2.200000	2.200000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	2.305972	2.304781	2.302903	2.414983	2.416729
1.900000	2.394988	2.393542	2.385034	2.727151	2.726506
1.900000	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
2.389704	2.473720	2.539462	2.540124	2.697260	2.697928
2.585076	2.652860	2.652860	2.652860	3.013064	3.013064
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)

	2009	2008	2007	2006
Overlapping Rates by Taxing District				
Millersport Village.....				
Residential/Agricultural Real.....	9.608224	9.580741	10.788590	8.791062
Commercial/Industrial/Public Utility/Mineral Real.....	9.321624	9.257670	9.762102	7.762102
General Business/Public Utility Personal.....	11.900000	11.900000	11.900000	9.900000
Pickerington City.....				
Residential/Agricultural Real.....	6.029792	6.024974	6.160104	6.198059
Commercial/Industrial/Public Utility/Mineral Real.....	6.210638	5.954629	6.979109	7.109866
General Business/Public Utility Personal.....	7.800000	7.800000	7.800000	7.800000
Pleasantville Village.....				
Residential/Agricultural Real.....	6.428712	6.427358	5.552033	5.549333
Commercial/Industrial/Public Utility/Mineral Real.....	6.272952	5.761657	5.002153	5.009169
General Business/Public Utility Personal.....	8.300000	8.300000	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.....	2.308921	3.527362	3.744185	3.746010
Commercial/Industrial/Public Utility/Mineral Real.....	2.240246	3.320789	3.676223	3.671831
General Business/Public Utility Personal.....	2.700000	4.700000	4.700000	4.700000
Sugar Grove Village.....				
Residential/Agricultural Real.....	5.488496	5.487364	3.623404	3.622284
Commercial/Industrial/Public Utility/Mineral Real.....	5.534016	5.533664	3.977996	3.977996
General Business/Public Utility Personal.....	5.800000	5.800000	5.800000	5.800000
Thurston Village.....				
Residential/Agricultural Real.....	4.406073	4.406063	4.700000	4.700000
Commercial/Industrial/Public Utility/Mineral Real.....	4.482980	4.222098	4.681013	4.700000
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.....	9.384657	7.977615	8.084426	8.210628
Commercial/Industrial/Public Utility/Mineral Real.....	9.049969	7.834707	7.784295	7.628224
General Business/Public Utility Personal.....	10.200000	11.000000	11.000000	11.000000

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Source: *Fairfield County Auditor's Office*

(Continued)

Table 7

2005	2004	2003	2002	2001	2000
8.784707	7.618493	7.653555	7.649062	5.768689	5.771408
7.841871	7.232177	7.232177	7.156943	7.430359	7.430359
9.900000	9.900000	9.900000	9.900000	9.900000	9.900000
6.245072	6.703982	6.887781	7.024467	7.738631	4.944422
6.788682	7.185271	7.162022	6.902703	7.735188	4.516880
7.800000	7.800000	7.800000	7.800000	7.800000	7.800000
5.539673	5.656480	5.655279	5.653030	6.527317	5.527729
5.010178	5.163954	5.163954	4.911430	6.664245	5.664245
10.300000	10.300000	10.300000	10.300000	10.300000	9.300000
0.700000	0.700000	0.700000	0.700000	0.760000	0.760000
0.700000	0.700000	0.700000	0.700000	0.760000	0.760000
0.700000	0.700000	0.700000	0.700000	0.760000	0.760000
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
3.754726	3.917226	3.922267	3.908174	4.632235	4.633767
3.671831	3.877070	3.876182	3.876182	4.695470	4.695470
4.700000	4.700000	4.700000	4.700000	4.700000	4.700000
3.623260	3.822140	3.820648	3.811368	4.334740	4.335720
3.977996	4.196580	4.196580	4.196580	5.627900	5.611640
5.800000	5.800000	5.800000	5.800000	5.800000	5.800000
4.279228	4.340743	4.364673	4.371965	3.240063	3.241620
3.852455	4.000475	4.000475	3.731843	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
8.836145	8.878858	8.911098	10.035095	11.321770	8.439295
9.525925	9.478350	9.831088	10.194855	12.504938	9.147692
11.000000	11.000000	11.000000	11.000000	16.000000	13.000000

(continued)

Fairfield County, Ohio

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

	2009	2008	2007	2006
Overlapping Rates by Taxing District				
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.....	5.629792	5.624974	5.760104	5.798059
Commercial/Industrial/Public Utility/Mineral Real.....	5.810638	5.554629	6.579109	6.709866
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	3.000000	0.000000
Commercial/Industrial/Public Utility/Mineral Real.....	3.000000	3.000000	3.000000	0.000000
General Business/Public Utility Personal.....	3.000000	3.000000	3.000000	0.000000
Liberty Basil Joint Fire District.....				
Residential/Agricultural Real.....	6.876703	6.873241	7.443851	7.489049
Commercial/Industrial/Public Utility/Mineral Real.....	7.691552	7.366676	8.256916	8.255292
General Business/Public Utility Personal.....	9.270000	9.270000	9.270000	9.270000
Fairfield County Library.....				
Residential/Agricultural Real.....	0.420484	0.421279	0.455988	0.457400
Commercial/Industrial/Public Utility/Mineral Real.....	0.417774	0.401752	0.465796	0.467100
General Business/Public Utility Personal.....	0.500000	0.500000	0.500000	0.500000
Pataskala Library.....				
Residential/Agricultural Real.....	0.497606	0.496907	0.000000	0.000000
Commercial/Industrial/Public Utility/Mineral Real.....	0.498905	0.499496	0.000000	0.000000
General Business/Public Utility Personal.....	0.500000	0.500000	0.000000	0.000000

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Source: *Fairfield County Auditor's Office*

(Continued)

