



Dave Yost • Auditor of State

FAIRFIELD COUNTY
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FAIRFIELD COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2017

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
<i>Passed Through Ohio Department of Education:</i>				
<i>Child Nutrition Cluster:</i>				
<i>Non-Cash Assistance (Food Distribution):</i>				
National School Lunch Program	10.555	N/A	\$ -	\$ 1,517
<i>Cash Assistance</i>				
National School Lunch Program	10.555	N/A	-	19,740
Total Child Nutrition Cluster			-	21,257
<i>Passed Through Ohio Department of Jobs & Family Services:</i>				
<i>State Administrative Matching Grants for the</i>				
Supplemental Nutrition Assistance Program (SNAP)	10.561	G-1617-11-5507	-	178,227
		G-1819-11-5734	-	252,693
			-	430,920
Total U.S. Department of Agriculture			-	452,177
U.S. DEPARTMENT OF COMMERCE				
<i>Direct:</i>				
<i>Economic Development Cluster</i>				
Economic Adjustment Assistance	11.307		-	594,245
Total Economic Development Cluster			-	594,245
Total U.S. Department of Commerce			-	594,245
U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT				
<i>Passed Through Ohio Development Services Agency</i>				
Community Development Block Grant / State's Program and Non-Entitlement Grants in Hawaii	14.228	B-F-15-1AV-1	-	58,556
		B-F-16-1AV-1	-	64,957
		B-C-16-1AV-1	26,351	77,434
Total Community Development Block Grant / State's Program and Non-Entitlement Grants in Hawaii			26,351	200,947
HOME Investment Partnerships Program	14.239	B-C-14-1AV-2	-	1,589
		B-C-16-1AV-2	35,159	135,789
Total HOME Investment Partnerships Program			35,159	137,378
Total U.S. Department of Housing & Urban Development			61,510	338,325
U.S. DEPARTMENT OF JUSTICE				
<i>Direct:</i>				
Justice Systems Response to Families	16.021		-	10,506
<i>Direct:</i>				
Second Chance Act Reentry Initiative	16.812		-	102,019
<i>Passed Through Ohio Attorney General:</i>				
Crime Victim Assistance	16.575	2017-VOCA-43553827	-	171,316
		2018-VOCA-109850805	-	35,450
		N/A	-	2,507
Total Crime Victim Assistance			-	209,273
<i>Passed Through Ohio Department of Public Safety:</i>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2015-JG-C01-6975	-	1,245
		2016-JG-A01-6286	-	47,370
		2015-JG-A01-6286	-	489
Total Edward Byrne Memorial Justice Assistance Grant Program			-	49,104
Total U.S. Department of Justice			-	370,902

FAIRFIELD COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2017

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF LABOR				
<i>Passed Through Workforce Investment Act, Area 20 - Ross</i>				
<i>County Department of Job and Family Services:</i>				
<i>Workforce Investment Act (WIA) Cluster:</i>				
Employment Service/Wagner-Peyser Funded Activities	17.207	G-1819-15-0192	\$ -	\$ 3,188
WIA Adult Program	17.258			
Adult Administration		G-1617-15-0194	-	6,457
Adult Administration		G-1819-15-0192	-	120
Adult		G-1617-15-0194	-	126,407
Adult		G-1819-15-0192	-	39,773
Total WIA Adult Program			-	172,757
WIA Youth Activities Program	17.259			
Youth Activities Administration		G-1617-15-0194	-	1,537
Youth		G-1617-15-0194	-	47,532
Youth		G-1819-15-0192	-	62,983
Total WIA Youth Activities Program			-	112,052
WIA Dislocated Worker Formula Grants	17.278			
Dislocated Worker Administration		G-1617-15-0194	-	6,457
Dislocated Worker Administration		G-1819-15-0192	-	172
Dislocated Worker		G-1617-15-0194	-	98,671
Dislocated Worker		G-1819-15-0192	-	167,924
Total WIA Dislocated Worker Formula Grants			-	273,224
Total Workforce Investment Act Cluster			-	561,221
Total U.S. Department of Labor			-	561,221
U.S. DEPARTMENT OF TRANSPORTATION				
<i>Direct:</i>				
Airport Improvement Program	20.106		-	128
Total Airport Improvement Program			-	205,619
<i>Passed Through Ohio Department of Transportation:</i>				
<i>Highway Planning & Construction Cluster</i>				
Highway Planning & Construction	20.205	PID 84882	-	26,847
		PID 104201	-	14,392
		PID 103460	-	7,414
Total Highway Planning & Construction Cluster			-	48,653
<i>Passed Through Ohio Department of Emergency Management Agency:</i>				
Interagency Hazardous Materials Public Sector Training & Planning Grants Program	20.703	HM-HMP-0531-16-01-00	-	2,000
Total U.S. Department Transportation			-	256,400
U.S. DEPARTMENT OF EDUCATION				
<i>Passed Through Ohio Department of Education:</i>				
<i>Special Education Cluster (IDEA):</i>				
Special Education_Grants to States	84.027	N/A	-	25,977
Special Education_Preschool Grants	84.173	N/A	-	10,876
Total Special Education Cluster (IDEA)			-	36,853
<i>Passed Through Ohio Department of Health:</i>				
Special Education - Grants for Infants and Families	84.181	H181A150024 02310021HG0817	80,320	105,590
			136,614	176,836
Total Special Education - Grants for Infants and Families			216,934	282,426
Total U.S. Department of Education			216,934	319,279

FAIRFIELD COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2017

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed Through Ohio Mental Health and Addiction Services (OhioMHAS):</i>				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	N/A	\$ -	\$ 24,336
Child Support Enforcement Demonstrations and Special Projects	93.601	N/A	-	20,197
<i>Passed Through Ohio Department of Jobs & Family Services:</i>				
Promoting Safe & Stable Families	93.556	G-1617-11-5507 G-1819-11-5734	- -	93,871 124,964
			-	218,835
<i>Passed Through Ohio Mental Health and Addiction Services (OhioMHAS):</i>				
Promoting Safe & Stable Families	93.556	5AU-17-C0023 5AU-18-C0023	- -	14,895 21,608
Total Promoting Safe & Stable Families			-	255,338
<i>Passed Through Ohio Department of Jobs & Family Services:</i>				
Temporary Assistance for Needy Families	93.558	G-1617-11-5507 G-1819-11-5734	- -	1,033,306 1,132,546
Total Temporary Assistance for Needy Families			-	2,165,852
<i>Passed Through Ohio Department of Jobs & Family Services:</i>				
Child Support Enforcement Program	93.563	G-1617-11-5507 G-1819-11-5734	- -	597,344 545,200
Total Child Support Enforcement Program			-	1,142,544
Child Care & Development Block Grant (CCDF Cluster)	93.575	G-1617-11-5507 G-1819-11-5734	- -	66,631 97,347
Total Child Care & Development Block Grant Program (CCDF Cluster)			-	163,978
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1617-11-5507 G-1819-11-5734	- -	41,190 72,039
			-	113,229
<i>Passed Through Ohio Mental Health and Addiction Services (OhioMHAS):</i>				
Stephanie Tubbs Jones Child Welfare Services Program	93.645	5AU-17-C0023 5AU-18-C0023	- -	1,841 2,671
Total Stephanie Tubbs Jones Child Welfare Services Program			-	117,741
<i>Passed Through Ohio Department of Jobs & Family Services:</i>				
Foster Care_Title IV-E	93.658	G-1617-11-5507 G-1819-11-5734	- -	685,530 753,787
Total Foster Care_Title IV-E			-	1,439,317
Adoption Assistance	93.659	G-1617-11-5507 G-1819-11-5734	- -	472,566 498,615
Total Adoption Assistance			-	971,181
Social Services Block Grant	93.667	G-1617-11-5507 G-1819-11-5734	- -	531,751 634,837
			-	1,166,588
<i>Passed Through Ohio Department of Developmental Disabilities:</i>				
Social Services Block Grant	93.667	N/A	-	71,902
<i>Passed Through OhioMHAS:</i>				
Social Services Block Grant	93.667	N/A	52,477	52,477
Total Social Services Block Grant			52,477	1,290,967
<i>Passed Through Ohio Department of Jobs & Family Services:</i>				
Chafee Foster Care Independence Program	93.674	G-1617-11-5507 G-1819-11-5734	- -	26,769 47,301
Total Chafee Foster Care Independence Program			-	74,070
<i>Passed Through Ohio Department of Health</i>				
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	93.758	02310024IP0417	-	85,199

FAIRFIELD COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2017

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)				
<i>Passed Through Ohio Department of Jobs & Family Services:</i>				
Children's Health Insurance Program	93.767	G-1819-11-5734	\$ -	\$ 45,887
Medical Assistance Program	93.778	G-1617-11-5507 G-1819-11-5734	-	851,743
			-	748,962
				1,600,705
<i>Passed Through Ohio Department of Developmental Disabilities:</i>				
Medical Assistance Program	93.778	N/A	-	444,804
Total Medical Assistance Program			-	2,045,509
<i>Passed Through OhioMHAS:</i>				
OPIOID State Targeted Response	93.788	N/A	-	16,895
Block Grants for Community Mental Health Services	93.958	N/A	97,321	104,040
Block Grants for Prevention & Treatment of Substance Abuse Program	93.959	N/A	335,733	335,733
Total U.S. Department of Health and Human Services			485,531	10,252,897
U.S. DEPARTMENT OF HOMELAND SECURITY				
<i>Passed Through Ohio Department of Emergency Management Agency:</i>				
Emergency Management Performance Grants	97.042	EMC-2016-EP-00003-S01 EMC-2017-EP-00006-S01	-	49,497
			-	44,816
Total Emergency Management Performance Grants			-	94,313
Total U.S. Department of Homeland Security			-	94,313
Total Federal Awards Expenditures			\$ 763,975	\$ 13,285,646

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

FAIRFIELD COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2017**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Fairfield County (the County's) under programs of the federal government for the year ended December 31, 2017. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles contained in OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments* (codified in 2 CFR Part 225), or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE C - SUBRECIPIENTS

The County passes certain federal awards received from the Ohio Development Services Agency, Ohio Department of Health, and Ohio Mental Health and Addiction Services to other governments or not-for-profit agencies (subrecipients). As Note B describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

As a subrecipient, the County has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

NOTE D - CHILD NUTRITION CLUSTER

The County commingles cash receipts from the U.S. Department of Agriculture with similar State grants. When reporting expenditures on this Schedule, the County assumes it expends federal monies first.

NOTE E – FOOD DONATION PROGRAM

The County reports commodities consumed on the Schedule at the entitlement value. The County allocated donated food commodities to the respective program that benefitted from the use of those donated food commodities.

NOTE F – LOAN PROGRAMS WITH CONTINUING COMPLIANCE REQUIREMENTS

Economic Development (EDA): The County has a Revolving Loan Funds (RLF) 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 Schedule reports loans made and administrative costs as disbursements on the Schedule. Subsequent loans are subject to the same compliance requirements imposed by the Department of Commerce.

FAIRFIELD COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2017
(Continued)**

NOTE F - LOAN PROGRAMS WITH CONTINUING COMPLIANCE REQUIREMENTS (Continued)

The loans are collateralized by mortgages on the business. The federal loan program listed subsequently is administered directly by the County, and balances and transactions relating to this program are included in the County's basic financial statements. Loans outstanding at the beginning of the year, loans made and loan payments during the year plus administrative expenses totaling \$594,245 are included in the federal expenditures presented in the Schedule. The balance of the loan outstanding at December 31, 2017 consist of:

CFDA Number	Program/Cluster Name	Outstanding Balance at December 31, 2017
11.307	Economic Adjustment Assistance Program	\$555,312

NOTE G - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) and HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME) GRANT PROGRAMS with REVOLVING LOAN CASH BALANCE

The County has a revolving loan fund (RLF) program to provide low-interest loans to 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 Development Services Agency. Loans repaid, including interest, are used to make additional loans to new businesses. The Schedule reports loans made and administrative costs as disbursements on the Schedule. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans. These loans are collateralized by mortgages on the business. Activity in the CDBG revolving loan fund during 2017 is as follows:

Beginning Loans Receivable Balance as of January 1, 2017	\$ 101,428
New Loans Made	-
Loan Principal Payments	(6,249)
Ending Loans Receivable Balance as of December 31, 2017	\$ 95,179
Cash Balance on Hand in the Revolving Loan Fund as of December 31, 2017	\$ 53,818
Administrative Costs Expended During 2017	354

The table above reports gross loans receivable. Of the loans receivable as of December 31, 2017, none are deemed to be uncollectible.

NOTE H - MATCHING REQUIREMENTS

Certain Federal programs require the County to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S 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, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, 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 Fairfield County, Ohio, (the County) as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 22, 2018. Our report refers to other auditors who audited the financial statements of Fairfield Industries, Inc., as described in our report on the County's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that those auditors separately reported. The financial statements of Fairfield Industries, Inc. were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the County's internal control. Accordingly, we have not opined on it.

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 a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the County's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

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, opining 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*.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State
Columbus, Ohio

June 22, 2018



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Fairfield County
210 East Main Street
Lancaster, Ohio 43130

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Fairfield County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of Fairfield County's major federal programs for the year ended December 31, 2017. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

The County's Management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on each of the County's major programs. However, our audit does not provide a legal determination of the County's compliance.

Opinion on each Major Federal Program

In our opinion, Fairfield County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2017.

Report on Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine 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's applicable 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. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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 material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report only describes the scope of our internal control over compliance tests and the results of this testing based on Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have also 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 (the County) as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 22, 2018, wherein we noted our report refers to other auditors who audited the financial statements of Fairfield Industries, Inc., as described in our report on the County's financial statements. We conducted our audit to opine on the County's basic financial statements as a whole. We have not performed any procedures to the audited financial statements subsequent to June 22, 2018. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Dave Yost
Auditor of State
Columbus, Ohio

August 15, 2018

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FAIRFIELD COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2017

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any 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 weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list):	Child Support Enforcement Program (CFDA 93.563); Medical Assistance Program (JFS and BDD Portions) (CFDA 93.778); and Temporary Assistance for Needy Families Program (CFDA 93.558)
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR §200.520?	No

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

None.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None.



Commissioners:
Steven A. Davis
Mike Kiger
David L. Levacy

County Administrator
Carri L. Brown

Clerk
Rachel A. Elsea

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
2 CFR 200.511(b)
DECEMBER 31, 2017**

Finding Number	Finding Summary	Status	Additional Information
2016-001	Finding for Recovery – ORC 117.28 (Repaid Under Audit) (2016)	Corrective action taken and fully corrected.	

Fairfield County, Ohio

Comprehensive Annual Financial Report



For the Year Ended December 31, 2017
Issued by Jon A. Slater, Jr.
Fairfield County Auditor

About the Cover – Fairfield County Public Safety and Jail Facility

The Fairfield County Public Safety and Jail Facility (Facility) was designed by Wachtel & McAnally Architects of Newark, Ohio and the construction manager was Granger Construction Company of Lansing, Michigan.

The 110,800 square foot Facility is located adjacent to downtown Lancaster and blends in with the surrounding area since the exterior resembles a commercial building rather than a correctional institute. The Facility uses the latest technology for security instead of razor-wire fences. The Facility also features a sallyport which makes transportation of inmates quicker and much more secure since it is enclosed by brick walls under a roof. The sallyport has two lanes that are large enough to accommodate buses as well as six parking spaces off to the side. The Facility consolidates all the County jail and sheriff's office operations into one location from four, increasing staff efficiency and providing easier access for the public. The new facility consists of 384 beds on two levels and has separate housing for men, women, sex offenders, and segregation cells and will allow for up to an additional expansion of 250 beds. The Facility also includes administrative offices for the sheriff's department, a 911 dispatch center, training areas as well as intake, booking, and visitation areas, and space for the civil and detective bureaus. It also has four classrooms that can be used for inmate re-entry and rehab programs and outdoor recreation areas in addition to a full-service production kitchen. The Facility provided efficiency for the public and repurposed existing property owned by the County to improve the economic outlook of Fairfield County. The Facility was completed in two phases. The first phase was building the Facility and the second phase was demolishing the original jail to create a 110-space parking lot. The overall project was delivered on time and within budget. The \$39.1 million Facility was funded by the County jail improvement general obligation bonds of \$29.5 million issued January 6, 2015 and \$9.6 million of General Fund revenues. The bonds are being repaid from General Fund tax revenues of the County. The Facility project began in early 2014 and was officially completed on August 20, 2017.

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/Annual-finance-reports/Financial_Reports_lead_page.htm

FAIRFIELD COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2017



Prepared and Issued by the Fairfield County Auditor's Office

JON A. SLATER, JR.

County Auditor

http://www.co.fairfield.oh.us/auditor/Annual-finance-reports/Financial_Reports_lead_page.htm

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Introductory Section



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To: The Citizens of Fairfield County
The Board of County Commissioners:
Honorable Steven A. Davis
Honorable Mike Kiger
Honorable David Levacy

We are pleased to issue the Comprehensive Annual Financial Report (CAFR) of Fairfield County, Ohio (the County) for the year ended December 31, 2017. 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, 2017, are fairly presented in conformity with generally accepted accounting principles. The independent auditor's 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

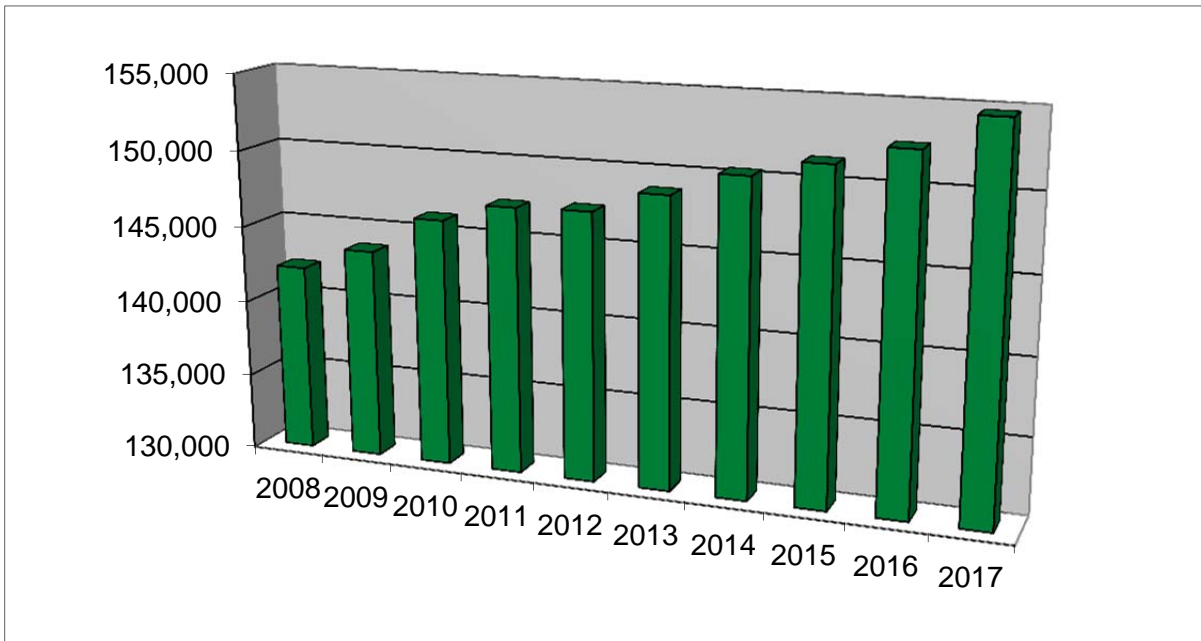
Generally Accepted Accounting Principles require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of the management's discussion and analysis (MD&A). This letter of transmittal should be read in conjunction with the MD&A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

S E R V E • C O N N E C T • P R O T E C T

PROFILE OF THE GOVERNMENT

Fairfield County was organized into a separate political entity in December of 1800. The County encompasses thirteen townships, thirteen villages, and two cities with boundaries entirely within the County. According to population estimates, 154,733 people reside within the County's 506 square miles, an increase of 1.4 percent for the year and an increase of 8.8 percent in the last ten years. The City of Lancaster, the County seat, has an estimated 40,626 residents.

Population



A three-member Board of Commissioners, a County Administrator, 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 xiii and xv.

Although the County Auditor serves as fiscal agent for the Fairfield Department of Health, Fairfield County Soil and Water Conservation District, Fairfield County Regional Planning Commission, Fairfield County Historical Parks Commission, Fairfield County Family, Adult and Children’s First Council, Fairfield, Hocking, Licking, and Perry Multi-County Juvenile Detention District, Fairfield, Hocking, and Athens Counties Council of Governments on Major Crimes Investigations, and the Vinton-Ross-Pickaway-Hocking-Fairfield Area 20 Workforce Investment Board, the County is acting solely in a custodial capacity. The County also serves as fiscal agent of the Fairfield County Transportation Improvement District, an immaterial component unit of the County. These funds are presented as agency funds. A complete discussion of the County’s reporting entity is provided in Note 1 to the basic financial statements.

The County employs 839 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, prior to December 31 each year. The fiscal year begins on January 1 and ends on December 31. Budgets are controlled at the fund, program, department, and major 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.

BUSINESS INCENTIVES AND CREATING ECONOMIC DEVELOPMENT

Note 26 titled "Tax Abatement Disclosures" are a requirement in our CAFR based upon GASB Statement No. 77. This footnote disclosure focuses on lost tax dollars and the cost to government entities. The following will reveal the benefits derived from offering business incentives.

Fairfield County allows tax incentives under the Enterprise Zone program. All County business incentives start the tax abatement process with the County Board of Commissioners determining whether the business submitting the proposal is qualified by financial responsibility and business experience to create and preserve employment opportunities in the zone and to improve the economic climate of the municipal corporation or municipal corporations or the unincorporated areas in which the zone is located and to which the proposal applies, and whether the business satisfies the criteria as stated in Note 26. As specified by the Ohio Revised Code, all agreements must be approved by the local political unit having jurisdiction (municipality or township) and by the Fairfield County Board of Commissioners. A cost/benefit analysis is performed before making a decision on the tax abatement request. A copy of all approved tax exemption agreements shall be sent to the Ohio Department of Taxation, the Ohio Department of Development, and the Fairfield County Auditor within fifteen days.

Due to the insignificant impact the Enterprise Zone tax abatement program has on the overall effect of any increases the County receives in property taxes, the County does not budget for these programs.

The Fairfield County Real Estate Appraisal department under the County Fiscal Officer, assigns taxable values to new or improved commercial property and investments in machinery, equipment, and inventory. These new or improvement valuations and investments are used in conjunction with an agreement between the County and the business to establish the dollar amount of abated valuation associated with the new construction and/or improvements and investments in personal property.

Monitoring Incentives

As required by statute, the Tax Incentive Review Council (TIRC) was established and is comprised of three members appointed by the Fairfield County Board of Commissioners; two members appointed by the chief executive, with the concurrence of the legislative authority, of each participating municipality; two members appointed by the board of trustees of each participating township; the Fairfield County Auditor or his designee; and a member of the board of education of each school district located within the Enterprise Zone. The Enterprise Zone Manager shall be an ex-officio non-voting member of the TIRC. The Fairfield County Auditor or his or her designee is the chairperson of the TIRC.

The TIRC conducts annual monitoring for compliance with all agreements in effect within the Enterprise Zone. Such annual compliance reviews determine if the terms of each agreement are being complied with and any recommendations are made regarding each agreement to the Board of Commissioners, and to the chief executive and legislative authority of the township or municipality to which the agreement applies. The Board of Commissioners may take any action necessary to obtain compliance with the agreement, and upon recommendation of the TIRC and the local political jurisdiction to which an agreement applies, may reduce the amount of tax exemptions or terminate the tax exemption agreement.

The overall economic benefit of these tax abatements are immediate when increasing jobs in the geographical area (municipalities and townships) the business is located and expanding the business base and investment within Fairfield County.

ASSESSING ECONOMIC CONDITION

Local Economy

Located in the south-central portion of Ohio, Fairfield County is bordered by Licking, Perry, Hocking, Pickaway, and Franklin counties. Fairfield's economic growth is partly due to its location adjacent to Franklin County and being part of the Columbus Metropolitan Statistical Area. The statistical areas are grouped based on census population and commute-to-work data. The population and economic growth of Columbus, the fastest growing metropolitan statistical area in the Midwest, has made significant contributions to the growth of Fairfield County.

Fairfield County has added an average of 825 jobs per year over the last four years. In 2017, there were 74,100 individuals employed across all industries in Fairfield County. Fairfield County's employment base is similar to other outlying counties in metro areas, relying on healthcare, public employment, education, retail, and manufacturing base.

Local Economic Performance and Microeconomic View

The City of Lancaster

The City of Lancaster is the most populous city entirely within the County (Columbus is partly within the borders of Fairfield County). The City of Lancaster has two industrial parks, Rock Mill Industrial Park and the Lancaster Colony Industrial Park, that contribute to the economic development success of the community with tenants covering a diverse economic base. In 2017, the City of Lancaster's median household income was \$41,196.

The City of Lancaster continues to lead the County in new construction. Lancaster City School District in conjunction with the Ohio Facility Construction Commission are constructing two new junior high school buildings at an estimated cost of \$50 million. Construction began on the Thomas Ewing Junior High School in the fall of 2017 with a tentative completion date of November 2019. In August 2017, the Lancaster City School District Board signed a purchase contract for a 42-acre site along Election House Road for the General Sherman Junior High School valued at \$1.17 million.

In 2017, South Central Power added a solar power generator within Rock Mill Industrial Park valued at \$1.3 million. The renewable energy project is located on 4 acres of otherwise undevelopable land within the park that will be covered by 1,900 solar panels. The 1,900 solar panels will generate enough electricity to power 60 homes. The project may come with additional economic benefits down the road as many environmentally and socially conscious companies want to invest in communities that have made a commitment to renewable energy.

Rock Mill Industrial Park was the first Ohio industrial park to receive the AT&T Fiber Ready designation, a designation that lets potential developers know that fiber is onsite and ready to use. In 2017, Ohio rolled out its own Certification program called SiteOhio. The City of Lancaster has submitted Rock Mill Industrial Park, Lancaster Colony Industrial Park, and the Ruble property into this certification process and is close to having the three sites certified in the program. The Ruble property is a farm which is a 122 acre site located adjacent to US 33 that has been rezoned to Industrial Heavy. The property has utility infrastructure and hosts a Community Reinvestment Area agreement on improvements. The Ruble property is the largest shovel ready industrial site in the County. The Jobs Ohio site certification program identifies shovel ready sites in Ohio to narrow the focus of site selectors. The City of Lancaster is one of the few locations in the State to have multiple properties considered for this certification.

Fairfield County, Ohio

South Central Power awarded the Lancaster Port Authority a \$30,000 JobsOhio SiteOhio grant in October 2017 to move two sites closer to certification by the State of Ohio. One of the sites is part of the Rock Mill Industrial Park; the second is a 125-acre site located on Whiley Road near Rock Mill. The grants will be used for pre-construction environmental studies and aerial photography and will aid in the efforts to achieve SiteOhio certification by JobsOhio. This site is zoned for heavy industry and is a very attractive, large site for new investments to the community.

The City of Lancaster Department of Transportation continues to improve road surfaces in conjunction with the City of Lancaster's ten year street improvement plan which is in its fourth year. The ten year street improvement and ten year surface transportation program plans will work together to allow the City of Lancaster to maintain the street and bridge repairs or replacements. Funding for these street and bridge projects come from the passage of a ten year three mill property tax levy first collected in 2014.

The City of Lancaster continues to serve as a regional retail and services hub. Shoppers come from nearby villages and southern and eastern Appalachian counties to the City of Lancaster, the regional draw for retail. This strength in the market was recently proven with the investment of more than \$18 million for a new 103,531 square-foot Kroger store that opened its doors November 2017. The new Kroger added an additional 150 employees, bringing the total number of workers to about 250. The positions are both full-time and part-time. The area is also a hub for medical services for the surrounding counties and communities. Fairfield Medical Center is the 30th largest employer and is ranked 10th on the list of large companies (companies with more than 350 employees) in Central Ohio. Fairfield Medical Center continued to expand its regional footprint. In May 2017, Fairfield Medical Center broke ground on a new 8,500 square-foot, \$3 million Fairfield Healthcare Professionals medical office in Amanda that offers primary and specialty care services. Other healthcare providers are becoming attracted to the area. In the fall of 2017, OhioHealth physicians began the process of tearing down the former Colonial Heights Furniture building on Memorial Drive and replaced it with a 10,000 square-foot medical office. In early 2017, the Lancaster Specialty Surgery Center (Center) at 3056 Columbus-Lancaster Road Northwest opened its doors. The Center features 8,116 square feet of space with two operating suites and one procedure room. It is affiliated with Surgecenter Development and has about 15 staff members, along with several physicians and anesthesiologist. The anesthesiologist is affiliated with New Albany Orthopedic Anesthesia.

Part of the City of Lancaster's success comes from its attractive historic downtown. The downtown and surrounding neighborhoods have seen substantial investment and projects within the past year. The historic Mithoff Hotel is being renovated into a mixed use development with retail on the ground level and apartments and office spaces above. The ground floor should be ready to lease to retailers in mid-2018. Total project cost may be as high as \$4 million. Brad Hutchinson is the Mithoff developer and project owner. Mr. Hutchinson recently completed a \$1.1 million renovation of the old Tavern at the Mill, which suffered a fire, into an event center and four apartments. New businesses announced several new projects to help corner this growing market for individuals with disposable income. Destination Downtown Lancaster and the Fairfield County Revolving Loan Fund assisted in the opening of downtown's newest craft brewery, Double Edge Brewing. The Fairfield County Revolving Loan fund supported the company with an equity loan of \$75,000. Downtown Lancaster will soon be able to claim its own microbrewery. Double Edge Brewing Company began renovations at 156 W. Chestnut St. for a 10-barrel brewery house and a 70-seat taproom. Bob's Backyard Bar-B-Q food truck, that has been popular in central Ohio for the past couple of years, opened a new restaurant in downtown Lancaster at 157 West Main Street and employs 20 workers. The menu features smoked pork, brisket, and chicken along with fries and various side dishes.

In 2017, the Fun Bus renovated to a 7,000 square-foot building at 2188 E. Main St. The terminal renovations cost over \$300,000. The Fairfield County Revolving Loan fund supported this renovation with two loans totaling \$97,000 in 2016. A full-time dispatcher and receptionist have been hired.

During 2017, AHA! A Hands on Adventure, broke ground on a new \$950,000 children's museum located by the River Valley Mall. The fund raising goal for the new building was \$950,000; however, donors gave \$958,000. The new location will double the size of the current 315 S. Broad Street site, going from 4,000

Fairfield County, Ohio

square feet to 8,000 square feet and will sit on 11 acres, which will allow AHA! to conduct outdoor programming. The new building will also feature party areas that are separate from exhibit space.

The City of Pickerington

The City of Pickerington is home to the eighth wealthiest zip code in Central Ohio. With a median age of 35.5 years and a median household income of \$84,410, the City of Pickerington is a community that is attracting younger, educated workers.

There was nearly \$13 million in commercial investment within the community in 2017. The City of Pickerington's core commercial district, the S.R. 256 Corridor, was a hub of economic activity. During 2017, NorthStar Properties built an 8,000 square-foot multi-tenant plaza. Tenants in the space include Sherwin-Williams, MOD Pizza, and AT&T. Chipotle began renovations of the former Sonic site and announced in July 2017, that the chain would test a drive-thru at this location. Chipotle opened in January 2018.

Ohio Gastroenterology Group broke ground on a nearly 25,000 square-foot, two-story medical facility in September 2017. Construction will continue throughout 2018. Ohio Gastroenterology Group is expected to occupy the first floor and will lease space on the second floor.

In August 2017, 6,000 square feet of newly built flex/warehouse space opened in the Olde Pickerington Village. Tenants include Peppy Forevee, Picktown Art Works, Violet City Crossfit, and Rosendiehl, LLC.

ALDI began offering Pickerington residents a fresh, new shopping experience in early December 2017. This newly constructed, 19,000 square-foot facility employs over 30 people.

To capture some of the excitement that came with the Olde Village's newest investment, the City of Pickerington entered into a contract with OHM Advisors, a well-respected planning and urban design firm, to assist the Economic Development Department in creating a comprehensive plan for Olde Village development and growth. The City of Pickerington, the 33 Development Alliance, the local business community, the Pickerington Area Chamber of Commerce, and the Olde Village Association all joined together with more than 230 residents at the unveiling of the plan and to solicit feedback at an event hosted by Combustion Brewery. The most commonly referenced strengths of the Olde Village were its historic charm and hometown feel. The meeting uncovered the desire of residents to have more dining, shopping and outdoor event options taking place in the core. The City of Pickerington will pursue continued public input and guidance as implementation milestones are met. The City of Pickerington also added a new annual festival in 2017, Picktown Palooza. Heavy rains dampened the inaugural event but strong financial support has shown that the event will continue into the near future.

In 2017, the City of Pickerington with assistance from the Fairfield County Economic Development Department secured a major victory in retaining the City of Pickerington's largest employer. R.G. Barry, an internationally known footwear and lifestyle provider and manufacturer of Dearfoams slippers, Foot Petals premium insoles, and Baggalini handbags, agreed to an economic development incentive to remain within the City of Pickerington for 15 years. The leadership of R.G. Barry agreed to retain 100 employees and add 20 new employees over the course of fifteen years. The corporate headquarters will also add a fitness center and provide modern updates to the building including conference and work spaces.

Fairfield County

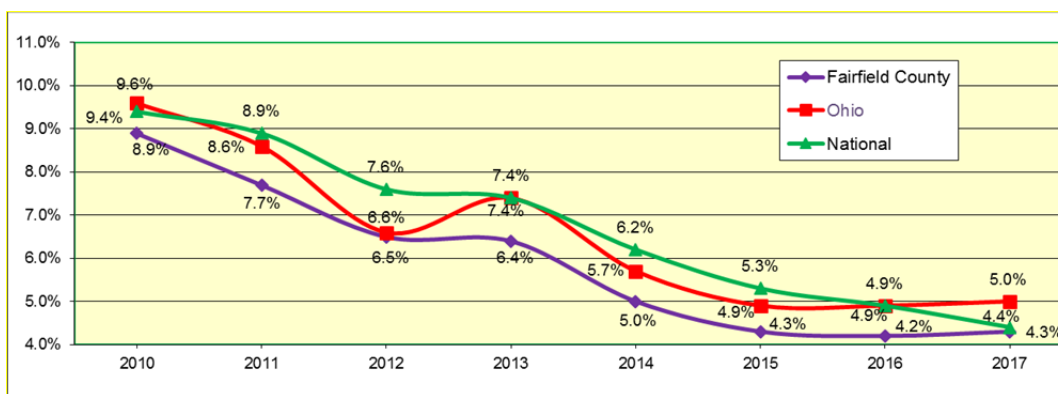
The Ohio Development Services Agency predicts that between 2010 and 2040 that Fairfield County will grow by 27.8 percent to approximately 186,810 total residents. Current trends support this assumption. Since 2010, the County has grown 5.9 percent and is the fifth (out of 88) fastest growing county in Ohio. The median household income was \$61,473 in 2017 making Fairfield County the eighth richest county, or top 10 percent, in the State and the third richest in Central Ohio following Delaware and Union Counties. Much of this growth has been of highly educated, highly compensated professionals. These individuals have concentrated in the Northwest portion of the County.