Table 7

2005	2004	2003	2002	2001	2000
2.700000	2.700000	2.700000	2.700000	2.700000	2.700000
2.700000	2.700000	2.700000	2.700000	2.700000	2.700000
2.700000	2.700000	2.700000	2.700000	2.700000	2.700000
5.845073	6.303982	6.487781	6.624467	7.338631	4.544422
6.388682	6.785271	6.762022	6.502703	7.335188	4.116879
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
3.503477	3.890660	3.899686	3.300748	3.813698	3.826506
4.185446	4.500833	4.493354	3.913901	4.918779	4.925096
5.270000	5.270000	5.270000	5.270000	5.270000	5.270000
0.460900	0.000000	0.000000	0.000000	0.000000	0.000000
0.463000	0.000000	0.000000	0.000000	0.000000	0.000000
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	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)	2009	2008	2007	2006
<u>Real and Public Utility Property</u>					
Current Tax Levy.....	\$	21,601,339	\$ 20,186,748	\$ 21,235,619	\$ 20,166,138
Current Tax Collections.....		20,750,744	19,345,043	19,829,126	19,327,970
Percent of Current Collections to Levy.....		96.06%	95.83%	93.38%	95.84%
Delinquent Tax Collections..... (1)		694,195	641,641	663,104	610,488
Total Tax Collections.....		21,444,939	19,986,684	20,492,230	19,938,458
Ratio of Total Collections to Levy.....		99.28%	99.01%	96.50%	98.87%
Outstanding Delinquent Taxes..... (2)		1,751,652	1,172,770	1,406,493	1,351,690
Ratio of Outstanding Delinquent Taxes to Tax Levy.....		8.11%	5.81%	6.62%	6.70%
<u>Tangible Personal Property</u>					
Current Tax Levy.....	\$	31,449	\$ 175,627	\$ 585,246	\$ 742,823
Current Tax Collections.....		29,454	164,485	498,088	531,752
Percent of Current Collections to Levy.....		93.66%	93.66%	85.11%	71.59%
Delinquent Tax Collections..... (1)		26,235	28,787	9,070	11,875
Total Tax Collections.....		55,689	193,272	507,157	543,627
Ratio of Total Collections to Levy.....		177.07%	110.05%	86.66%	73.18%
Outstanding Delinquent Taxes..... (2)		72,701	89,512	138,002	248,410
Ratio of Outstanding Delinquent Taxes to Tax Levy.....		231.17%	50.97%	23.58%	33.44%

- (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

2005	2004	2003	2002	2001	2000
\$ 14,694,865	\$ 13,071,260	\$ 12,088,256	\$ 11,886,806	\$ 10,937,192	\$ 10,485,370
14,127,221	11,857,308	11,470,595	11,178,974	10,308,937	9,958,037
96.14%	90.71%	94.89%	94.05%	94.26%	94.97%
404,999	378,163	379,356	293,114	268,290	277,866
14,532,220	12,235,471	11,849,951	11,472,088	10,577,227	10,235,903
98.89%	93.61%	98.03%	96.51%	96.71%	97.62%
934,050	1,480,608	678,642	650,784	598,139	524,307
6.36%	11.33%	5.61%	5.47%	5.47%	5.00%
\$ 918,356	\$ 923,956	\$ 932,940	\$ 969,153	\$ 928,624	\$ 935,347
677,504	734,668	823,653	934,310	830,427	914,210
73.77%	79.51%	88.29%	96.40%	89.43%	97.74%
15,708	3,851	11,259	116,490	14,496	59,349
693,212	738,519	834,912	1,050,800	844,923	973,559
75.48%	79.93%	89.49%	108.42%	90.99%	104.09%
145,061	74,678	26,972	88,039	54,292	17,409
15.80%	8.08%	2.89%	9.08%	5.85%	1.86%

Fairfield County, Ohio

PRINCIPAL TAXPAYERS-REAL ESTATE TAX 2009 and 2000 (1)

Table 9

		2009	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
RVM Glimcher LLC	Developer	\$ 21,717,250	0.70%
Anyi Apartments LLC	Apartments	8,120,010	0.26%
Pickerington Apartments LLC	Apartments	6,232,070	0.20%
Regency Centers LP	Developer	5,583,700	0.18%
Lakes Edge LLC	Apartments	5,057,920	0.16%
Creekside I Aquistions LLC	Apartments	5,041,730	0.16%
Ohio Retail II LL LLC	Retail	4,776,050	0.15%
B & G Realty Inc.	Real Estate	4,517,800	0.15%
Lancaster Phase One Group PLL	Developer	4,269,580	0.14%
NL Ventures VI West Fair LLC	Industrial	4,174,860	0.13%
Total		<u>\$ 69,490,970</u>	<u>2.23%</u>
Total Countywide Valuations		<u>\$ 3,124,218,690</u>	

		2000	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
Glimcher Holdings	Developer	\$ 24,969,820	1.41%
Anchor Hocking Glass	Glass Manufacturer	5,946,530	0.34%
Associated Estates Realty Corp	Real Estate Investment Mgmt	5,780,640	0.33%
Mt Carmel IHealth System	Business	4,839,720	0.27%
Lakes Edge Partnership	Apartments	4,313,370	0.24%
Lancaster Phase One Group	Apartments	3,840,690	0.22%
Dominion Homes Inc.	Residential Homes	3,529,290	0.20%
Ardmore of Ohio Limited	Developer	3,383,510	0.19%
Meijer Incorporated	Retail	3,228,950	0.18%
Wesley Ridge	Adult Day Care/Nursing	3,160,180	0.18%
Total		<u>\$ 62,992,700</u>	<u>3.56%</u>
Total Countywide Valuations		<u>\$ 1,768,125,080</u>	

(1) The amounts presented represent the assessed values upon which 2009 and 2000 collections were based.