While approximately 50 percent of Ohio's 88 counties experienced negative population growth in 2017, Fairfield County's population grew to 154,733, an increase of 2,136 people from 2016, ranking it fifth in population growth from 2016 to 2017 in the State of Ohio.

Fairfield County is one of only ten counties in Ohio with an annual growth rate of more than 2.3 percent between 2010 and 2016. Fairfield County's growth rate of 4.4 percent is the fifth highest among Ohio's 88 counties. Delaware County in Central Ohio leads the State in annual population growth with a 12.2 percent average between 2010 and 2016.

At 4.3 percent, Fairfield County's 2017 unemployment rate is slightly higher than the 4.2 percent annual rate in 2016. The County's rate is lower than the State and National averages of 5.0 and 4.4, respectively.

**Unemployment Rates for 2010-2017
(Not seasonally adjusted)**



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 need for governments to "do more with less" has grown. The County strives to be conservative in its spending.

The Board of County Commissioners is committed to maintaining a minimum unassigned fund balance in the General Fund equal to no less than two months of General Fund estimated revenues or expenditures. The minimum fund balance is to protect against cash flow shortfalls related to timing of project revenue receipts and to maintain a budget stabilization commitment. This level of fund balance will help ensure the continued operation of government, provision of services to residents, and provide funding as needed for capital improvements. In addition, the County Commissioners create a five year budget plan for the General Fund. This fiscal stability is vital to maintain the credit worthiness of the County. To help maintain fiscal stability, the Commissioners set strict budgetary guidelines for spending. For 2018, a few departments received increases for other operating expenses. Small pay increases for all employee salaries and related fringe benefits were allowed. Health insurance rates did not increase. Revenues from the permanent sales tax increase of one-quarter of one percent, casino revenues, and the stability of property tax revenues contribute to the County's good fiscal condition.

In April 2017, the County entered into a contract to purchase property for a records center. The property includes a 16,320 square foot office building, which will be used for office space in connection with the records center including a conference room to use for training. The purchase and remodeling of the building are sourced from a surplus of monies from the Clerk of Courts Certificate of Title program and from the County's General Fund. The target date for the County-wide opening of the records center is 2019.

In October 2017, the County awarded a \$645,750 contract for the construction of a new equipment storage building along with some associated site work. The project is expected to cost no more than \$720,000 with contingencies. The improvements, the future site of the Emergency and Facilities Management Center, are made possible by support of the General Fund, Emergency Management and Homeland Security grant funding, and surplus monies from the Clerk of Courts Certificate of Title program. The new Emergency and Facilities Management Center will house assets of the County, such as the Emergency Management and Homeland Security department command vehicle and other County vehicles as well as office space for the Emergency Management and Homeland Security, the Fairfield, Hocking, and Athens Counties Council of Governments on Major Crimes Investigations, Coroner, and facilities management departments. Construction was completed early 2018 with renovations for offices by early 2019.

Relevant Financial Policies

The County will strive to ensure that the budget is structurally balanced so that current year revenues and current cash balances 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 to help preserve general revenues for other needs.

Budgetary appropriations may not exceed current year revenues and current year cash balances, 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 of maximizing the return on the County's investments 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 Auditor's Finance Internal Control Manual assists all County departments in day-to-day accounting procedures and practices.

The County Commissioner's conduit debt and debt management policy provides guidance on the structure of debt issuance, identifies policy goals, and commitment to long-term financial planning, including a multi-year capital improvement plan. Consistent with Ohio law, long-term debt is not issued to support current operations. The County periodically reviews existing debt for the possibility of refinancing and/or refunding only if it will result in a savings of at least three percent or more.

Major Initiatives

The Fairfield County Economic and Workforce Development Department (Department) works to administer, design, and implement plans and programs to stimulate the economy as well as workforce development. The Department's major areas of work include new business attraction, business retention and expansion, and small business development. The Department is also the administrative agent for the Workforce Innovation and Opportunity Act (WIOA), a federal program designed to assist unemployed adults and young adults become productive members of society by receiving training and assistance to obtain meaningful employment. The Department serves as the administrative agent for Fairfield, Pickaway, Hocking, Vinton and Ross Counties. The year 2017 included the procurement for one-stop-employment centers and career services providers for each of the counties. The area's South-Central

Fairfield County, Ohio

Ohio Workforce Partnership Board, which is directed by the Department, identified three priorities: increased participation in apprenticeship programs; helping K12 schools create more work-ready graduates; and increasing awareness of WIOA programs to local businesses.

The Department administers four programs related to economic development including the Revolving Loan Fund (RLF). RLF can provide gap financing to existing small business or business startups when a private lender is unable or unwilling to assume all the risk. The Fairfield County RLF, established in 1992, is designed to provide low-interest, fixed-rate financing to encourage job creation and retention in Fairfield County. The RLF has access to two separate pools of money: the Economic Development Administration Revolving Loan Fund (EDA RLF) and the State of Ohio Community Development Block Grant Revolving Loan Fund (CDBG RLF). The EDA RLF will assist any business in Fairfield County regardless of location whereas the CDBG RLF cannot make loans to any business in the City of Lancaster as the City is a recipient of State of Ohio CDBG dollars in other forms. Since program inception, 74 loans have been made with EDA funds and 19 with CDBG RLF funds. Over \$3.5 million in EDA RLF and \$1.0 million in CDBG RLF money has been leveraged with more than \$26 million in private financing to create or retain approximately 1,682 jobs in Fairfield County.

The year 2017 was a productive year for the Fairfield County Revolving Loan Fund. The Committee approved two EDA RLF loans to assist in job creation and quality of life improvements for the citizens of Fairfield County. Pediatric Associates of Lancaster was the recipient of a \$75,000 loan out of a total project cost of \$1.6 million for the acquisition of property to build a new practice on. Double Edge Brewing also received \$75,000 for the purchase of brewing machinery and equipment out of a \$400,000 total project cost. As a result of these loans, six new positions will be added to Lancaster's economic base. Each RLF loan recipient has a two-year window from the closing of the loan to create or retain the jobs required by EDA and CDBG guidelines (for every \$25,000 borrowed one full-time equivalent job must be created).

The County Workforce Development Training Grant can be used to incentivize companies locating or expanding in the County. The Department also provides staffing assistance to the Fairfield County Port Authority. It was created to be used as a financing tool to partner public and private investment dollars on larger projects. The five member board meets on a regular basis to discuss continuing efforts to promote the availability of the port as a financing alternative for projects. The Department also employs Enterprise Zone agreements to incentivize new job creation or retention and is responsible for setting up the Tax Incentive Review Council (TIRC) in coordination with the County Auditor's Office. The TIRC annually reviews the Enterprise Zone agreements in the County to assure compliance with the Ohio Enterprise Zone regulations.

As of December 31, 2017, two Enterprise Zone agreements are active representing more than \$4.1 million in capital investment and total retained and new payroll of \$7,296,891. The two agreements created 35 employment positions and retained 156 positions as a result of the Enterprise Zone Agreement.

The staff of the Fairfield County Economic and Workforce Development Department serve as the support for the Fairfield 33 Development Alliance. This public-private nonprofit organization was formed in 2007 to market the U.S. Route 33 area, retain and expand existing companies and attract new investment. Since 2007, the Fairfield 33 Development Alliance has assisted in the creation of 4,117 jobs and \$358 million in investment from 63 economic development projects. The Economic Development Departments of the Cities of Pickerington, Canal Winchester, and Lancaster, Violet Township as well as the staff to the Fairfield County Economic and Workforce Development Department assist each other in helping move these projects from conception to reality and is a strong collaboration between not only various government entities but the private sector as well. In 2017, the Fairfield 33 Development Alliance assisted or was the lead entity on 16 projects with 938 new jobs and \$111 million in investments. These projects included: Complete Filter Media (\$3 million/125 jobs), Double Edge Brewing (\$.4 million/6 jobs), Elgin Water Solutions (4 jobs), Buckeye Power Sales (\$1.93 million/25 jobs), South Shore Cable (\$1.2 million/50 jobs), Kroger (\$18 million/150 jobs), R.G. Barry (120 jobs), Aldi (\$2.4 million/30 jobs), Loose Rail Brewery (\$.7 million/8 jobs), Brew Dog Brewery (\$30 million/108 jobs), Midwest Fabricating (\$3 million/100 jobs), Combustion Brewery and Taproom (\$.86 million/13 jobs), Fairfield Medical Center

Fairfield County, Ohio

Wellness Center (\$30 million/150 jobs), Pediatric Associates of Lancaster (\$1.6 million/6 jobs), AIT Environmental Technologies (9 jobs), and Sycamore Creek Assisted Living (\$18.2 million/34 jobs).

In 2017, the Fairfield 33 Development Alliance sent representatives from the City of Lancaster, the City of Canal Winchester, and from Fairfield County Economic Development to specialty trade shows to promote the advantages of doing business in the County. In 2017, the Fairfield 33 Development Alliance also defined three strategic goals for the future. By the year 2027, the Fairfield 33 Development Alliance strives to add 7,500 new jobs, attract half a billion dollars in investment, and increase the average wages of employees in Fairfield County by 25 percent.

In 2017, the Fairfield County Department of Economic and Workforce Development (Department) undertook several initiatives to plan for the future success of County businesses and employees. At the outset of 2017, the Department won a grant from Connect Ohio to assess the County's access to internet services. More than 1,500 residents responded to the survey. Service coverage gaps were prominent in Hocking, Madison, Clearcreek, and Amanda Townships. Roughly 15,000 households do not have internet accessibility. This is especially concerning given the fact that as many as 28 percent of the local workforce teleworks from home. The individuals most likely to be teleworkers are typically younger and highly paid with household income of \$159,000 or more. The number of family farms with access to the internet was lower than expected with just over 50 percent having reasonable access. This is important as they compete with corporate farms that make better use of technology for increased yields, better management of water, etc. As a result of this study the County Engineer's Office changed its parameters for laying broadband making it more cost effective for providers to serve these areas and contribute to their economic growth. A local broadband provider was able to add high speed internet to almost 750 homes due to this change. The study also helped bring attention to a low cost online alternative for families with children living in poverty. Charter Communications now provides service as low as \$15 per month for seniors on supplemental security income and families that have a child receiving a free or reduced lunch. This is important to ensure that all residents of the area can attend educational programs online or have good technical skills for future jobs.

Some of the County's top employers are from the manufacturing sector. To attract a new generation of workers to the skilled trades field, the Fairfield 33 Development Alliance in partnership with Ohio University Lancaster sponsored a new program in 2017, the Engineering and Technology Camp. The camp was aimed at middle schoolers and freshman who spent a week touring local employers and getting hands on experience in the Ohio University Lancaster Engineering Technology lab. The weeklong curriculum ended with a demonstration of plastics objects that the students created. Manufacturing Day events were expanded in 2017 to include five local school districts and six local manufacturers. This initiative helps introduce students to manufacturing as a career.

Tourism can be a strong driver of economic development. One major tourism hot spot is Buckeye Lake. Fairfield County has the largest land area and population of any of the three counties that border Buckeye Lake. In 2017, the \$24 million second phase of the new Buckeye Lake dam was nearing completion. The area also raised funds to pay for an executive director to help guide development within the lake region called Buckeye Lake 2030. One of the group's first acts was to enlist the help of nationally recognized urban planning firm DPZ who helped coordinate an extended public visioning session for the area around topics including economic development, transportation, land use, and protecting natural assets of the region. The Buckeye Lake Regional Corporation was formed in 2017 to help guide the growth of the area. The economic development department represents Fairfield County in this initiative.

Despite the economic successes of Fairfield County's urban areas and the growing urban development pressures coming from Columbus, more than 60 percent of the County's landmass is used in agricultural production. Fairfield County is the 42nd (of 88) largest farming economy in Ohio. The County is responsible for approximately \$105 million of crop sales (79 percent of sales) and livestock (21 percent of sales). Corn, soybeans, and wheat are the most prominent crops. The County is also home to the State's largest prawn farm which nets about 40,000 prawns per harvest season. Fairfield County Economic Development worked with Fairfield County's Regional Planning and Soil and Water departments to update a County land use plan to better identify areas of growth and help sustain the natural resources of the County.

During 2017, the Fairfield County Land Reutilization Corporation received an additional award of \$100,000 Neighborhood Initiative Program reimbursable grant. The Neighborhood Initiative Program is a program of the Ohio Hardest Hit Fund Project. The funds are being used to stabilize property values by removing and greening vacant and blighted properties in targeted areas in an effort to prevent future foreclosures for existing homeowners. The acquisition process of the Neighborhood Initiative Program award began in late 2014 and will continue throughout 2018. During 2017, 15 properties were acquired with four being demolished and twenty properties are anticipated to be demolished in 2018. Six properties were sold for the cost of acquisition and closing costs.

During 2017, Fairfield County Domestic Relations Court was awarded a three-year \$550,000 Justice for Families Program federal grant from the U.S. Department of Justice Office on Violence Against Women. The Justice for Families Program is authorized in the Violence Against Women Reauthorization Act of 2013 to improve the response of all aspects of the civil and criminal justice system to families with a history of domestic violence, dating violence, sexual assault, stalking, or in cases involving allegations of child sexual abuse. The \$550,000 grant includes staffing and training for courts and other departments.

Fairfield County along with city, village, and township agencies, as well as the general public, continue to derive benefits from the Ohio Statewide Imagery Program. Through the County Auditor's Geographical Information Systems department, the fourth year of a five year plan with Woolpert Incorporated was completed for the new Summer Flight, digital orthophotography at 12" pixel resolution. Digital orthophotography provides new imagery to accurately represent activities on the ground. The imagery can be incorporated into the Geographic Information System and is used heavily in daily business by the Geographic Information Systems and the Real Estate departments for appraisals. The digital orthophotography is available for daily work flows for all other county, city, village agencies, and for use by the public via the County Auditor's website. The Delineation of Agricultural Crops was another new feature completed during 2017. The Delineation of Agriculture Crops is used primarily by the Real Estate and Current Agricultural Use Value (CAUV) departments to verify crop production for eligibility of the CAUV program. It is also used by other agencies, such as the Soil and Water Conservation District to identify the types and amounts of crops being grown by farmers in Fairfield County. In addition, it can be used by farmers to document areas of planting that are affected by the elements, such as spring flooding, to show where and the number of crops damaged and not producing a yield.

The County continues to realize savings from the implementation of a \$3 million comprehensive energy conservation project at nine County-owned buildings in 2014. The project has generated savings of approximately \$97,560 for calendar year 2017. The buildings use at least 35 percent less energy and generate at least 35 percent fewer greenhouse gas emissions. The applications were submitted for the designation by Dynamix Energy.

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

During 2017, Fairfield County was awarded two National Association of Counties Achievement Awards. The awards are for Fairfield County's "Improved, Sustained Visitation Services for Children and Families" in the category of Criminal Justice and Public Safety and Fairfield County's "Electronic County Resolution Management System" in the category of County Administration and Management. The County's visitation center was selected as one of the top 100 Brilliant Ideas at Work in the nation.

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, 2016. This was the 28th 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 2016 Citizens' Report, a condensed, more user-friendly financial report intended to provide highlights of the County's financial condition. This was the 16th consecutive year the County has received this prestigious award.

Acknowledgments

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

A special note of appreciation is conveyed to the Local Government Services section of State Auditor Dave Yost, 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.

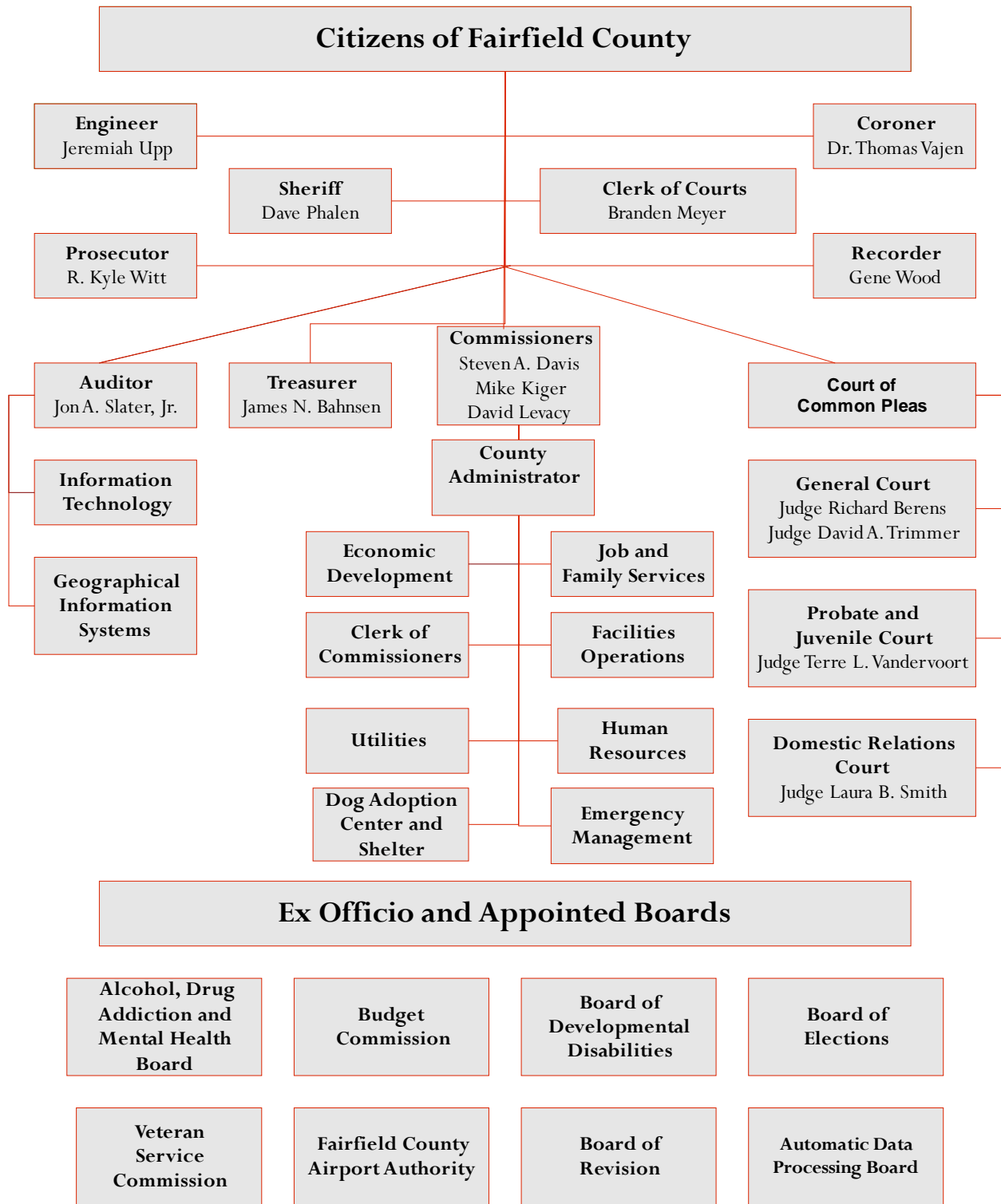
Respectfully submitted,



Jon A. Slater, Jr.

June 22, 2018

COUNTY ORGANIZATION AND ELECTED OFFICIALS
December 31, 2017

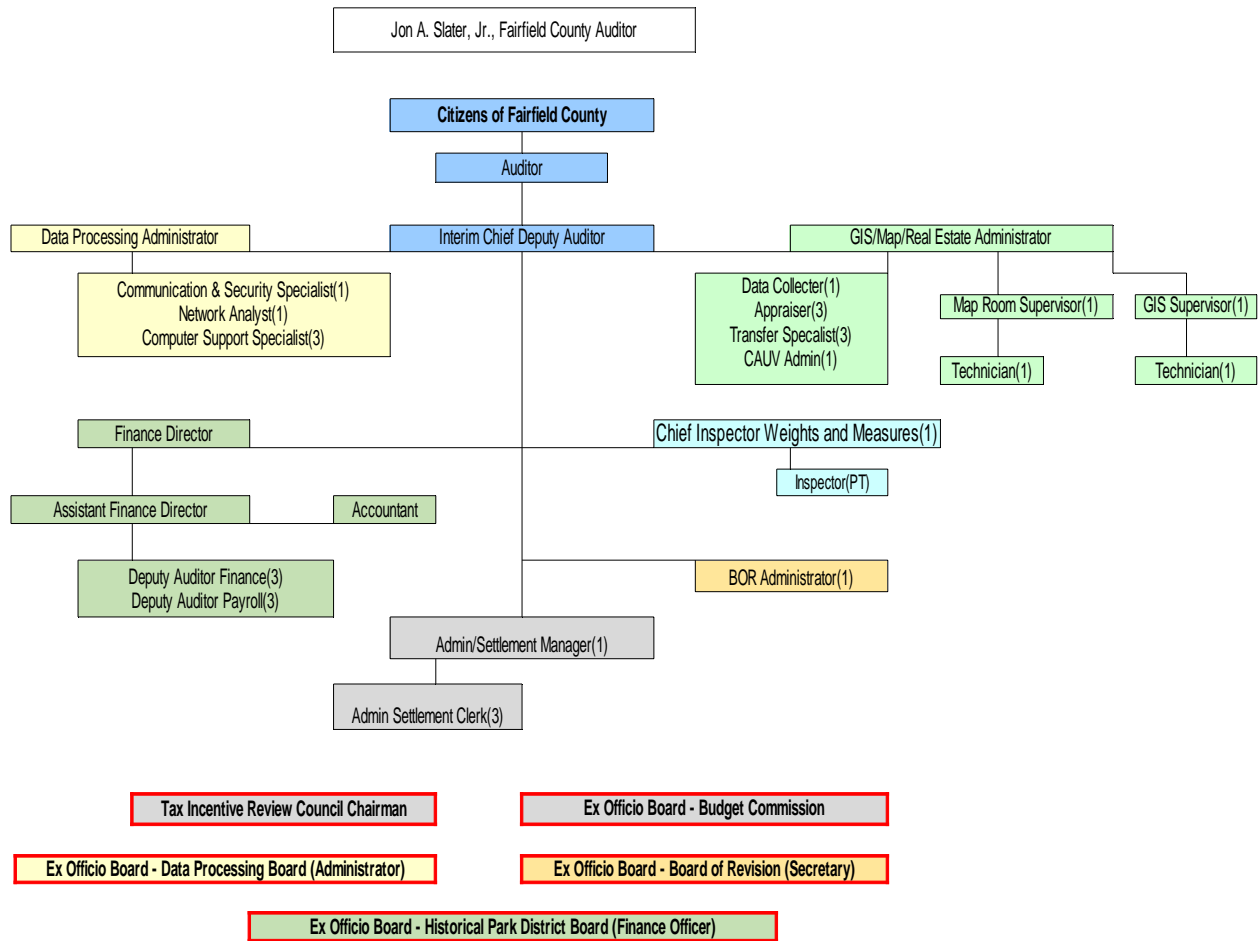


PRINCIPAL APPOINTED OFFICIALS AND DEPARTMENT HEADS

December 31, 2017

Commissioners, County Administrator.....	Carri Brown
Human Resources, Director	Jeff Porter
Department of Job and Family Services, Director.....	Aundrea Cordle
Facilities Operations, Manager.....	Dennis Keller
Economic Development, Director	Rick Szabrak
Information Technology, Administrator.....	Randy Carter
Geographical Information Systems, Administrator	David Burgei
Dog Adoption Center and Shelter, Warden.....	Todd McCullough
Emergency Management, Director.....	Jon Kochis
Board of Elections, Director	Jane Hanley
Utilities, Director	Tony Vogel
Alcohol, Drug Addiction, and Mental Health Board, Director	Rhonda Myers
Board of Developmental Disabilities, Superintendent	John Pekar
Veteran Service Commission, Director	Park Russell
Fairfield County Airport Authority, President	Dr. Glenn Burns

**COUNTY AUDITOR MAJOR DEPARTMENTS AND BOARD MEMBERSHIPS
December 31, 2017**



Note: The numbers listed by the positions indicate the number of employees holding those positions. If there is no number shown, there is only one employee in that position.



Government Finance Officers Association

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, 2016

Christopher P. Morrill

Executive Director/CEO

Financial Section



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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Fairfield County
210 East Main Street
Lancaster, Ohio 43130

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying 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 Fairfield County, Ohio (the County), as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of Fairfield Industries, Inc., which represent 0.24 percent, 1.65 percent, and 4.24 percent, respectively, of the assets, net position, and revenues of the discretely presented component unit and remaining fund information. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amount included for Fairfield Industries, Inc., is based solely on the report of other auditors. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement. The other auditors audited the financial statements of Fairfield Industries, Inc. in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Opinions

In our opinion, based on our audit and the report of other auditors, 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 discretely presented component unit and remaining fund information of Fairfield County, Ohio, as of December 31, 2017, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Community Services, Developmental Disabilities, and Child/Adult Protective Services Funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require this presentation to include management's discussion and analysis and schedules of net pension liabilities and pension contributions listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

Supplementary and Other Information

Our audit was conducted to opine on the County's basic financial statements taken as a whole.

The introductory section, the financial section's combining statements, individual fund statements and schedules and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected this information to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. 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 statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 22, 2018, 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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

Dave Yost
Auditor of State
Columbus, Ohio

June 22, 2018

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Fairfield County, Ohio
 Management's Discussion and Analysis
 For the Year Ended December 31, 2017
 (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, 2017. 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 2017 are as follows:

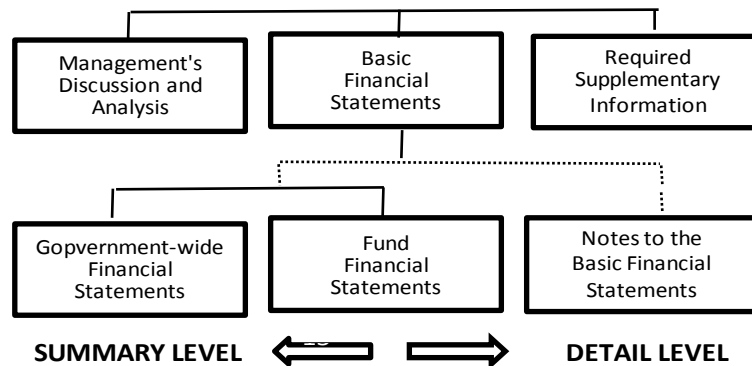
- The assets and deferred outflows of resources of Fairfield County exceeded its liabilities and deferred inflows of resources at the close of the year ended December 31, 2017, by \$265,299,358 net position. Of this amount, (\$2,943,524) was the deficit unrestricted net position portion.
- The County's total net position increased by .9 percent, or \$2,410,485 from the total net position at the beginning of the year 2017.
- At the end of the current year, the County's governmental activities reported total net position of \$211,214,454 a decrease of \$991,123 from the prior year. Of this amount, (\$14,763,001) is the deficit unrestricted portion.
- At the end of the current year, fund balance for the General Fund was \$18,937,386 which represents a .1 percent increase from the prior year, and represents 46 percent of total General Fund expenditures.
- Fairfield County's total bonds, long-term loans, and capital leases decreased by \$5,290,882 or 5 percent, during the current year.
- Net pension liability increased \$13,459,965 or 26 percent during the 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, required supplementary information, and combining statements for the nonmajor governmental funds, and the fiduciary funds. The basic financial statements are composed of the government-wide financial statements, the fund financial statements, and the notes to the basic 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 of combining statements that provide details about the County's nonmajor governmental funds.

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



Fairfield County, Ohio
 Management's Discussion and Analysis
 For the Year Ended December 31, 2017
 (Unaudited)

The *government-wide financial statements* provide financial information about the County as a whole, including its discretely presented 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 discretely presented component unit	The activities of the County that are not proprietary or fiduciary, such as general government, public safety, public works, health, human services, urban redevelopment and housing, transportation, intergovernmental, capital outlay, and debt service	Activities the County operates similar to private businesses, such as the sewer, water, airport fuel operations, and internal service	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 Position • Statement of Activities 	<ul style="list-style-type: none"> • Balance Sheet • Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities • Statement of Revenues, Expenditures, and Changes in Fund Balances • Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities • Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget (Non-GAAP Basis) and Actual 	<ul style="list-style-type: none"> • Statement of Fund Net Position • Statement of Revenues, Expenses, and Changes in Fund Net Position • Statement of Cash Flows 	<ul style="list-style-type: none"> • Statement of Fiduciary Assets and Liabilities

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2017
(Unaudited)

	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 Position and the Statement of Activities

The *Statement of Net Position* presents information on all of the County's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference between them reported as net position. The *Statement of Activities* presents information showing how the County's net position 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 position and the change in net position. This change in net position 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 Position and the Statement of Activities, which can be found on pages 22 through 25 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 housing, transportation, intergovernmental, interest and fiscal charges, and all departments - with the exception of the sewer, water, and airport fuel operations funds.

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

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Discretely Presented 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 a legally separate entity 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
- Developmental Disabilities Fund
- Child/Adult Protective Services 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 26 through 37 of this report.

Proprietary Funds —The County maintains two types of proprietary funds: enterprise and internal service funds. The enterprise funds account for sewer, water, and airport fuel 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 internal service fund accounts for claims and liabilities relating to the County's self-insurance limited risk health program that began January 1, 2017. The proprietary fund financial statements can be found on pages 38 through 42 of this report.

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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 43 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 46 through 106 of this report.

Government-wide Financial Analysis

During 2017, as shown in the table below, the combined net position of the County's primary government increased \$2,410,485 or .9 percent. Net position reported for governmental activities decreased \$991,123 or .5 percent and business-type activities increased \$3,401,608 or 6.7 percent.

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

Primary Government
Statement of Net Position
As of December 31, 2017, with comparatives as of December 31, 2016

	Governmental Activities		Business-Type Activities		Totals	
	2017	2016	2017	2016	2017	2016
Assets:						
Current and Other Noncurrent Assets	\$ 128,489,389	\$ 132,538,030	\$ 19,549,816	\$ 15,821,821	\$ 148,039,205	\$ 148,359,851
Capital Assets	209,145,249	200,726,077	54,972,361	55,773,644	264,117,610	256,499,721
Total Assets	<u>337,634,638</u>	<u>333,264,107</u>	<u>74,522,177</u>	<u>71,595,465</u>	<u>412,156,815</u>	<u>404,859,572</u>
Deferred Outflows of Resources:						
Deferred Charge on Refunding	526,360	629,550	780,070	904,033	1,306,430	1,533,583
Pension	24,920,628	19,926,823	555,140	438,700	25,475,768	20,365,523
Total Deferred Outflows of Resources	<u>25,446,988</u>	<u>20,556,373</u>	<u>1,335,210</u>	<u>1,342,733</u>	<u>26,782,198</u>	<u>21,899,106</u>
Liabilities:						
Current and Other Liabilities	7,821,961	12,804,313	858,077	1,028,448	8,680,038	13,832,761
Long-Term Liabilities:						
Due Within One Year	4,414,107	4,340,150	1,857,379	1,791,429	6,271,486	6,131,579
Net Pension Liability	63,731,519	50,597,822	1,415,936	1,089,668	65,147,455	51,687,490
Other Amounts Due In More Than One Year	38,681,563	40,946,593	17,627,941	18,324,303	56,309,504	59,270,896
Total Liabilities	<u>114,649,150</u>	<u>108,688,878</u>	<u>21,759,333</u>	<u>22,233,848</u>	<u>136,408,483</u>	<u>130,922,726</u>
Deferred Inflows of Resources:						
Property Taxes	36,248,443	31,989,098	-	-	36,248,443	31,989,098
Pension	969,579	936,927	13,150	21,054	982,729	957,981
Total Deferred Inflows of Resources	<u>37,218,022</u>	<u>32,926,025</u>	<u>13,150</u>	<u>21,054</u>	<u>37,231,172</u>	<u>32,947,079</u>
Net Position:						
Net Investment in Capital Assets	172,092,772	164,493,791	39,287,739	39,342,206	211,380,511	203,835,997
Restricted	53,884,683	48,908,807	2,977,688	2,980,688	56,862,371	51,889,495
Unrestricted (Deficits)	(14,763,001)	(1,197,021)	11,819,477	8,360,402	(2,943,524)	7,163,381
Total Net Position	<u>\$ 211,214,454</u>	<u>\$ 212,205,577</u>	<u>\$ 54,084,904</u>	<u>\$ 50,683,296</u>	<u>\$ 265,299,358</u>	<u>\$ 262,888,873</u>

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The net pension liability (NPL) is one of the largest liabilities reported by the County at December 31, 2017 and is reported pursuant to GASB Statement 68, "Accounting and Financial Reporting for Pensions – an Amendment of GASB Statement 27." For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and the net pension liability to the reported net position and subtracting deferred outflows related to pension.

Governmental Accounting Standards Board standards are national and apply to all governmental financial reports prepared in accordance with generally accepted accounting principles. When accounting for pension costs, GASB 27 focused on a funding approach. This approach limited pension costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's *net pension liability*. GASB 68 takes an earnings approach to pension accounting; however, the nature of Ohio's statewide pension systems and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

GASB 68 requires the net pension liability to equal the County's proportionate share of each plan's collective:

1. Present value of estimated future pension benefits attributable to active and inactive employees' past service
2. Minus plan assets available to pay these benefits

GASB notes that pension obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension. GASB noted that the unfunded portion of this pension promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of this liability. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the pension system. In Ohio, there is no legal means to enforce the unfunded liability of the pension system *as against the public employer*. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The pension system is responsible for the administration of the plan.

Most long-term liabilities have set repayment schedules or, in the case of compensated absences (i.e. sick and vacation leave), are satisfied through paid time-off or termination payments. There is no repayment schedule for the net pension liability. As explained above, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension liability, but are outside the control of the local government. In the event that contributions, investment returns, and other changes are insufficient to keep up with required pension payments, State statute does not assign/identify the responsible party for the unfunded portion. Due to the unique nature of how the net pension liability is satisfied, this liability is separately identified within the long-term liability section of the statement of net position.

In accordance with GASB 68, the County's statements prepared on an accrual basis of accounting include an annual pension expense for their proportionate share of each plan's *change* in net pension liability not accounted for as deferred inflows/outflows.