Source: Fairfield County Auditor's Office

Fairfield County, Ohio

PRINCIPAL TAXPAYERS-PUBLIC UTILITY TAX 2009 and 2000 (1)

Table 10

		2009	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
Ohio Power Company	Public Utility	\$ 30,881,200	29.54%
Columbia Gas Transmission	Public Utility	28,193,380	26.97%
South Central Power Company	Public Utility	21,681,050	20.74%
Texas Eastern Transmission LP	Public Utility	6,286,730	6.01%
Columbus Southern Power Company	Public Utility	4,635,850	4.44%
Columbia Gas Of Ohio Inc.	Public Utility	2,830,140	2.71%
Total		\$ 94,508,350	90.41%
Total Countywide Valuations		\$ 104,533,750	

		2000	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
Ohio Power	Public Utility	\$ 26,130,310	24.78%
Columbia Gas Transmission	Public Utility	23,459,950	22.25%
South Central Power	Public Utility	13,898,570	13.18%
Ohio Bell Telephone	Public Utility	12,286,730	11.65%
Columbia Gas of Ohio Inc.	Public Utility	6,675,090	6.33%
Texas Eastern Transmission	Public Utility	3,467,530	3.29%
Total		\$ 85,918,180	81.48%
Total Countywide Valuations		\$ 105,431,000	

(1) The amounts presented represent the assessed values upon which 2009 and 2000 collections were based.

Source: Fairfield County Auditor's Office

Fairfield County, Ohio

PRINCIPAL TAXPAYERS-TANGIBLE PERSONAL PROPERTY TAX 2009 and 2000 (1)

Table 11

		2009	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
Ohio Bell Telephone Company	Public Utility	\$ 1,943,530	51.69%
Verizon North Inc.	Cellular Telephones	558,130	14.84%
New Par	Cellular Telephones	445,780	11.86%
Cincinnati SMSA Limited Partnership	Cellular Telephones	187,820	5.00%
Sprintcom Inc.	Cellular Telephones	146,570	3.90%
T-Mobile Central LLC	Cellular Telephones	143,530	3.82%
TWC Digital Phone LLC	Cable Television	55,470	1.48%
United Telephone Company of Ohio	Public Utility	49,850	1.33%
Sprint Nextel Corporation	Cellular Telephones	48,440	1.29%
Ameritech Advanced Data Services of Ohio Inc.	Public Utility	33,140	0.88%
Total		<u>\$ 3,612,260</u>	<u>96.09%</u>
Total Countywide Valuations		<u>\$ 3,759,920</u>	

		2000	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
Anchor Hocking Glass	Glass Manufacturer	\$ 17,359,260	11.80%
Ralston Food Inc.	Food	6,855,190	4.66%
McDermott Incorporated	Electronics	5,201,710	3.54%
Cyril Scott Company	Paper/Printing	4,253,660	2.89%
Newark Group	Recycled Paper	3,507,170	2.39%
International Paper	Paper	3,265,460	2.22%
Meijer Incorporated	Retail	2,634,110	1.79%
Scotts Miracle Gro	Gardening	2,344,820	1.59%
Anchor Hocking Packaging	Glass/Packaging	2,299,760	1.56%
Lancaster Glass	Glass	1,956,900	1.33%
Total		<u>\$ 49,678,040</u>	<u>33.77%</u>
Total Countywide Valuations		<u>\$ 147,061,622</u>	

(1) The amounts presented represent the assessed values upon which 2009 and 2000 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

Year	Population (in 1,000s)	Estimated True Value of County	General Obligation Bonded Debt	Ratio of Bonded Debt to Estimated True Value	Bonded Debt Per Capita
2009	142.22	\$ 9,382,073,314	\$ 16,579,049	0.18%	\$116.57
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

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
2009	\$ 1,788,039	\$ 16,579,049	\$ 1,390,000	\$ 684,528	\$ 296,016
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

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)
\$ 21,070,580	\$ 500,000	\$ 873,966	\$ 59,903	\$ 25,140	\$ 43,267,221	0.91%	\$ 304.22
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