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At December 31, 2017, the primary government's net investment in capital assets, net of depreciation, (i.e. land, buildings, improvements other than buildings, machinery and equipment, furniture and fixtures, infrastructures, vehicles, and construction in progress), less related outstanding debt along with any related deferred outflows/inflows of resources, was \$211,380,511. 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 total assets from the prior year which resulted in a total increase of \$7,297,243. For governmental activities, the \$4,048,641 decrease in current and other noncurrent assets is primarily due to decreases in cash and cash equivalents which were partially offset by increases in cash and cash equivalents with fiscal agents, intergovernmental receivable, and property taxes receivable. Equity in pooled cash and cash equivalents decreased \$11,110,569 primarily due to the spending down of bond proceeds for the construction of the new jail facility. The jail facility cash balances decreased in the amount of \$17,194,936. The decreases in equity in pooled cash and cash equivalents in jail construction was offset by increases in the amount of \$4,783,323 in the area of developmental disabilities due to the collection of property tax collections resulting from the passage of a 1.85 mill tax levy which was passed in 2015 and collections began in 2016. Cash and cash equivalents was also offset by increases in legislative and executive, judicial, and human services due to increases in price of doing business. Intergovernmental receivables increased \$1,481,226 due to increases in federal and state grant sources. Property taxes receivable increased \$4,465,375 due to the triennial update in 2016 which resulted in an increase of total assessed property taxable valuation of \$182,666,100 and due to the citizens of the County passing a 2.0 mill levy of which one mill was for a renewal levy originally passed in 2009 and one additional mill, in November 2017 for the Children and Adult Protective Services program with collections to begin in January 2018. On the Statement of Net Position and the Statement of Activities, the Internal Service Fund is combined with governmental activities. Increases in liabilities for governmental activities are due primarily to increases in claims payable and net pension liability which were offset by a decrease in contracts payable and long-term liabilities due in more than one year. The increase in claims payable is the result of the County self-insuring for medical and prescription drugs beginning January 1, 2017. The net pension liability increase represents the County's proportionate share of the OPERS and STRS traditional plan's unfunded benefits. As indicated above, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension liability. Contracts payable decreased due to construction related to the County Jail Facility being completed June 2017. The decrease in long-term liabilities due in more than one year are primarily due to scheduled payments of general obligation bonds during the year.

Governmental activities deferred outflows increased \$4,890,615 primarily due to an increase in the difference between projected and actual earnings on investments related to the County's net pension liability for OPERS and STRS.

Governmental activities deferred inflows increased \$4,291,997 due to the triennial update and the additional one mill levy passed in 2017 which were noted above.

The \$3,727,995 increase in business type activities current and other noncurrent assets is primarily due to an increase in equity and pooled cash and cash equivalents of \$3,450,640 and an increase in accounts receivable of \$356,709. The increase in cash and cash equivalents is primarily due to a reduction in capital related projects for 2017 which also decreased contracts and retainage payable from 2016 to 2017. The increase in accounts receivable is due to an increase in customer sewer and water charges billed in 2017 which were not collected by year's end. Sewer and Water customers increased slightly from 2016 to 2017 by a total of 73 new customers. Average daily sewer and water treatments also increased by 290,000 million of gallons per day which results in increased charges to customers. The decrease in overall outstanding debt also attributed to the decrease in liabilities. The decreases in liabilities were offset by an increase in net pension liability which represents the County's proportionate share of the OPERS traditional plan's unfunded benefits. As indicated above, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension liability.

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The increase in capital assets for governmental type activities was due primarily to airport and records storage building remodeling construction projects and due to the completion of the new jail facility. This increase in capital asset additions was offset by current year's depreciation. The decrease in business type activities was primarily due to the current year's depreciation which was offset by the completion of the Allen Road Waterline project and the construction in progress of the Diley Road Wellfield.

Restricted net position was \$56,862,371 and unrestricted net position was deficit of (\$2,943,524). Net position is restricted when constraints on the use are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments. Unrestricted net position consists of net position that does not meet the definition of "restricted" or "net investment in capital assets."

The County's net position, when viewed over time, may provide the reader with a useful indicator of the County's economic condition. The following table shows the condensed financial information derived from the Statement of Activities for the year ended December 31, 2017, and a comparative analysis with the year ended December 31, 2016.

Primary Government - Statement of Activities
For the year ended December 31, 2017, with comparatives for the year ended December 31, 2016

	Governmental Activities		Business-type Activities		Total Primary Government	
	2017	2016	2017	2016	2017	2016
Revenues:						
Program revenues:						
Charges for Services	\$ 21,575,639	\$ 20,832,341	\$ 7,484,673	\$ 7,331,168	\$ 29,060,312	\$ 28,163,509
Operating Grants, Contributions, and Interest	32,455,386	30,741,390	-	-	32,455,386	30,741,390
Capital Grants, Contributions, and Interest ...	787,022	2,317,334	3,178,166	2,440,850	3,965,188	4,758,184
Total Program Revenues	54,818,047	53,891,065	10,662,839	9,772,018	65,480,886	63,663,083
General Revenues:						
Property Taxes	31,532,734	30,756,269	-	-	31,532,734	30,756,269
Permissive Real Property Transfer Taxes	2,346,583	2,015,276	-	-	2,346,583	2,015,276
Lodging Taxes	230,028	223,961	-	-	230,028	223,961
Sales Taxes	21,924,548	21,196,300	-	-	21,924,548	21,196,300
Intergovernmental	5,397,005	4,030,433	-	-	5,397,005	4,030,433
Unrestricted Interest	995,494	467,370	12,276	8,066	1,007,770	475,436
Unrestricted Contributions	-	200	-	-	-	200
Other	977,128	1,102,121	22,240	18,794	999,368	1,120,915
Total General Revenues	63,403,520	59,791,930	34,516	26,860	63,438,036	59,818,790
Total Revenues.....	118,221,567	113,682,995	10,697,355	9,798,878	128,918,922	123,481,873
Expenses:						
General Government:						
Legislative and Executive	16,677,471	15,506,679	-	-	16,677,471	15,506,679
Intergovernmental	2,034,601	1,927,937	-	-	2,034,601	1,927,937
Judicial	8,133,551	7,499,166	-	-	8,133,551	7,499,166
Public Safety	24,909,645	19,063,913	-	-	24,909,645	19,063,913
Intergovernmental	211,978	287,873	-	-	211,978	287,873
External Portion	565,168	-	-	-	565,168	-
Public Works	12,698,739	12,777,181	-	-	12,698,739	12,777,181
External Portion	240,101	-	-	-	240,101	-
Health	23,580,852	23,757,315	-	-	23,580,852	23,757,315
Human Services	27,734,143	26,632,756	-	-	27,734,143	26,632,756
External Portion	54,156	-	-	-	54,156	-
Urban Redevelopment and Housing	334,045	389,390	-	-	334,045	389,390
Intergovernmental.....	123,839	550,295	-	-	123,839	550,295
Transportation	461,105	483,836	-	-	461,105	483,836
Interest and Fiscal Charges	1,453,296	1,527,436	-	-	1,453,296	1,527,436
Sewer System	-	-	3,621,081	3,488,370	3,621,081	3,488,370
Water System	-	-	3,425,449	2,905,427	3,425,449	2,905,427
Airport Fuel Operations	-	-	249,217	296,091	249,217	296,091
Total Expenses.....	119,212,690	110,403,777	7,295,747	6,689,888	126,508,437	117,093,665
Increase (Decrease) in Net Position	(991,123)	3,279,218	3,401,608	3,108,990	2,410,485	6,388,208
Net Position - Beginning of Year.....	212,205,577	208,926,359	50,683,296	47,574,306	262,888,873	256,500,665
Net Position - End of Year.....	\$ 211,214,454	\$ 212,205,577	\$ 54,084,904	\$ 50,683,296	\$ 265,299,358	\$ 262,888,873

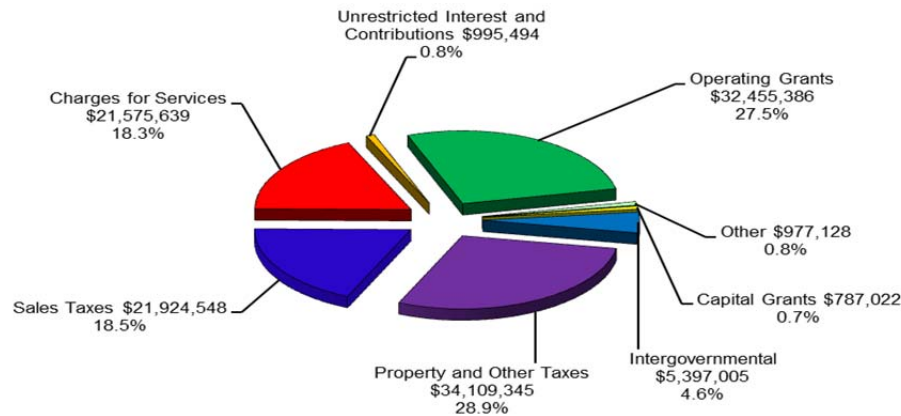
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Governmental Activities

Operating grants, capital grants, contributions, and restricted interest accounted for 28.1 percent of total governmental revenues, with taxes providing 47.4 percent of total governmental revenues. These revenue sources comprise the two largest components of County revenues. Operating grants, capital grants, contributions, and restricted interest revenues in 2017 were \$33,242,408. The increase in operating grants, contributions, and interest is due mainly to changes in the human services program in the amount of \$14,081,946 in 2017 as compared to \$11,948,541 in 2016 and in the area of judicial program in the amount of \$1,747,748 in 2017 as compared to \$1,255,951 in 2016. These areas were offset by a decrease in the urban redevelopment and housing programs in the amount of \$239,909 in 2017 compared to \$1,123,783 in 2016. Property, permissive real property transfer, and lodging taxes revenues were \$34,109,345 (28.9 percent of total governmental revenues) while sales taxes were \$21,924,548 (18.5 percent of total governmental revenues). Taxes, restricted grants, restricted contributions, and restricted interest combined together, provided 75.5 percent of the County's total governmental revenues. Intergovernmental revenues and permissive real property transfer taxes increased from the prior year due to an increase in homestead and rollback, casino revenue, and in the number of real property and manufactured home conveyances, respectively. Sales taxes increased due to improvement in the economy.

The County received \$21,575,639 or 18.3 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.

Revenues by Source – Governmental Activities



Human services activities, excluding the external portion, comprised \$27,734,143 or 23.3 percent of total expenses. Public Safety activities, excluding intergovernmental and the external portion, comprised \$24,909,645 or 20.9 percent of total expenses. The County's health services activities accounted for \$23,580,852 or 19.8 percent of total expenses. The human services and public safety expenses increased primarily due to the recognition of the net pension liability and the large number of employees located in these service areas. This increase was offset by an increase in operating grants, contributions, and interest.

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 \$64,394,643.

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Program Expenses and Net Costs of Governmental Activities, by Program
For the Year Ended December 31, 2017

Program Activity	Program Activity Expenses	Net Cost (Gain) of Program Activity	Net Cost (Gain) as Percentage of Total Expenses	
			Program Activity	All Program Activities
General government:				
Legislative and executive	\$ 16,677,471	\$ 8,341,733	50.02%	7.00%
Intergovernmental	2,034,601	2,034,601	100.00%	1.71%
Judicial	8,133,551	5,221,888	64.20%	4.38%
Public safety	24,909,645	20,365,494	81.76%	17.08%
Intergovernmental	211,978	103,150	48.66%	0.09%
External Portion	565,168	(63,849)	(11.30%)	(0.05%)
Public works	12,698,739	4,400,745	34.65%	3.69%
External Portion	240,101	(27,125)	(11.30%)	(0.02%)
Health	23,580,852	13,249,733	56.19%	11.11%
Human services	27,734,143	9,184,975	33.12%	7.70%
External Portion	54,156	(6,119)	(11.30%)	(0.01%)
Urban redevelopment and housing	334,045	93,606	28.02%	0.08%
Intergovernmental	123,839	123,839	100.00%	0.10%
Transportation	461,105	(81,324)	(17.64%)	(0.07%)
Interest and fiscal charges	1,453,296	1,453,296	100.00%	1.22%
Total expenses	<u>\$ 119,212,690</u>	<u>\$ 64,394,643</u>		<u>54.02%</u>

Business-type Activities

The net position for business-type activities increased from 2016 by 6.7 percent due mainly to the completion of capital related projects during 2017. The primary increase in revenues was due to an increase in capital grants, contributions, and interest which were offset by an increase in sewer and water system expenses. The major revenue source was charges for services in the amount of \$7,484,673.

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 unassigned 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, 2017, the County's governmental funds reported combined ending fund balances of \$67,769,370, a decrease of \$6,002,438 in comparison with the prior year balances. The primary reason for the decrease in fund balances is due to the completion of the jail construction project in June 2017 which was offset by revenues exceeding expenditures in the Developmental Disabilities Fund. \$5,496,399 of this amount constitutes unassigned fund balance, which includes all spendable amounts available at the County's discretion that are not contained in the other fund balance classifications. The remainder is nonspendable, restricted, committed, or assigned. For additional information on fund balance restrictions, see Note 2 – Fund Balance Reserves and Note 25 to the basic financial statements.

General Fund

The General Fund is the primary operating fund of the County. At the end of 2017, unassigned fund balance was \$6,548,222 while total fund balance was \$18,937,386. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 15.9 percent to total General Fund expenditures, while total fund balance represents 46 percent of General Fund expenditures.

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The fund balance of the County's General Fund increased by \$23,515 during the current fiscal year compared to a \$1,255,871 increase in the prior year. Key factors in this increase in fund balance are as follows:

- Total General Fund revenues increased \$2,627,618 from the prior year while General Fund expenditures increased \$2,736,764 from the prior year. The largest increases in revenues were in intergovernmental, sales taxes, interest, property taxes, and permissive real property transfer taxes. The increases in intergovernmental, sales taxes, interest, and permissive real property transfer taxes are primarily due to improvement in the local economy which resulted in increases in casino revenue, homestead and rollback, sales taxes, interest, and permissive real property transfer taxes. The increase in property taxes is due to the 2016 triennial property tax appraisal update. The largest increases in expenditures are in the public safety and judicial programs. The increase in public safety and judicial is primarily due to increase in salaries and fringe benefits in the probation, visitation center, sheriff, domestic relations, common pleas probation, and probate court departments due to wage increases and staffing changes. The sheriff department also had an increase in contractual services.
- Other financing sources (uses) decreased by \$1,123,210 primarily due to an increase in transfers out of \$1,106,451. The primary reason for the increase in transfers out is due to the General Fund contributing more to the Record and Assets Storage Capital Projects Fund for various projects. The General Fund contributed \$1,292,654 during 2017 and only \$117,400 during 2016.

Other Major Governmental Funds

The fund balance of the Community Services Fund at December 31, 2017 was \$745,017 compared to prior year of \$817,556. Revenues decreased \$452,449 mainly due to a decrease in charges for services from shared cost contracts which was offset by an increase in intergovernmental revenues from State and federal grants. Expenditures increased by \$452,621 which is a direct result of expenses as a result of increases in State and federal funding. Other financing sources (uses) decreased \$39,762 as a result of a decrease in transfers in. There was an overall net decrease in fund balance in the amount of \$72,539.

The fund balance of the Developmental Disabilities Fund at year-end is \$15,229,756, an increase of \$4,365,297 or 40.2 percent, from 2016. The increase in fund balance was primarily due to revenues exceeding expenditures by \$4,359,697. The largest increase in revenue is reflected in property taxes in the amount of \$68,168 resulting from the triennial update of real property assessed values in 2016. Expenditures increased by \$35,283 which was primarily in the area of materials and supplies and other. The increase in other expenditures was directly related to the increase in a waiver match of \$572,909. This was offset by a decrease in salaries and fringe benefits and contractual services.

The fund balance of the Child/Adult Protective Services Fund at December 31, 2017 is \$2,435,222, an increase of \$114,208 from the prior year. The increase in fund balance is due to the net effect of revenues exceeding expenditures by \$114,208. The increase in revenue is reflected in property taxes in the amount of \$161,131 resulting from the triennial update of real property assessed values in 2016. Voters passed a one mill renewal levy and an increase of one mill tax levy in 2017 for each one hundred dollars of valuation for ten years. Collections on the new levy will begin in 2018. Expenditures increased by \$377,311 which was primarily in the area of salaries and fringe benefits.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2017
(Unaudited)

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, reflect an increase in net position of \$1,370,839 and \$1,978,004, respectively. The increase in the Sewer Fund can be primarily attributed to an increase in charges for services and a slight increase in interest income. These increases were offset by decreases in capital contributions, interest and fiscal charges, and loss on sale of capital assets. The increase in operating expenses is due to increases in salaries and fringe benefits, materials and supplies, and depreciation. The increase in depreciation is the direct result of an increase in capital assets during 2017. Capital contributions in the Water Fund increased from \$945,935 in 2016 to \$2,332,059 in 2017. This increase in the Water Fund is mainly due to increases in capital grants in the amount of \$1,107,910 due to the forgiveness of a portion of the Ohio Water Development Authority loan. Capital contributions in the form of tap in fees from customers also increased which also lead to an increase in charges for services. In 2016, the contributions from developers were received in the amount of \$930,570 in the Sewer Fund and \$203,675 in the Water Fund. During 2017, there were no contributions from developers. In 2017, the Water Fund recognized a slight increase in interest income over 2016 in the amount of \$1,882 due to increases in cash levels during the year. Increases were offset by a loss on disposal of capital assets mainly due to the County's 2017 write-off of construction in progress related to a new access road to the Sewer and Water facility that has been determined not feasible. The increase in operating expenses is primarily due to an increase in contractual services, salaries, and fringe benefits.

On January 1 2017, the County became self-insured for health and prescription drug insurance. This increased the activities in the Internal Service Fund from prior year. During 2016, the only activity shown in the Internal Service Fund were payments made from the participating departments and agencies during the month of December in preparation of self-insurance beginning in 2017.