Fairfield County, Ohio

LEGAL DEBT MARGIN LAST TEN YEARS

	2009	2008	2007	2006
Total assessed property value.....	<u>\$ 3,232,512,360</u>	<u>\$ 3,237,383,407</u>	<u>\$ 2,972,904,574</u>	<u>\$ 2,919,612,545</u>
Total outstanding debt:				
General obligation bonds payable.....	\$ 37,320,000	\$ 39,610,000	\$ 41,455,000	\$ 43,525,000
Notes payable.....	1,890,000	1,475,000	1,350,000	1,735,000
Loans payable.....	684,528	-	52,220	79,067
Special assessment bonds payable.....	1,735,000	2,020,000	2,295,000	2,560,000
OPWC sewer loan payable.....	59,903	64,182	68,461	72,739
EPA refunding loan payable.....	873,966	1,073,937	1,267,012	1,453,429
Total gross indebtedness.....	<u>42,563,397</u>	<u>44,243,119</u>	<u>46,487,693</u>	<u>49,425,235</u>
Less:				
General obligation bonds payable from rent revenues of governmental activities.....	(1,140,000)	(1,300,000)	(1,450,000)	(1,595,000)
General obligation bonds payable for a jail facility and a juvenile detention center.....	(2,350,000)	(2,565,000)	(2,725,000)	(2,910,000)
General obligation bonds payable from business type activities.....	(21,025,000)	(22,230,000)	(23,075,000)	(24,150,000)
Notes payable.....	(500,000)	-	(350,000)	(700,000)
Special assessment bonds payable.....	(1,735,000)	(2,020,000)	(2,295,000)	(2,560,000)
OPWC sewer loan payable.....	(59,903)	(64,182)	(68,461)	(72,739)
EPA refunding loan payable.....	(873,966)	(1,073,937)	(1,267,012)	(1,453,429)
Amount available in the debt service fund for general obligations.....	<u>(341,302)</u>	<u>(453,417)</u>	<u>(606,255)</u>	<u>(451,861)</u>
Total net debt applicable to debt limit.....	<u>14,538,226</u>	<u>14,536,583</u>	<u>14,650,965</u>	<u>15,532,206</u>
Overall legal debt limit.....(1)	<u>79,312,809</u>	<u>79,434,585</u>	<u>72,822,614</u>	<u>71,490,314</u>
Legal debt margin.....	<u>\$ 64,774,583</u>	<u>\$ 64,898,002</u>	<u>\$ 58,171,649</u>	<u>\$ 55,958,108</u>
Legal debt margin within debt limit.....	81.67%	81.70%	79.88%	78.27%
Unvoted debt limitation				
1% of assessed valuation.....	<u>\$ 32,325,124</u>	<u>\$ 32,373,834</u>	<u>\$ 29,729,046</u>	<u>\$ 29,196,125</u>
Total gross indebtedness.....	42,563,397	44,243,119	46,487,693	49,425,235
Less:				
General obligation bonds payable from rent revenues of governmental activities.....	(1,140,000)	(1,300,000)	(1,450,000)	(1,595,000)
General obligation bonds payable due to jail facilities and a juvenile detention center.....	(2,350,000)	(2,565,000)	(2,725,000)	(2,910,000)
General obligation bonds payable from business type activities.....	(21,025,000)	(22,230,000)	(23,075,000)	(24,150,000)
Notes payable.....	(500,000)	-	(350,000)	(700,000)
Special assessment bonds payable.....	(1,735,000)	(2,020,000)	(2,295,000)	(2,560,000)
OPWC sewer loan payable.....	(59,903)	(64,182)	(68,461)	(72,739)
EPA refunding loan payable.....	(873,966)	(1,073,937)	(1,267,012)	(1,453,429)
Amount available in the debt service fund for general obligations.....	<u>(341,302)</u>	<u>(453,417)</u>	<u>(606,255)</u>	<u>(451,861)</u>
Net debt within unvoted debt limitation.....	<u>14,538,226</u>	<u>14,536,583</u>	<u>14,650,965</u>	<u>15,532,206</u>
Unvoted legal debt margin within 1% limitations.....	<u>\$ 17,786,898</u>	<u>\$ 17,837,251</u>	<u>\$ 15,078,081</u>	<u>\$ 13,663,919</u>
Unvoted legal debt margin as a percentage of the unvoted debt limitation.....	55.02%	55.10%	50.72%	46.80%

(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

2005	2004	2003	2002	2001	2000
<u>\$ 2,858,817,163</u>	<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>
\$ 45,520,000	\$ 37,080,000	\$ 34,600,000	\$ 19,270,000	\$ 19,950,000	\$ 13,410,000
2,322,000	10,820,000	16,448,000	25,701,632	21,175,000	19,481,000
104,816	194,501	517,000	-	-	-
2,841,000	3,110,715	1,847,000	2,031,367	1,158,000	1,262,760
77,018	81,297	100,000	-	-	-
1,633,419	1,807,202	1,974,993	2,136,998	2,293,417	2,444,442
<u>52,498,253</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>
(1,730,000)	(1,865,000)	(355,000)	(375,000)	(395,000)	(410,000)
(3,085,000)	(3,255,000)	(3,420,000)	(2,045,000)	(2,145,000)	(2,240,000)
(25,200,000)	(15,835,000)	(16,425,000)	(10,005,000)	(10,365,000)	(10,580,000)
(900,000)	(10,300,000)	(13,200,000)	(15,096,632)	(10,480,000)	(8,551,000)
(2,841,000)	(3,110,715)	(1,847,000)	(2,031,367)	(1,158,000)	(1,262,760)
(77,018)	(81,297)	(100,000)	-	-	-
(1,633,419)	(1,807,202)	(1,974,993)	(2,136,998)	(2,293,417)	(2,444,442)
<u>(425,099)</u>	<u>(517,947)</u>	<u>(323,353)</u>	<u>(212,033)</u>	<u>(338,596)</u>	<u>(86,838)</u>
<u>16,606,717</u>	<u>16,321,554</u>	<u>17,841,647</u>	<u>17,237,967</u>	<u>17,401,404</u>	<u>11,023,162</u>
69,970,429	62,974,520	61,035,167	59,426,362	50,227,872	49,015,443
<u>\$ 53,363,712</u>	<u>\$ 46,652,966</u>	<u>\$ 43,193,520</u>	<u>\$ 42,188,395</u>	<u>\$ 32,826,468</u>	<u>\$ 37,992,281</u>
76.27%	74.08%	70.77%	70.99%	65.36%	77.51%
\$ 28,588,172	\$ 25,789,808	\$ 25,014,067	\$ 24,370,545	\$ 20,691,149	\$ 20,206,177
52,498,253	53,093,715	55,486,993	49,139,997	44,576,417	36,598,202
(1,730,000)	(1,865,000)	(355,000)	(375,000)	(395,000)	(410,000)
(3,085,000)	(3,255,000)	(3,420,000)	(2,045,000)	(2,145,000)	(2,240,000)
(25,200,000)	(15,835,000)	(16,425,000)	(10,005,000)	(10,365,000)	(10,580,000)
(900,000)	(10,300,000)	(13,200,000)	(15,096,632)	(10,480,000)	(8,551,000)
(2,841,000)	(3,110,715)	(1,847,000)	(2,031,367)	(1,158,000)	(1,262,760)
(77,018)	(81,297)	(100,000)	-	-	-
(1,633,419)	(1,807,202)	(1,974,993)	(2,136,998)	(2,293,417)	(2,444,442)
<u>(425,099)</u>	<u>(517,947)</u>	<u>(323,353)</u>	<u>(212,033)</u>	<u>(338,596)</u>	<u>(86,838)</u>
<u>16,606,717</u>	<u>16,321,554</u>	<u>17,841,647</u>	<u>17,237,967</u>	<u>17,401,404</u>	<u>11,023,162</u>
<u>\$ 11,981,455</u>	<u>\$ 9,468,254</u>	<u>\$ 7,172,420</u>	<u>\$ 7,132,578</u>	<u>\$ 3,289,745</u>	<u>\$ 9,183,015</u>
41.91%	36.71%	28.67%	29.27%	15.90%	45.45%

Fairfield County, Ohio

PLEGGED REVENUE COVERAGE REVENUE DEBT - SEWER LAST TEN YEARS

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Net available revenue:				
Gross revenues (1)	\$ 3,254,360	\$ 3,243,856	\$ 3,125,034	\$ 3,154,316
Less:				
Operating expenses (2)	2,204,221	1,984,057	2,092,687	1,716,500
Net available revenue	<u>\$ 1,050,139</u>	<u>\$ 1,259,799</u>	<u>\$ 1,032,347</u>	<u>\$ 1,437,816</u>
Debt service EPA loan:				
Principal	\$ 199,971	\$ 193,075	\$ 186,417	\$ 179,990
Interest	36,263	43,158	49,817	56,243
EPA coverage	<u>4.45</u>	<u>5.33</u>	<u>4.37</u>	<u>6.09</u>
Debt service OPWC loan:				
Principal	\$ 4,279	\$ 4,279	\$ 4,278	\$ 4,279
Interest	-	-	-	-
OPWC coverage	<u>245.42</u>	<u>294.41</u>	<u>241.32</u>	<u>336.02</u>
Total debt service:				
Principal	\$ 204,250	\$ 197,354	\$ 190,695	\$ 184,269
Interest	36,263	43,158	49,817	56,243
Total coverage	<u>4.37</u>	<u>5.24</u>	<u>4.29</u>	<u>5.98</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>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>
\$ 3,003,839	\$ 2,676,737	\$ 2,588,111	\$ 2,392,596	\$ 1,935,015	\$ 2,326,875
1,670,068	1,607,469	1,528,066	1,315,128	1,355,087	1,363,053
<u>\$ 1,333,771</u>	<u>\$ 1,069,268</u>	<u>\$ 1,060,045</u>	<u>\$ 1,077,468</u>	<u>\$ 579,928</u>	<u>\$ 963,822</u>
\$ 173,783	\$ 167,791	\$ 162,005	\$ 156,419	\$ 151,025	\$ 145,818
62,451	68,442	74,229	79,815	85,209	90,416
<u>5.65</u>	<u>4.53</u>	<u>4.49</u>	<u>4.56</u>	<u>2.45</u>	<u>4.08</u>
\$ 4,279	\$ 4,279	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
<u>311.70</u>	<u>249.89</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
\$ 178,062	\$ 172,070	\$ 162,005	\$ 156,419	\$ 151,025	\$ 145,818
62,451	68,442	74,229	79,815	85,209	90,416
<u>5.55</u>	<u>4.45</u>	<u>4.49</u>	<u>4.56</u>	<u>2.45</u>	<u>4.08</u>

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Fairfield County, Ohio

PRINCIPAL EMPLOYERS CURRENT YEAR AND SIX YEARS AGO

Table 16

December 31, 2009

Employer	Nature of Business	Number of Employees	Rank	Percentage of Total County Employment
Fairfield Medical Center	Health Care-Hospital	1,708	1	2.24%
Anchor Hocking	Manufacturer-Glassware	1,248	2	1.64%
Pickerington Schools	Public School	1,115	3	1.47%
Fairfield County	Government	804	4	1.05%
Walmart	Retail	752	5	0.99%
Lancaster City Schools	Public School	687	6	0.90%
Kroger	Retail	652	7	0.86%
TS Trim	Manufacturing	537	8	0.71%
Giant Eagle	Retail	467	9	0.61%
City of Lancaster	Government	435	10	0.57%
Total		<u>8,405</u>		<u>11.04%</u>
Total Employment Within County		<u>76,100</u>		

Source: Fairfield County Economic Development
Ohio Job & Family Services, Workforce Development Imi.state.oh.us

December 31, 2003

Employer	Nature of Business	Number of Employees	Rank	Percentage of Total County Employment
Fairfield Medical Center	Health Care-Hospital	2,000	1	3.01%
Anchor Hocking Corporation	Manufacturer-Glasswares	1,003	2	1.51%
Fairfield County	Government	817	3	1.23%
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>6,125</u>		<u>9.22%</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)
2009	142,223 d	\$ 4,770,870,535	\$ 33,545	58,019 d	36.2 a
2008	142,223 b	4,677,287,801	32,887	58,019 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

(1) Source: U.S. Census

(a) 2000 Federal Census

(b) Based upon U.S. Census estimates.

(c) U.S. Census Bureau Fact Finder

(d) For 2009, estimates are not available due to 2010 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 and 2009