General Fund Budgetary Highlights

The County made minimal revisions to the original appropriations, including other financing uses, approved by the County Commissioners. Overall, these changes resulted in an increase from the original budget of .9 percent or \$482,686. The transfers out reflect the largest decrease in appropriations and were offset by an increase in appropriations in legislative and executive and public safety expenditures. The \$612,056 decrease in transfers out was primarily due to less money being required for capital related projects in the capital projects funds. The increase in legislative and executive is primarily due to increases in capital outlay of \$32,034 and other of \$49,500 in the commissioner department, contractual services of \$116,248 and capital outlay of \$60,923 in the information technology department, increases in contractual services of \$180,087 and in capital outlay of \$285,000 in the maintenance and operation department which were offset by decreases in personal services and fringe benefits of \$74,881 and materials and supplies of \$46,588 in the maintenance and operation department, decreases in personal services and fringe benefits of \$44,000 in the geographical information system department, and decreases in contractual services of \$21,121 in the auditor's department. All of these adjustments were due to changes in the individual department spending levels due to changes in 2017 departmental planning and unanticipated expenses. The increase in public safety is primarily due to increases in capital outlay of \$686,654 and contractual services of \$312,722 which were offset by decreases in materials and supplies of \$241,368 and personal services and fringe benefits of \$139,151 in the sheriff department. Actual expenditures and transfers out were less than the final budgeted expenditures and transfers out by \$2,224,586 due in part to general government legislative and executive of \$891,936, human services of \$416,217, judicial of \$393,570, and public safety of \$360,454. The County implemented some savings plans throughout the year to help reduce expenditures in order to end 2017 with a higher fund balance as compared to year-end 2016.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2017
(Unaudited)

The County's budgeted revenues, including other financing sources, increased slightly by 0.8 percent primarily due to increases in estimated charges for services of \$361,386 and decreases in transfers in of \$43,487. Actual revenues, excluding other financing sources, exceeded the final budget by \$4,536,939 primarily due to charges for services, sales taxes, intergovernmental, interest, permissive real property transfer taxes, and property taxes of \$1,307,976, \$1,023,350, \$755,000, \$559,989, \$326,135, and \$273,102, respectively. The County plans conservatively when budgeting revenues.

Based on these factors, the economic condition of the General Fund, based on actual cash basis results at December 31, 2017, reflects a fund balance of \$12,782,001 which is \$7,123,178 better than initially projected in the original budget.

Capital Assets and Debt Administration

Capital Assets

As of December 31, 2017, and December 31, 2016, the County had invested \$264,117,610 and \$256,499,721, net of accumulated depreciation of \$171,107,133 and \$166,563,221, respectively, in a broad range of capital assets, as shown on the following page

Capital Assets, Net of Depreciation
As of December 31, 2017, with comparatives as of December 31, 2016

	Governmental Activities		Business-type Activities		Totals	
	2017	2016	2017	2016	2017	2016
Land	\$ 5,931,539	\$ 5,546,319	\$ 2,237,414	\$ 2,237,414	\$ 8,168,953	\$ 7,783,733
Construction in Progress	2,562,407	28,932,873	520,597	3,748,542	3,083,004	32,681,415
Buildings and Improvements	57,825,249	23,759,992	11,558,157	12,237,443	69,383,406	35,997,435
Improvements Other Than						
Buildings	4,311,380	2,912,629	-	-	4,311,380	2,912,629
Equipment	2,811,738	2,830,947	177,352	213,151	2,989,090	3,044,098
Furniture and Fixtures	113,281	150,126	-	-	113,281	150,126
Infrastructure	133,570,622	134,816,610	40,261,223	37,179,171	173,831,845	171,995,781
Vehicles	2,019,033	1,776,581	217,618	157,923	2,236,651	1,934,504
Total Capital Assets, Net	<u>\$ 209,145,249</u>	<u>\$ 200,726,077</u>	<u>\$ 54,972,361</u>	<u>\$ 55,773,644</u>	<u>\$ 264,117,610</u>	<u>\$ 256,499,721</u>

The total increase in the County's capital assets, net of accumulated depreciation, for the current year were \$7,617,889 or 3 percent (a 4.2 percent increase for governmental activities and a 1.4 percent decrease for business-type activities). For additional information on capital assets, see Note 10 to the basic financial statements. See Note 16 of the notes to the basic financial statements for additional capital asset related purchase commitments.

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

As of December 31, 2017, and December 31, 2016, the County had total debt of \$58,078,596 and \$61,131,525, respectively, as shown in the table as follows.

Fairfield County, Ohio
 Management's Discussion and Analysis
 For the Year Ended December 31, 2017
 (Unaudited)

Bonds, Long-Term Loans, and Capital Leases Payable
As of December 31, 2017, with comparatives for December 31, 2016

	Governmental Activities		Business-type Activities		Totals	
	2017	2016	2017	2016	2017	2016
Special Assessment	\$ 703,414	\$ 791,045	\$ -	\$ -	\$ 703,414	\$ 791,045
Bonds.....						
General Obligation Bonds.....	37,413,175	39,522,062	15,407,594	17,078,881	52,820,769	56,600,943
Recovery Zone Bonds.....	-	-	2,750,000	2,835,000	2,750,000	2,835,000
Long-Term Loans.....	475,000	500,000	1,134,982	32,091	1,609,982	532,091
Capital Leases.....	193,009	363,536	1,422	8,910	194,431	372,446
	<u>\$ 38,784,598</u>	<u>\$ 41,176,643</u>	<u>\$ 19,293,998</u>	<u>\$ 19,954,882</u>	<u>\$ 58,078,596</u>	<u>\$ 61,131,525</u>

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

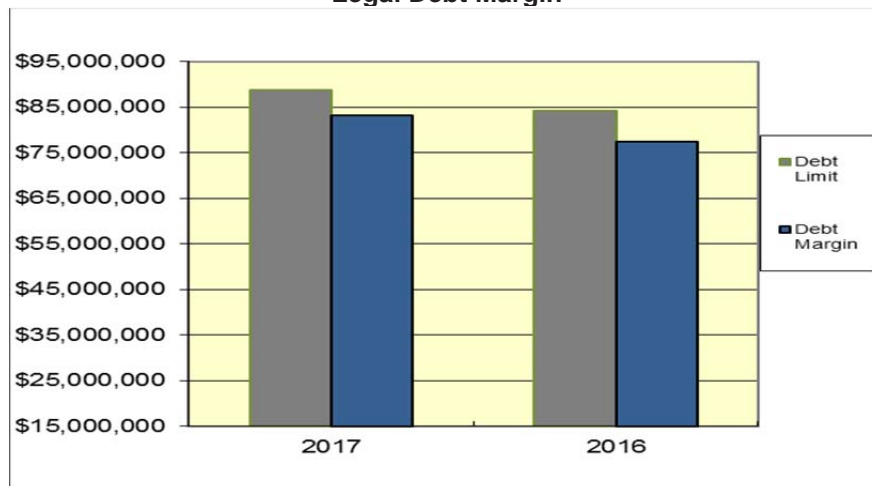
During 2017, the County's Water Fund received \$2,237,953 from an Ohio Water Development Authority loan. During 2017, the County repaid \$51,534 in long-term loans, had \$1,108,528 in loan forgiveness, paid down general obligation bonds including premiums and discounts by \$3,780,174, paid down business-type recovery zone economic development bonds by \$85,000, and paid down special assessment debt including premiums by \$87,631. The County paid down capital leases by \$178,015. The net pension liability under GASB 68 is also reported as a long-term obligation that has been previously disclosed within the management's discussion and analysis.

Moody's Investors Service, Inc. assigned a rating of "Aa2" to the last various purpose bonds issued by the County. The County's rating is based on the County's sound financial operations characterized by healthy reserves, conservative management, debt burden, and the strength of the local economy.

Limitations on Debt

State statutes limit the amount of total debt according to this formula: \$6,000,000 plus two and one-half percent of the amount of the tax valuation in excess of \$300,000,000. By this calculation, the current total legal debt margin of Fairfield County is \$83,240,253 for 2017 and was \$77,529,582 for 2016. This is the additional amount of debt the County could issue. The debt margin increased \$5,710,671 from 2016 to 2017 due to an increase in overall assessed property values from the triennial update and a decrease in overall debt outstanding. The County's overall legal debt limit was \$88,806,053 for 2017 as compared to \$84,239,399 for 2016.

Legal Debt Margin



Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2017
(Unaudited)

The County's total unvoted legal debt margin at December 31, 2017, is approximately \$30.6 million.

Economic Factors and Next Year's General Fund Budget and Rates

The economic outlook for the County continues to improve with the temporary sales tax increase of one-quarter of one percent made permanent by the County Commissioners on April 16, 2013. The County's tax base increased in 2017 to \$3.61 billion from the prior year of \$3.43 billion. Real property taxes, local government, and casino revenues are expected to remain fairly constant in 2018.

The various economic factors were considered in the preparation of the County's 2017 budget and will be considered in the preparation of future budgets. With the increase in health insurance benefit plan of \$405,826 including employee status changes along with 2 percent increase in costs and the small increase in salary and benefits, including negotiated increases in salaries for County Sheriff employees and elected officials in 2017, the Commissioners took a conservative budget approach for the General Fund in 2017 by allowing a few minimal increases for some department allocations and other operating expenses. The 2018 General Fund budget was adopted at \$46.5 million, a decrease of 1.9 percent as compared to the current 2017 budget. Decreases in the 2018 budget were largely due to the existence of one-time expenditures in 2017, such as purchase and improvement of property, cybersecurity improvements, law enforcement radios, and furniture, fixtures, and equipment for the new public safety facility jail. The 2018 budget allows employee pay increases that were consistent with those in 2017 and a few increases were allowed in other operating costs. Health insurance rates are not budgeted to increase in 2018. No new employees are added to the departments' table of organization. Allocations to special revenue funds and agencies are flat or within negotiated parameters. The budget includes a set aside for the County's record and assets storage projects.

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/Annual-finance-reports/Financial_Reports_lead_page.htm

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Basic Financial Statements

Fairfield County, Ohio

STATEMENT OF NET POSITION

December 31, 2017 - Primary Government

June 30, 2017 - Fairfield Industries, Incorporated

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Fairfield Industries, Incorporated
ASSETS				
Equity in Pooled Cash and Cash Equivalents.....	\$ 63,902,273	\$ 17,018,770	\$ 80,921,043	\$ -
Cash and Cash Equivalents				
in Segregated Accounts	70,530	557,466	627,996	107,646
Cash and cash equivalents				
with fiscal agents	947,760	-	947,760	-
Sales Taxes Receivable	5,832,483	-	5,832,483	-
Internal Balances.....	(31,736)	31,736	-	-
Inventory Held for Resale	-	49,499	49,499	-
Materials and Supplies Inventory	463,159	190,963	654,122	15,567
Permissive Motor Vehicle License				
Tax Receivable	131,145	-	131,145	-
Accrued Interest Receivable	200,297	88	200,385	-
Intergovernmental Receivable	13,720,934	11,154	13,732,088	-
Prepaid Items	586,837	12,748	599,585	4,332
Accounts Receivable	519,942	1,673,575	2,193,517	126,852
External Party Receivable	43,625	-	43,625	-
Lodging Taxes Receivable	47,090	-	47,090	-
Property Taxes Receivable	37,547,552	-	37,547,552	-
Notes Receivable	1,620,000	-	1,620,000	-
Loans Receivable	650,491	-	650,491	-
Special Assessments Receivable	731,819	3,817	735,636	-
Investment in Joint Venture	1,505,188	-	1,505,188	-
Capital Assets not Being Depreciated	8,493,946	2,758,011	11,251,957	-
Capital Assets Being Depreciated (Net of Accumulated depreciation)	200,651,303	52,214,350	252,865,653	16,112
Total Assets	<u>337,634,638</u>	<u>74,522,177</u>	<u>412,156,815</u>	<u>602,378</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Charge on Refunding	526,360	780,070	1,306,430	-
Pension	24,920,628	555,140	25,475,768	-
Total Deferred Outflows of Resources	<u>\$ 25,446,988</u>	<u>\$ 1,335,210</u>	<u>\$ 26,782,198</u>	<u>\$ -</u>

(continued)

Fairfield County, Ohio

STATEMENT OF NET POSITION

(Continued)

December 31, 2017 - Primary Government

June 30, 2017 - Fairfield Industries, Incorporated

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Fairfield Industries, Incorporated
LIABILITIES				
Accrued Wages and Benefits Payable.....	\$ 2,075,994	\$ 68,396	\$ 2,144,390	\$ 12,113
Matured Compensated Absences Payable.....	7,610	-	7,610	-
Matured Capital Leases Payable.....	1,914	-	1,914	-
Matured Interest Payable.....	335	-	335	-
Intergovernmental Payable.....	1,464,296	42,793	1,507,089	-
Accounts Payable.....	2,455,553	122,765	2,578,318	23,173
External Party Payable.....	13,800	-	13,800	-
Contracts Payable.....	738,521	144,638	883,159	-
Retainage Payable.....	88,923	-	88,923	-
Accrued Interest Payable.....	36,640	54,948	91,588	-
Unearned Revenue.....	-	-	-	27,057
Claims payable.....	938,375	-	938,375	-
Customer Deposits Payable.....	-	424,537	424,537	-
Long-Term Liabilities:				
Due Within One Year	4,414,107	1,857,379	6,271,486	-
Net Pension Liability (See Note 12)	63,731,519	1,415,936	65,147,455	-
Other Amounts Due In More Than One Year ...	38,681,563	17,627,941	56,309,504	-
Total Liabilities	<u>114,649,150</u>	<u>21,759,333</u>	<u>136,408,483</u>	<u>62,343</u>
DEFERRED INFLOWS OF RESOURCES				
Property Taxes not Levied to Finance Current Year Operations	36,248,443	-	36,248,443	-
Pension	<u>969,579</u>	<u>13,150</u>	<u>982,729</u>	<u>-</u>
Total Deferred Inflows of Resources	<u>37,218,022</u>	<u>13,150</u>	<u>37,231,172</u>	<u>-</u>
NET POSITION				
Net Investment in Capital Assets.....	172,092,772	39,287,739	211,380,511	16,112
Restricted for:				
Capital Projects.....	686,899	2,977,688	3,664,587	-
Debt Service.....	61,658	-	61,658	-
Other Purposes.....	1,863,679	-	1,863,679	2,243
Real Estate Assessment and Delinquencies.....	6,280,756	-	6,280,756	-
Road, Bridge, and Culvert Projects.....	6,286,312	-	6,286,312	-
Ditch Maintenance.....	1,923,516	-	1,923,516	-
Developmental Disabilities.....	16,241,669	-	16,241,669	-
Mental Health.....	4,825,203	-	4,825,203	-
Children Services and Children's Trust.....	2,815,240	-	2,815,240	-
Child, Adult, and Senior Protective Services.....	5,542,142	-	5,542,142	-
Child Support Enforcement.....	2,459,626	-	2,459,626	-
Juvenile Court Services.....	962,582	-	962,582	-
Dog and Kennel Services.....	310,427	-	310,427	-
Wireless 9-1-1 Services.....	132,058	-	132,058	-
Youth Services.....	604,173	-	604,173	-
Community Development Block Grant.....	1,109,307	-	1,109,307	-
Economic Development Assistance.....	806,012	-	806,012	-
Court Computer Services.....	973,424	-	973,424	-
Unrestricted (Deficit).....	<u>(14,763,001)</u>	<u>11,819,477</u>	<u>(2,943,524)</u>	<u>521,680</u>
Total Net Position.....	<u>\$ 211,214,454</u>	<u>\$ 54,084,904</u>	<u>\$ 265,299,358</u>	<u>\$ 540,035</u>

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, 2017 - Primary Government

For the Year Ended June 30, 2017 - 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	\$ 16,677,471	\$ 8,333,369	\$ 2,369	\$ -	\$ (8,341,733)
Intergovernmental	2,034,601	-	-	-	(2,034,601)
Judicial	8,133,551	1,163,915	1,747,748	-	(5,221,888)
Public Safety	24,909,645	2,861,655	1,682,496	-	(20,365,494)
Intergovernmental	211,978	-	108,828	-	(103,150)
External Portion	565,168	629,017	-	-	63,849
Public Works	12,698,739	2,064,320	5,786,270	447,404	(4,400,745)
External Portion	240,101	267,226	-	-	27,125
Health	23,580,852	1,525,302	8,805,817	-	(13,249,733)
Human Services	27,734,143	4,467,222	14,081,946	-	(9,184,975)
External Portion	54,156	60,275	-	-	6,119
Urban Redevelopment and					
Housing	334,045	530	239,909	-	(93,606)
Intergovernmental	123,839	-	-	-	(123,839)
Transportation	461,105	202,808	3	339,618	81,324
Interest and Fiscal Charges	1,453,296	-	-	-	(1,453,296)
Total Governmental Activities	<u>119,212,690</u>	<u>21,575,639</u>	<u>32,455,386</u>	<u>787,022</u>	<u>(64,394,643)</u>
Business-Type Activities:					
Sewer	3,621,081	4,141,432	-	846,107	1,366,458
Water	3,425,449	3,073,906	-	2,332,059	1,980,516
Airport Fuel Operations	249,217	269,335	-	-	20,118
Total Business-Type Activities	<u>7,295,747</u>	<u>7,484,673</u>	<u>-</u>	<u>3,178,166</u>	<u>3,367,092</u>
Total Primary Government.....	<u>\$ 126,508,437</u>	<u>\$ 29,060,312</u>	<u>\$ 32,455,386</u>	<u>\$ 3,965,188</u>	<u>\$ (61,027,551)</u>
Component Unit:					
Fairfield Industries, Incorporated.....	<u>\$ 2,316,776</u>	<u>\$ 1,132,196</u>	<u>\$ 3,664</u>	<u>\$ -</u>	<u>\$ (1,180,916)</u>