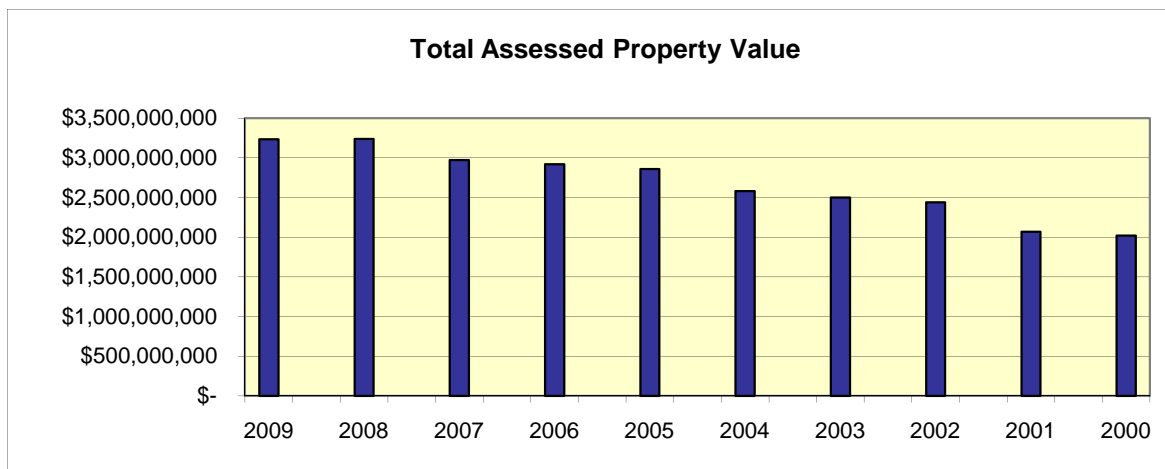
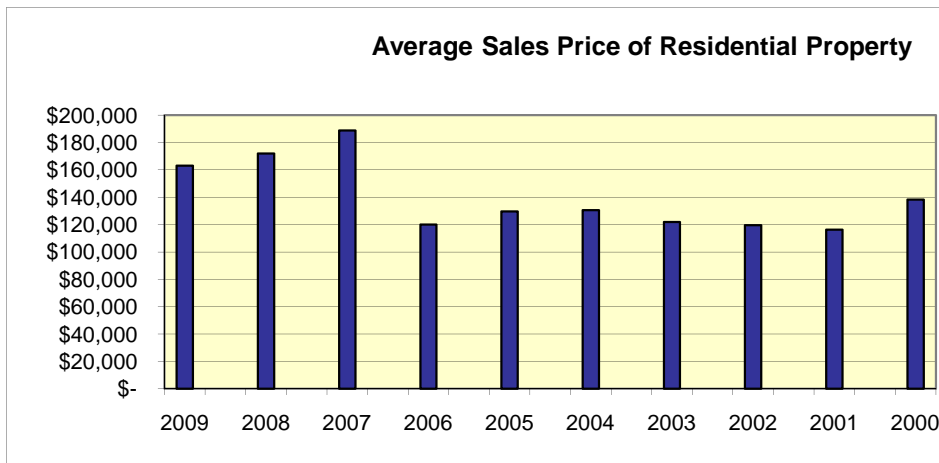


Table 17

Educational Attainment: Bachelor's Degree or Higher	School Enrollment	Unemployment Rate	Average Sales Price of Residential Property (6)	Total Assessed Property Value (5)
20.8% c	25,167	8.50%	\$ 163,100	\$ 3,232,512,360
20.8 c	24,825	5.70%	172,000	3,237,383,407
20.8 c	24,708	5.00%	188,857	2,972,904,574
20.8 c	24,568	4.80%	120,019	2,919,612,545
20.8 c	24,118	4.70%	129,482	2,858,817,163
20.8 c	23,668	4.60%	130,586	2,578,980,783
20.8 c	23,216	4.50%	121,805	2,501,406,662
20.8 c	22,232	4.20%	119,417	2,437,054,497
20.8 c	22,251	3.00%	116,234	2,069,114,871
20.8 c	22,142	2.30%	138,247	2,020,617,702



Fairfield County, Ohio

COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM LAST TEN YEARS

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
<u>General Government -Legislative and Executive</u>					
Commissioners.....	25	25	24	23	22
Auditor.....	35	33	32	32	31
Treasurer.....	8	8	8	8	8
Prosecutor.....	21	21	20	21	18
Board of Elections.....	14	20	56	20	12
Recorder.....	5	5	6	6	6
Total-Legislative and Executive.....	<u>108</u>	<u>112</u>	<u>146</u>	<u>110</u>	<u>97</u>
<u>General Government -Judicial</u>					
Common Pleas Court.....	13	16	16	16	17
Domestic Relations Court.....	9	8	8	8	8
Juvenile Court.....	17	20	21	17	16
Probate Court.....	7	8	8	6	7
Clerk of Courts.....	40	44	40	40	39
Municipal Court Clerk.....	0	0	0	0	1
Total-Judicial.....	<u>86</u>	<u>96</u>	<u>93</u>	<u>87</u>	<u>88</u>
<u>Public Safety</u>					
Emergency Management.....	3	3	3	2	2
Prosecutor-Victims of Crime.....	4	4	3	3	3
Common Pleas Court.....	7	5	5	5	4
Juvenile Court - Youth Services.....	15	13	8	8	8
Juvenile Probation.....	17	17	17	17	17
Coroner.....	3	3	3	3	3
Fairfield-Hocking Major Crimes Unit.....	1	1	2	2	3
Sheriff.....	135	140	138	130	129
Total-Public Safety.....	<u>185</u>	<u>186</u>	<u>179</u>	<u>170</u>	<u>169</u>
<u>Public Works</u>					
Sheriff-Road and Bridge Weights.....	0	0	0	0	0
Engineer.....	62	58	58	59	59
Total-Public Works.....	<u>62</u>	<u>58</u>	<u>58</u>	<u>59</u>	<u>59</u>
<u>Health</u>					
Commissioners-Dog and Kennel.....	6	6	6	7	6
Developmental Disabilities.....	138	136	134	142	139
Mental Health.....	7	9	9	10	8
Total-Health.....	<u>151</u>	<u>151</u>	<u>149</u>	<u>159</u>	<u>153</u>
<u>Human Services</u>					
Veterans Services.....	14	14	14	14	14
Job and Family Services.....	173	222	221	211	185
Total-Human Services.....	<u>187</u>	<u>236</u>	<u>235</u>	<u>225</u>	<u>199</u>
<u>Enterprise</u>					
Fairfield County Sewer District.....	15	12	13	14	15
Fairfield County Water District.....	10	11	11	11	10
Total-Enterprise.....	<u>25</u>	<u>23</u>	<u>24</u>	<u>25</u>	<u>25</u>
Total Employees.....	<u>804</u>	<u>862</u>	<u>884</u>	<u>835</u>	<u>790</u>

Method: Counted as of December 31 each year-Part time employees counted as 1

Source: Fairfield County Auditor's Office

Table 18

2004	2003	2002	2001	2000
25	32	31	32	33
35	37	36	35	32
9	9	9	9	10
18	18	18	18	17
12	12	11	12	11
8	8	8	7	7
<u>107</u>	<u>116</u>	<u>113</u>	<u>113</u>	<u>110</u>
17	18	18	18	19
8	8	8	8	8
10	5	4	4	6
7	8	8	7	6
33	38	38	34	34
1	1	1	1	1
<u>76</u>	<u>78</u>	<u>77</u>	<u>72</u>	<u>74</u>
2	1	2	1	1
3	3	3	0	3
4	4	5	5	5
13	13	13	17	19
16	18	17	16	12
3	3	3	3	3
3	3	3	2	0
<u>147</u>	<u>153</u>	<u>142</u>	<u>136</u>	<u>126</u>
<u>191</u>	<u>198</u>	<u>188</u>	<u>180</u>	<u>169</u>
0	0	0	0	1
63	64	55	55	54
<u>63</u>	<u>64</u>	<u>55</u>	<u>55</u>	<u>55</u>
7	7	7	7	7
134	133	128	118	138
8	8	8	9	8
<u>149</u>	<u>148</u>	<u>143</u>	<u>134</u>	<u>153</u>
14	14	14	12	8
175	175	195	195	176
<u>189</u>	<u>189</u>	<u>209</u>	<u>207</u>	<u>184</u>
17	16	14	14	13
7	8	7	9	11
<u>24</u>	<u>24</u>	<u>21</u>	<u>23</u>	<u>24</u>
<u>799</u>	<u>817</u>	<u>806</u>	<u>784</u>	<u>769</u>

Fairfield County, Ohio

OPERATING INDICATORS BY FUNCTION/PROGRAM LAST FIVE YEARS

Table 19

	2009	2008	2007	2006	2005
General Government -Legislative and Executive					
Commissioners.....					
Number of resolutions passed.....	1,571	1,389	1,358	1,280	1,311
Number of meetings.....	52	52	52	52	52
Auditor.....					
Number of checks/vouchers issued.....	27,451	28,553	25,433	25,992	26,146
Number of personal property returns.....	20	182	341	450	534
Number of exempt conveyances.....	1,675	1,858	1,988	2,030	2,236
Number of non-exempt conveyances.....	2,338	2,626	3,162	3,706	3,991
Number of real estate transfers.....	5,298	6,276	6,831	8,191	10,049
Number of parcels billed.....	66,850	66,816	66,372	66,621	65,890
Treasurer.....					
Foreclosure notifications.....	498	486	554	476	416
Prosecutor.....					
Number of criminal cases.....	431	454	490	479	445
Board of Elections.....					
Registered voters.....	104,708	106,582	98,373	96,593	93,218
Actual voters last general election.....	39,489	72,665	31,061	55,657	40,052
Percentage of registered voters that voted.....	37.71%	68.18%	31.57%	57.62%	42.97%
Recorder.....					
Number of deeds recorded.....	3,834	4,301	5,010	5,907	6,440
Number of mortgages recorded.....	6,464	5,915	8,094	10,673	12,214
Number of military discharges recorded.....	19	30	63	43	42
Buildings and Grounds.....					
Number of commissioner owned buildings.....	33	33	33	34	34
Square footage of buildings.....	300,619	300,619	300,619	404,722	404,722
Data Processing.....					
Number of users served.....	146	193	179	70	70
General Government -Judicial					
Common Pleas Court.....					
Number of civil cases filed.....	2,440	2,393	2,375	2,111	1,932
Number of criminal cases filed.....	649	713	711	665	688
Domestic Relations Court.....					
Number of petitions for dissolution of marriage.....	282	244	252	273	263
Number of complaints for divorce.....	382	352	575	603	677
Number of complaints to determine parentage.....	243	272	308	344	308
Juvenile Court.....					
Number of delinquency cases (new and transferred).....	535	654	666	670	596
Number of traffic ticket cases.....	837	838	1,021	1,031	1,068
Number of abuse/neglect/dependency cases.....	269	319	265	215	198
Probate Court.....					
Number of marriage licenses issued.....	767	815	840	822	814
Number of civil cases filed.....	35	77	33	49	46
Number of estates filed.....	566	587	563	539	595
Number of guardianships filed.....	72	59	76	73	86
Clerk of Courts.....					
Number of civil cases filed.....	1,687	1,598	1,597	1,355	1,145
Number of criminal cases filed.....	431	454	491	484	444

(continued)

Fairfield County, Ohio

**OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST FIVE YEARS**

(Continued)