(continued)

Fairfield County, Ohio

STATEMENT OF ACTIVITIES

(Continued)

For the Year Ended December 31, 2017 - Primary Government

For the Year Ended June 30, 2017 - Fairfield Industries, Incorporated

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Fairfield Industries, Incorporated
Changes in Net Position:				
Net (Expense) Revenue	\$ (64,394,643)	\$ 3,367,092	\$ (61,027,551)	\$ (1,180,916)
General Revenues:				
Property Taxes Levied for:				
General Purposes	\$ 8,417,609	\$ -	\$ 8,417,609	\$ -
Public Works	1,352,194	-	1,352,194	-
Health	16,881,153	-	16,881,153	-
Human Services	4,881,778	-	4,881,778	-
Permissive Real Property Transfer Taxes				
Levied for General Purposes	2,346,583	-	2,346,583	-
Lodging Tax Levied for Public Works	230,028	-	230,028	-
Sales Taxes Levied for				
General Purposes	21,924,548	-	21,924,548	-
Grants and Entitlements not				
Restricted to Specific Programs.....	5,397,005	-	5,397,005	-
Unrestricted Interest	995,494	12,276	1,007,770	40,400
Gain on Sale of Capital Assets	-	-	-	50
In-Kind Contributions	-	-	-	1,192,483
Other	977,128	22,240	999,368	-
Total General Revenues.....	63,403,520	34,516	63,438,036	1,232,933
Increase (Decrease) in Net Position.....	(991,123)	3,401,608	2,410,485	52,017
Net Position Beginning of Year.....	212,205,577	50,683,296	262,888,873	488,018
Net Position End of Year.....	\$ 211,214,454	\$ 54,084,904	\$ 265,299,358	\$ 540,035

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

Fairfield County, Ohio

BALANCE SHEET GOVERNMENTAL FUNDS

December 31, 2017

	General Fund	Community Services Fund	Developmental Disabilities Fund
ASSETS			
Equity in Pooled Cash and Cash Equivalents.....	\$ 11,110,511	\$ 619,694	\$ 15,799,492
Cash and Cash Equivalents in Segregated Accounts.....	70,530	-	-
Restricted Assets:			
Equity in Pooled Cash and Cash Equivalents.....	104,401	-	-
Receivables:			
Property Taxes	9,072,221	-	15,676,923
Lodging Taxes	-	-	-
Permissive Motor Vehicle License Tax	-	-	-
Sales Taxes	5,832,483	-	-
Accounts	262,213	91,319	23,723
Interfund	3,112,672	105,128	-
External Party	41,720	22	1,883
Special Assessments	-	-	-
Accrued Interest	194,786	-	-
Loans	-	-	-
Notes	1,620,000	-	-
Intergovernmental	3,558,763	675,303	1,522,584
Materials and Supplies Inventory.....	126,690	21,272	23,286
Prepaid Items.....	288,883	2,679	7,505
Total Assets.....	<u>\$ 35,395,873</u>	<u>\$ 1,515,417</u>	<u>\$ 33,055,396</u>
LIABILITIES			
Accounts Payable.....	\$ 948,637	\$ 176,679	\$ 276,322
Contracts Payable.....	4,636	-	780
Accrued Wages and Benefits Payable.....	939,023	381,910	348,103
Matured Compensated Absences Payable.....	-	-	1,378
Retainage Payable.....	-	-	-
Interfund Payable.....	3,034	21,031	1,625
External Party Payable.....	588	-	-
Intergovernmental Payable.....	755,823	143,520	305,612
Matured Interest Payable.....	95	240	-
Matured Capital Leases Payable.....	247	1,667	-
Total Liabilities.....	<u>2,652,083</u>	<u>725,047</u>	<u>933,820</u>
DEFERRED INFLOWS OF RESOURCES			
Property Taxes not Levied to Finance Current Year Operations.....	8,757,123	-	15,130,516
Unavailable Revenue.....	5,049,281	45,353	1,761,304
Total Deferred Inflows of Resources.....	<u>13,806,404</u>	<u>45,353</u>	<u>16,891,820</u>
FUND BALANCES			
Nonspendable.....	1,984,707	23,951	30,791
Restricted.....	-	721,066	15,198,965
Committed.....	728,431	-	-
Assigned.....	9,676,026	-	-
Unassigned (Deficit).....	6,548,222	-	-
Total Fund Balances	<u>18,937,386</u>	<u>745,017</u>	<u>15,229,756</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 35,395,873</u>	<u>\$ 1,515,417</u>	<u>\$ 33,055,396</u>

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

Child/Adult Protective Services Fund	Nonmajor Governmental Funds	Totals
\$ 2,488,616	\$ 32,086,092	\$ 62,104,405
-	-	70,530
-	284,020	388,421
7,165,332	5,633,076	37,547,552
-	47,090	47,090
-	131,145	131,145
-	-	5,832,483
-	142,687	519,942
-	6,583	3,224,383
-	-	43,625
-	731,819	731,819
-	2,845	197,631
-	650,491	650,491
-	-	1,620,000
228,904	7,735,380	13,720,934
-	291,911	463,159
-	187,060	486,127
<u>\$ 9,882,852</u>	<u>\$ 47,930,199</u>	<u>\$ 127,779,737</u>
\$ -	\$ 1,043,498	\$ 2,445,136
-	733,105	738,521
-	406,958	2,075,994
-	6,232	7,610
-	88,923	88,923
53,394	3,145,892	3,224,976
-	13,212	13,800
-	259,341	1,464,296
-	-	335
-	-	1,914
<u>53,394</u>	<u>5,697,161</u>	<u>10,061,505</u>
6,916,598	5,444,206	36,248,443
477,638	6,366,843	13,700,419
<u>7,394,236</u>	<u>11,811,049</u>	<u>49,948,862</u>
-	674,068	2,713,517
2,435,222	29,274,560	47,629,813
-	963,650	1,692,081
-	561,534	10,237,560
-	(1,051,823)	5,496,399
<u>2,435,222</u>	<u>30,421,989</u>	<u>67,769,370</u>
<u>\$ 9,882,852</u>	<u>\$ 47,930,199</u>	<u>\$ 127,779,737</u>

Fairfield County, Ohio

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

December 31, 2017

Total Fund Balances for Governmental Funds.....		\$ 67,769,370
<i>Amounts reported for governmental activities in the Statement of Net Position are different because</i>		
Capital Assets used in governmental activities are not financial resources and therefore are not reported in the funds.		209,145,249
Investment in Joint Venture in the governmental activities is not a financial resource and therefore is not reported in the funds.		1,505,188
Other long-term assets are not available to pay for current-period expenditures and therefore are reported as unavailable revenue in the funds.		
Property Taxes	1,299,109	
Sales Taxes	2,392,913	
Charges for Services	295,290	
Licenses and Permits	378	
Fines and Forfeitures	113,045	
Intergovernmental	8,677,873	
Special Assessments	731,819	
Accrued Interest	104,646	
Other	<u>85,346</u>	13,700,419
An internal service fund is used by management to charge costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.		1,513,295
An internal balance is recorded in governmental activities to reflect overpayments to the internal service fund by the business-type activities.		(32,647)
Accrued Interest Payable is not due and payable in the current period and therefore is not reported in the funds.		(36,640)
Deferred Outflows of Resources represent deferred charges on refundings which are not reported in the funds.		526,360
Long-term liabilities, premiums, discounts, 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 Premiums	(703,414)	
General Obligation Bonds Payable and Unamortized Premiums and Discounts	(30,723,989)	
Refunding Bonds Payable and Unamortized Premiums	(6,689,186)	
Long-Term Loans Payable	(475,000)	
Compensated Absences Payable	(4,311,072)	
Capital Leases Payable	<u>(193,009)</u>	(43,095,670)
The net pension liability is not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not reported in the governmental funds:		
Deferred Outflows - Pension	24,920,628	
Net Pension Liability	(63,731,519)	
Deferred Inflows - Pension	<u>(969,579)</u>	(39,780,470)
Net Position of Governmental Activities		<u>\$ 211,214,454</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, 2017

	General Fund	Community Services Fund	Developmental Disabilities Fund
REVENUES			
Property Taxes.....	\$ 8,398,096	\$ -	\$ 14,483,413
Permissive Real Property Transfer Taxes.....	2,346,583	-	-
Lodging Taxes.....	-	-	-
Sales Taxes.....	21,767,384	-	-
Charges for Services.....	7,981,673	3,797,535	726,749
Licenses and Permits.....	47,415	-	-
Permissive Motor Vehicle License Tax.....	-	-	-
Fines and Forfeitures.....	80,002	-	-
Intergovernmental.....	5,931,204	7,473,470	6,098,196
Special Assessments.....	-	-	-
Interest.....	969,721	-	-
Rent.....	210,907	-	17,247
Donations.....	-	100	18,452
Other.....	329,151	179,990	97,211
Total Revenues.....	<u>48,062,136</u>	<u>11,451,095</u>	<u>21,441,268</u>
EXPENDITURES			
Current:			
General Government:			
Legislative and Executive	12,996,625	-	-
Judicial	5,870,647	-	-
Public Safety	18,107,449	-	-
Public Works	-	-	-
Health	759,814	-	17,067,072
Human Services	1,055,156	11,818,654	-
Urban Redevelopment and Housing	-	-	-
Transportation	273,051	-	-
Intergovernmental.....	2,034,601	-	-
Capital Outlay.....	-	-	-
Debt Service:			
Principal Retirement	103,475	23,797	13,973
Interest and Fiscal Charges	11,135	4,211	526
Total Expenditures.....	<u>41,211,953</u>	<u>11,846,662</u>	<u>17,081,571</u>
Excess of Revenues Over (Under) Expenditures.....	<u>6,850,183</u>	<u>(395,567)</u>	<u>4,359,697</u>
OTHER FINANCING SOURCES (USE)			
Sale of Capital Assets.....	50,700	2,609	5,600
Transfers In.....	11,897	320,419	-
Transfers Out.....	(6,889,265)	-	-
Total Other Financing Sources (Use).....	<u>(6,826,668)</u>	<u>323,028</u>	<u>5,600</u>
Net Change in Fund Balances.....	23,515	(72,539)	4,365,297
Fund Balances Beginning of Year	<u>18,913,871</u>	<u>817,556</u>	<u>10,864,459</u>
Fund Balances End of Year.....	<u>\$ 18,937,386</u>	<u>\$ 745,017</u>	<u>\$ 15,229,756</u>

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

Child/Adult Protective Services Fund	Nonmajor Governmental Funds	Totals
\$ 3,207,249	\$ 5,237,946	\$ 31,326,704
-	-	2,346,583
-	230,028	230,028
-	-	21,767,384
-	4,578,864	17,084,821
-	549,913	597,328
-	1,715,925	1,715,925
-	308,415	388,417
384,876	17,698,783	37,586,529
-	115,235	115,235
-	86,320	1,056,041
-	504,661	732,815
-	96,044	114,596
-	340,087	946,439
<u>3,592,125</u>	<u>31,462,221</u>	<u>116,008,845</u>
-	2,279,275	15,275,900
-	1,578,002	7,448,649
-	2,473,418	20,580,867
-	9,828,966	9,828,966
-	4,898,122	22,725,008
3,477,917	9,616,837	25,968,564
-	333,340	333,340
-	-	273,051
-	335,817	2,370,418
-	13,565,992	13,565,992
-	2,189,282	2,330,527
-	1,401,091	1,416,963
<u>3,477,917</u>	<u>48,500,142</u>	<u>122,118,245</u>
<u>114,208</u>	<u>(17,037,921)</u>	<u>(6,109,400)</u>
-	48,053	106,962
-	7,090,519	7,422,835
-	(533,570)	(7,422,835)
-	6,605,002	106,962
114,208	(10,432,919)	(6,002,438)
2,321,014	40,854,908	73,771,808
<u>\$ 2,435,222</u>	<u>\$ 30,421,989</u>	<u>\$ 67,769,370</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, 2017

Net Change in Fund Balances - Total Governmental Funds..... \$ (6,002,438)

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	17,712,808	
Capital Contributions	21,891	
Current Year Depreciation	<u>(8,337,577)</u>	9,397,122

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	(106,962)	
Loss on Disposal of Capital Assets	<u>(870,988)</u>	(977,950)

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

Property Taxes	206,030	
Sales Taxes	157,164	
Charges for Services	70,727	
Fines and Forfeitures	(28,301)	
Intergovernmental	856,478	
Special Assessments	(55,037)	
Interest	527	
Rent	(2,930)	
Licenses and Permits	122	
Other	<u>26,183</u>	1,230,963

Governmental funds had an investment in joint venture which reflects a decrease for the current year. The decrease in joint venture is reflected as an expense on the Statement of Activities (37,787)

Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position:

Special Assessment Bonds	85,000	
General Obligation Bonds	825,000	
Refunding Bonds	1,225,000	
Long-Term Loans Payable	25,000	
Capital Leases	<u>170,527</u>	\$ 2,330,527

(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, 2017

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 the governmental funds:		
Amortization of Deferred Charges on Refunding	\$ (103,190)	
Accrued Interest Payable	5,339	
Amortization on Premium of Special Assessment Bonds	2,631	
Amortization on Premium of General Obligation Bonds	26,663	
Amortization on Premium of Refunding Bonds	32,679	
Amortization on Discount of General Obligation Bonds	<u>(455)</u>	(36,333)
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:		
Compensated Absences Payable		(200,972)
The internal service fund used by management to charge the costs of insurance to Individual funds is not reported in the entity-wide Statement of Activities. Governmental expenditures and related internal service fund revenues are eliminated. The change for governmental funds is reported for the year:		
Change in Net Position		1,510,936
Internal Balances		(32,647)
Contractually required contributions are reported as expenditures in the governmental funds; however, the statement of net position reports these amounts as deferred outflows.		4,730,086
Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities.		<u>(12,902,630)</u>
Change in Net Position of Governmental Activities.....		<u>\$ (991,123)</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, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes.....	\$ 8,111,200	\$ 8,111,200	\$ 8,384,302	\$ 273,102
Permissive Real Property Transfer Taxes.....	2,000,000	2,000,000	2,326,135	326,135
Sales Taxes.....	20,800,000	20,800,000	21,823,350	1,023,350
Charges for Services.....	6,136,686	6,498,072	7,806,048	1,307,976
Licenses and Permits.....	55,200	55,200	47,415	(7,785)
Fines and Forfeitures.....	82,000	82,000	82,013	13
Intergovernmental.....	4,720,000	4,720,000	5,475,000	755,000
Interest.....	500,000	500,000	1,059,989	559,989
Rent.....	161,500	161,500	214,405	52,905
Donations.....	20,000	20,000	-	(20,000)
Other.....	50,000	69,964	336,218	266,254
Total Revenues.....	<u>42,636,586</u>	<u>43,017,936</u>	<u>47,554,875</u>	<u>4,536,939</u>
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	14,343,475	14,943,183	14,051,247	891,936
Judicial	6,373,658	6,297,469	5,903,899	393,570
Public Safety	18,065,180	18,756,095	18,395,641	360,454
Health	863,062	798,946	798,946	-
Human Services	1,749,198	1,610,234	1,194,017	416,217
Transportation	331,682	343,377	274,457	68,920
Other	2,087,931	2,159,624	2,069,716	89,908
Total Expenditures.....	<u>43,814,186</u>	<u>44,908,928</u>	<u>42,687,923</u>	<u>2,221,005</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,177,600)</u>	<u>(1,890,992)</u>	<u>4,866,952</u>	<u>6,757,944</u>
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets.....	-	-	700	700
Advances In.....	-	-	1,050,589	1,050,589
Advances Out.....	-	-	(536,710)	(536,710)
Transfers In.....	63,487	20,000	11,897	(8,103)
Transfers Out.....	(7,504,902)	(6,892,846)	(6,889,265)	3,581
Total Other Financing Sources (Uses).....	<u>(7,441,415)</u>	<u>(6,872,846)</u>	<u>(6,362,789)</u>	<u>510,057</u>
Net Change in Fund Balance	(8,619,015)	(8,763,838)	(1,495,837)	7,268,001
Fund Balance Beginning of Year	12,575,801	12,575,801	12,575,801	-
Prior Year Encumbrances Appropriated.....	1,702,037	1,702,037	1,702,037	-
Fund Balance End of Year	<u>\$ 5,658,823</u>	<u>\$ 5,514,000</u>	<u>\$ 12,782,001</u>	<u>\$ 7,268,001</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, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services.....	\$ 5,251,937	\$ 4,208,650	\$ 3,752,005	\$ (456,645)
Intergovernmental.....	8,022,987	8,022,987	7,287,381	(735,606)
Donations.....	-	-	100	100
Other.....	306,600	306,600	167,190	(139,410)
Total Revenues.....	<u>13,581,524</u>	<u>12,538,237</u>	<u>11,206,676</u>	<u>(1,331,561)</u>
EXPENDITURES				
Current:				
Human Services:				
Community Services:				
Personal Services	6,593,339	5,943,248	5,808,005	135,243
Fringe Benefits	3,578,330	3,185,134	2,967,858	217,276
Contractual Services	3,502,594	3,452,769	2,803,520	649,249
Materials and Supplies	221,404	223,904	197,386	26,518
Capital Outlay	26,000	18,325	17,916	409
Other	100	100	-	100
Total Expenditures.....	<u>13,921,767</u>	<u>12,823,480</u>	<u>11,794,685</u>	<u>1,028,795</u>
Excess of Revenues Under Expenditures.....	<u>(340,243)</u>	<u>(285,243)</u>	<u>(588,009)</u>	<u>(302,766)</u>
OTHER FINANCING SOURCES				
Sale of capital assets.....	-	-	200	200
Transfers In.....	320,419	320,419	320,419	-
Total Other Financing Sources.....	<u>320,419</u>	<u>320,419</u>	<u>320,619</u>	<u>200</u>
Net Change in Fund Balance.....	(19,824)	35,176	(267,390)	(302,566)
Fund Balance Beginning of Year.....	724,914	724,914	724,914	-
Prior Year Encumbrances Appropriated.....	55,000	55,000	55,000	-
Fund Balance End of Year.....	<u>\$ 760,090</u>	<u>\$ 815,090</u>	<u>\$ 512,524</u>	<u>\$ (302,566)</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, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes.....	\$ 13,786,600	\$ 13,786,600	\$ 14,459,841	\$ 673,241
Charges for Services.....	767,000	767,000	874,620	107,620
Intergovernmental.....	4,801,506	4,945,146	6,279,331	1,334,185
Rent.....	16,700	16,700	17,247	547
Donations.....	-	8,431	18,352	9,921
Other.....	-	16,803	99,373	82,570
Total Revenues.....	19,371,806	19,540,680	21,748,764	2,208,084
EXPENDITURES				
Current:				
Health:				
Developmental Disabilities:				
Personal Services	6,851,391	6,651,391	6,312,071	339,320
Fringe Benefits	3,270,422	3,266,100	2,748,116	517,984
Contractual Services	6,256,549	6,227,754	5,528,685	699,069
Materials and Supplies	598,553	565,088	495,447	69,641
Capital Outlay	558,966	561,924	278,999	282,925
Other	3,278,670	3,438,028	3,413,028	25,000
Total Expenditures.....	20,814,551	20,710,285	18,776,346	1,933,939
Excess of Revenues Over (Under) Expenditures.....	(1,442,745)	(1,169,605)	2,972,418	4,142,023
OTHER FINANCING SOURCE				
Sale of capital assets.....	-	-	5,600	5,600
Net Change in Fund Balance	(1,442,745)	(1,169,605)	2,978,018	4,147,623
Fund Balance Beginning of Year	9,034,557	9,034,557	9,034,557	-
Prior Year Encumbrances Appropriated.....	1,243,551	1,243,551	1,243,551	-
Fund Balance End of Year	\$ 8,835,363	\$ 9,108,503	\$ 13,256,126	\$ 4,147,623