Table 19

	2009	2008	2007	2006	2005
Public Safety					
Emergency Management.....					
Number of emergency responses.....	4	12	9	6	8
Coroner.....					
Number of autopsies performed.....	41	19	24	16	9
Number of cases investigated.....	86	93	78	225	171
Sheriff.....					
Prisoners booked.....	4,534	4,473	4,156	4,318	4,197
Prisoners released.....	4,507	4,405	4,209	4,240	4,169
Number of citations issued.....	910	1,620	893	1,078	1,291
Number of court security hours.....	2,080	2,080	2,080	2,080	2,080
Public Works					
Sheriff-Road and Bridge Weights.....					
Number of citations issued.....	48	47	54	71	91
Engineer.....					
Miles of road resurfaced.....	13	11	5	8	5
Miles of road chip and seal coated.....	39	37	23	33	24
Number of bridges replaced/improved.....	6	3	4	6	5
Number of culverts built/replaced/improved.....	19	23	27	26	55
Health					
Dog and Kennel.....					
Number of dog tags issued.....	25,296	25,414	24,251	23,406	21,320
Number of kennel tags issued.....	300	373	214	187	168
Developmental Disabilities.....					
Number of students enrolled early intervention.....	212	103	102	88	95
Number of students enrolled preschool.....	23	23	19	22	21
Number of students enrolled school age.....	32	37	32	35	24
Number served by workshop.....	197	197	225	186	176
Mental Health.....					
Client count adults.....	2,806	1,683	1,663	2,563	2,563
Client count youths.....	1,088	739	604	1,214	1,157
Human Services					
Veterans Services.....					
Number of clients served.....	526	705	541	558	589
Amount of benefits paid.....	\$430,381	\$458,391	\$373,356	\$349,102	\$345,236
Number of clients transported.....	1,143	1,544	1,248	1,297	1,023
Job and Family Services.....					
Average client count-food stamps.....	16,077	11,022	9,765	9,506	8,094
Medicaid caseload.....	20,339	17,148	15,980	15,809	15,633
Average client count-worknet.....	2,752	2,027	1,480	1,491	1,141
Average client count-day care.....	1,497	1,438	1,311	1,155	830
Children's Services.....					
Monthly average child custody.....	146	182	217	190	165
Adoption finalizations.....	21	37	26	29	31
Total inquiries.....	5,197	5,043	4,410	3,785	3,446
Child Support Enforcement Agency.....					
Open child support cases.....	9,551	8,345	8,828	8,306	8,415
IV-D cases with support orders.....	7,810	6,680	6,486	7,757	5,858
Percentage collected.....	69.93%	71.64%	72.84%	71.59%	71.28%

(continued)

Fairfield County, Ohio

**OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST FIVE YEARS**

(Continued)

Table 19

	2009	2008	2007	2006	2005
Enterprise Funds					
Sewer.....					
Average daily sewage treated (MGD).....	2,073,000	2,315,000	2,310,000	2,390,000	2,209,000
Customer accounts.....	5,910	5,901	5,870	5,847	5,770
Water.....					
Average daily water treated (MGD).....	1,782,000	1,663,000	1,744,800	1,560,820	1,600,000
Customer accounts.....	5,154	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 SIX YEARS

Table 20

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
<u>General Government -Legislative and Executive</u>						
Commissioners.....						
Administrative office space (square feet).....	345	345	336	376	376	376
Auditor.....						
Administrative office space (square feet).....	1,380	1,380	1,345	1,505	1,505	1,505
Treasurer.....						
Administrative office space (square feet).....	394	394	384	430	430	430
Prosecutor.....						
Administrative office space (square feet).....	110	110	107	108	108	108
Board of Elections.....						
Administrative office space (square feet).....	671	671	1,832	439	439	439
Recorder.....						
Administrative office space (square feet).....	246	246	288	323	323	323
Buildings and Grounds-Maintenance.....						
Administrative office space (square feet).....	181	181	177	198	198	198
Data Processing.....						
Administrative office space (square feet).....	246	246	192	161	161	161
<u>General Government -Judicial</u>						
Common Pleas Court.....						
Number Of court rooms.....	2	2	2	2	2	2
Domestic Relations Court.....						
Number Of court rooms.....	3	2	2	2	2	2
Juvenile Court.....						
Number Of court rooms.....	2	1	1	1	1	1
Probate Court.....						
Number Of court rooms.....	1	1	1	1	1	1
Clerk of Courts.....						
Administrative office space legal (square feet).....	576	576	481	673	673	898
Administrative office space title (square feet).....	287	287	238	235	235	78
<u>Public Safety</u>						
Emergency Management.....						
Number of emergency response vehicles.....	4	4	3	3	3	2
Coroner.....						
Number of emergency response vehicles.....	1	2	2	2	2	2
Sheriff-Main Jail.....						
Jail capacity.....	26	26	26	26	26	26
Number of cruisers.....	39	38	34	41	40	39
Sheriff-MSMJ.....						
Jail capacity.....	61	61	61	61	61	61

Fairfield County, Ohio

CAPITAL ASSET STATISTICS BY FUNCTION/ACTIVITY LAST SIX YEARS

(Continued)

Table 20

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
<u>Public Works</u>						
Sheriff-Road and Bridge Weights.....						
Number of patrol vehicles.....	1	1	1	1	1	1
Engineer.....						
Centerline miles of roads.....	361.97	362.35	362.35	362.76	359.40	350.99
Number of vehicles.....	57	53	56	58	60	54
<u>Health</u>						
Dog and Kennel.....						
Animal shelter (square feet).....	10,224	10,224	10,224	10,224	10,224	10,224
Animal incinerator (square feet).....	432	432	432	432	432	432
Number of vehicles.....	4	4	4	5	4	5
Mental Retardation.....						
Number of busses.....	5	5	5	10	12	12
Number of schools.....	1	1	1	1	1	1
Number of workshops.....	1	1	1	1	1	1
Mental Health.....						
Number of facilities.....	1	1	1	1	1	1
<u>Human Services</u>						
Veterans Services.....						
Administrative office space (square feet).....	1,937	1,937	1,937	1,937	1,937	1,937
Number of vehicles.....	5	5	6	6	5	5
Job and Family Services.....						
Administrative office space (square feet).....	60,135	60,135	60,135	60,135	60,135	60,135
Workforce Development.....						
Number of vehicles.....	1	1	1	1	1	1
Community Services & Child Protective Services.....						
Number of vehicles.....	13	13	14	12	14	11
Child Support Enforcement Agency.....						
Number of vehicles.....	0	0	0	2	2	2
<u>Enterprise Funds</u>						
Sewer.....						
Number of treatment facilities.....	5	5	5	5	5	5
Feet of sewer lines.....	770,757	759,618	756,025	742,012	742,012	734,492
Water.....						
Number of treatment facilities.....	2	2	2	2	2	2
Feet of water lines.....	623,983	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 10, 2010**