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
CHILD/ADULT PROTECTIVE SERVICES FUND**

For the Year Ended December 31, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes.....	\$ 2,912,400	\$ 2,901,300	\$ 3,054,373	\$ 153,073
Intergovernmental.....	381,200	392,300	384,876	(7,424)
Total Revenues.....	<u>3,293,600</u>	<u>3,293,600</u>	<u>3,439,249</u>	<u>145,649</u>
EXPENDITURES				
Current:				
Human Services:				
Child/Adult Protective Services:				
Personal Services	673,000	689,091	689,091	-
Fringe Benefits	346,000	354,196	354,196	-
Contractual Services	<u>2,426,700</u>	<u>2,484,413</u>	<u>2,349,258</u>	<u>135,155</u>
Total Expenditures.....	<u>3,445,700</u>	<u>3,527,700</u>	<u>3,392,545</u>	<u>135,155</u>
Net Change in Fund Balance.....	(152,100)	(234,100)	46,704	280,804
Fund Balance Beginning of Year.....	<u>2,167,715</u>	<u>2,167,715</u>	<u>2,167,715</u>	-
Fund Balance End of Year.....	<u>\$ 2,015,615</u>	<u>\$ 1,933,615</u>	<u>\$ 2,214,419</u>	<u>\$ 280,804</u>

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

Fairfield County, Ohio

**STATEMENT OF FUND NET POSITION
PROPRIETARY FUNDS**

December 31, 2017

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Fund
	Sewer Fund	Water Fund	Nonmajor Airport Fuel Operations Fund	Total Enterprise Funds	
ASSETS					
Current Assets:					
Equity in Pooled Cash and Cash Equivalents.....	\$ 8,246,011	\$ 5,268,782	\$ 101,752	\$ 13,616,545	\$ 1,409,447
Cash and Cash Equivalents					
in Segregated Accounts	338,086	219,380	-	557,466	-
Cash and Cash Equivalents with Fiscal Agent...	-	-	-	-	947,760
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents	1,293,885	1,683,803	-	2,977,688	-
Receivables:					
Accounts	851,094	814,758	7,723	1,673,575	-
Interfund	450	353	-	803	1,504
Special Assessments	3,817	-	-	3,817	-
Accrued Interest	88	-	-	88	2,666
Intergovernmental	4,495	6,659	-	11,154	-
Materials and Supplies Inventory.....	90,114	100,849	-	190,963	-
Inventory Held for Resale.....	-	-	49,499	49,499	-
Prepaid Items.....	6,599	6,149	-	12,748	100,710
Total Current Assets.....	<u>10,834,639</u>	<u>8,100,733</u>	<u>158,974</u>	<u>19,094,346</u>	<u>2,462,087</u>
Noncurrent Assets:					
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents	424,537	-	-	424,537	-
Capital Assets Not Being Depreciated	246,830	2,511,181	-	2,758,011	-
Capital Assets Being Depreciated (Net of Accumulated Depreciation)	<u>29,694,010</u>	<u>22,432,545</u>	<u>87,795</u>	<u>52,214,350</u>	-
Total Noncurrent Assets.....	<u>30,365,377</u>	<u>24,943,726</u>	<u>87,795</u>	<u>55,396,898</u>	-
Total Assets.....	<u>41,200,016</u>	<u>33,044,459</u>	<u>246,769</u>	<u>74,491,244</u>	<u>\$ 2,462,087</u>
DEFERRED OUTFLOWS OF RESOURCES					
Deferred Charge on Refunding	458,490	321,580	-	780,070	-
Pension	<u>277,570</u>	<u>277,570</u>	-	<u>555,140</u>	-
Total Deferred Outflows of Resources	<u>736,060</u>	<u>599,150</u>	-	<u>1,335,210</u>	-

(continued)

Fairfield County, Ohio

**STATEMENT OF FUND NET POSITION
PROPRIETARY FUNDS**

(Continued)

December 31, 2017

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Fund
	Sewer Fund	Water Fund	Nonmajor Airport Fuel Operations Fund	Total Enterprise Funds	
LIABILITIES					
Current Liabilities:					
Accounts Payable	\$ 47,487	\$ 41,413	\$ 33,865	\$ 122,765	\$ 10,417
Contracts Payable	-	144,638	-	144,638	-
Accrued Wages and Benefits Payable	37,276	31,120	-	68,396	-
Interfund Payable	857	857	-	1,714	-
Intergovernmental Payable	20,774	21,462	557	42,793	-
Accrued Interest Payable	30,338	24,610	-	54,948	-
Claims payable	-	-	-	-	938,375
Current Portion of:					
Compensated Absences Payable	43,717	35,706	-	79,423	-
Capital Leases	711	711	-	1,422	-
OPWC Loans Payable	4,279	-	-	4,279	-
OWDA Loans Payable	-	22,255	-	22,255	-
General Obligation Bonds Payable	982,500	767,500	-	1,750,000	-
Total Current Liabilities	<u>1,167,939</u>	<u>1,090,272</u>	<u>34,422</u>	<u>2,292,633</u>	<u>948,792</u>
Long-Term Liabilities					
(Net of Current Portion):					
Customer Deposits Payable From					
Restricted Assets	424,537	-	-	424,537	-
Compensated Absences	64,972	46,927	-	111,899	-
OPWC Loans Payable	23,533	-	-	23,533	-
OWDA Loans Payable	-	1,084,915	-	1,084,915	-
General Obligation Bonds Payable	9,364,227	7,043,367	-	16,407,594	-
Net Pension Liability	707,968	707,968	-	1,415,936	-
Total Long-Term Liabilities	<u>10,585,237</u>	<u>8,883,177</u>	<u>-</u>	<u>19,468,414</u>	<u>-</u>
Total Liabilities	<u>11,753,176</u>	<u>9,973,449</u>	<u>34,422</u>	<u>21,761,047</u>	<u>948,792</u>
DEFERRED INFLOWS OF RESOURCES					
Pension	6,575	6,575	-	13,150	-
NET POSITION					
Net Investment in Capital Assets	21,317,965	17,881,979	87,795	39,287,739	-
Restricted for Capital Projects	1,293,885	1,683,803	-	2,977,688	-
Unrestricted	7,564,475	4,097,803	124,552	11,786,830	1,513,295
Total Net Position	<u>\$ 30,176,325</u>	<u>\$ 23,663,585</u>	<u>\$ 212,347</u>	<u>54,052,257</u>	<u>\$ 1,513,295</u>

Some amounts reported for business-type activities in the statement of net position are different because a portion of the internal service fund net position are included with business-type activities.

Net position of business-type activities 32,647
\$ 54,084,904

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 POSITION - PROPRIETARY FUNDS

For the Year Ended December 31, 2017

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Fund
	Sewer Fund	Water Fund	Nonmajor Airport Fuel Operations Fund	Total Enterprise Funds	
OPERATING REVENUES:					
Charges for Services	\$ 4,141,432	\$ 3,073,906	\$ 269,335	\$ 7,484,673	\$ 14,636,625
OPERATING EXPENSES:					
Personal Services	638,626	530,496	-	1,169,122	-
Fringe Benefits	375,536	308,614	-	684,150	-
Contractual Services	966,293	847,282	28,610	1,842,185	1,853,202
Claims	-	-	-	-	11,279,447
Materials and Supplies	144,130	386,018	217,462	747,610	17,873
Other Operating Expenses	2,540	1,406	-	3,946	409
Depreciation	1,023,789	934,281	3,145	1,961,215	-
Total Operating Expenses	3,150,914	3,008,097	249,217	6,408,228	13,150,931
Operating Income	990,518	65,809	20,118	1,076,445	1,485,694
NON-OPERATING REVENUES (EXPENSES):					
Interest Income	7,098	5,178	-	12,276	20,736
Loss on Disposal of Capital Assets	(59,004)	(59,003)	-	(118,007)	-
Interest and Fiscal Charges	(431,273)	(370,886)	-	(802,159)	-
Other Non-Operating Revenues	17,393	4,847	-	22,240	4,506
Total Non-Operating Revenues (Expenses)	(465,786)	(419,864)	-	(885,650)	25,242
Gain (Loss) Before Capital Contributions.....	524,732	(354,055)	20,118	190,795	1,510,936
Capital Contributions	846,107	2,332,059	-	3,178,166	-
Change in Net Position	1,370,839	1,978,004	20,118	3,368,961	1,510,936
Net Position Beginning of Year.....	28,805,486	21,685,581	192,229		2,359
Net Position End of Year	\$ 30,176,325	\$ 23,663,585	\$ 212,347		\$ 1,513,295

Some amounts reported for business-type activities in the statement of activities are different because a portion of the change in net position of the internal service fund is reported with business-type activities.

Change in net position of business-type activities

32,647

\$ 3,401,608

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

Fairfield County, Ohio

STATEMENT OF CASH FLOWS PROPRIETARY FUNDS

For the Year Ended December 31, 2017

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Fund
	Sewer Fund	Water Fund	Nonmajor Airport Fuel Operations Fund	Total Enterprise Funds	
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS					
Cash Flows from Operating Activities					
Cash Received from Customers.....	\$ 4,049,578	\$ 3,049,937	\$ 269,098	\$ 7,368,613	\$ -
Cash Received from Transactions With Other Funds.....	-	-	-	-	12,532,138
Cash Received from Transactions For Outside Organizations.....	-	-	-	-	956,517
Cash Payments for Employee Services and Benefits	(874,406)	(717,686)	-	(1,592,092)	-
Cash Payments for Goods and Services.....	(1,169,330)	(1,255,490)	(239,562)	(2,664,382)	(1,961,368)
Cash payments for claims.....	-	-	-	-	(10,341,072)
Other Operating Expenses.....	(2,540)	(1,406)	-	(3,946)	(409)
Other non-operating revenues.....	17,393	4,847	-	22,240	4,506
Customer Deposits Received.....	140,991	-	-	140,991	-
Customer Deposits Returned.....	(50,000)	-	-	(50,000)	-
Net Cash Provided by Operating Activities.....	<u>2,111,686</u>	<u>1,080,202</u>	<u>29,536</u>	<u>3,221,424</u>	<u>1,190,312</u>
Cash Flows From Capital and Related Financing Activities					
Capital Grants.....	32,808	32,808	-	65,616	-
OWDA Loan Forgiveness Grant.....	-	1,108,528	-	1,108,528	-
Tap-In Fees.....	773,299	985,672	-	1,758,971	-
Sale of capital assets.....	1,857	1,857	-	3,714	-
Special Assessments	1,152	-	-	1,152	-
Acquisition of Capital Assets.....	(208,427)	(1,289,865)	-	(1,498,292)	-
Proceeds from OWDA Loan.....	-	2,237,953	-	2,237,953	-
Principal Paid on Capital Leases Payable.....	(3,744)	(3,744)	-	(7,488)	-
Principal Paid on OWDA Loan.....	-	(22,255)	-	(22,255)	-
Principal Forgiven on OWDA Loan.....	-	(1,108,528)	-	(1,108,528)	-
Principal Paid on OPWC Loan.....	(4,279)	-	-	(4,279)	-
Principal Paid on Recovery Zone Bonds.....	(42,500)	(42,500)	-	(85,000)	-
Principal Paid on General Obligation Bonds.....	(910,000)	(715,000)	-	(1,625,000)	-
Interest Paid on Capital Leases Payable	(203)	(203)	-	(406)	-
Interest Paid on Recovery Zone Bonds.....	(78,184)	(78,184)	-	(156,368)	-
Interest Paid on General Obligation Bonds.....	(310,809)	(260,792)	-	(571,601)	-
Net Cash Used for Capital and Related Financing Activities	<u>(749,030)</u>	<u>845,747</u>	<u>-</u>	<u>96,717</u>	<u>-</u>
Cash Flows From Investing Activities					
Interest.....	7,508	5,506	-	13,014	18,925
Net Increase in Cash and Cash Equivalents.....	1,370,164	1,931,455	29,536	3,331,155	1,209,237
Cash and Cash Equivalents Beginning of Year.....	8,932,355	5,240,510	72,216	14,245,081	1,147,970
Cash and Cash Equivalents End of Year.....	<u>\$ 10,302,519</u>	<u>\$ 7,171,965</u>	<u>\$ 101,752</u>	<u>\$ 17,576,236</u>	<u>\$ 2,357,207</u>

(continued)

Fairfield County, Ohio

STATEMENT OF CASH FLOWS PROPRIETARY FUNDS

(Continued)

For the Year Ended December 31, 2017

	Sewer Fund	Water Fund	Nonmajor Airport Fuel Operations Fund	Total Enterprise Funds	Governmental Internal Service Fund
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES					
Operating Income	\$ 990,518	\$ 65,809	\$ 20,118	\$ 1,076,445	\$ 1,485,694
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:					
Other non-operating revenues	17,393	4,847	-	22,240	4,506
Depreciation Expense	1,023,789	934,281	3,145	1,961,215	-
(Increases) Decreases in Assets:					
Accounts Receivable	(88,060)	(23,361)	(237)	(111,658)	-
Intergovernmental Receivable	(3,750)	(1,110)	-	(4,860)	-
Interfund Receivable	(44)	502	-	458	-
Materials and Supplies Inventory	(8,000)	(8,000)	-	(16,000)	-
Inventory Held for Resale	-	-	(9,144)	(9,144)	-
Prepays	8,988	15,922	-	24,908	(100,710)
Decrease in Deferred Outflows - Pension	95,556	95,556	-	191,112	-
Increases (Decreases) in Liabilities:					
Accounts Payable	(19,118)	(10,923)	15,474	(14,567)	10,417
Contracts payable	(8,104)	-	-	(8,104)	-
Accrued Wages and Benefits Payable	2,775	40	-	2,815	-
Compensated Absences Payable	21,407	9,065	-	30,472	-
Interfund Payable	(2,868)	(1,868)	-	(4,736)	-
Intergovernmental Payable	(15,191)	(5,964)	180	(20,975)	-
Customer Deposits	90,991	-	-	90,991	-
Claims payable	-	-	-	-	938,375
Unearned Revenue	-	-	-	-	(1,147,970)
Net Pension Liability	15,849	15,849	-	31,698	-
Decrease in Deferred Inflows - Pension	(10,443)	(10,443)	-	(20,886)	-
Net Cash Provided by Operating Activities.....	<u>\$ 2,111,686</u>	<u>\$ 1,080,202</u>	<u>\$ 29,536</u>	<u>\$ 3,221,424</u>	<u>\$ 1,190,312</u>

Noncash Capital Financing Activities:

Sewer Fund payables relating to the acquisition of capital assets totaled \$22,271 for accounts payable, \$100,316 for contracts payable, and \$13,056 for retainage payable during 2016. There were no payables relating to the acquisition of capital assets in 2017. The Sewer Fund reclassified \$1,806,735 from construction in progress to depreciable capital assets during 2017, of which \$1,785,169 was reported as construction in progress at December 31, 2016. \$60,861 from construction in progress at December 31, 2016 was removed due to the cancellation of a construction project. The Sewer Fund had \$40,000 in accounts receivable for tap-in fees as of December 31, 2017. There were no tap-in fees that were receivables for 2016.

Water Fund payables relating to the acquisition of capital assets totaled \$142,612 for contracts payable and \$83,022 for retainage payable during 2016 and \$144,638 for contracts payable during 2017. The Water Fund reclassified \$2,478,086 from construction in progress to depreciable capital assets during 2017, of which \$1,841,652 was reported as construction in progress at December 31, 2016. \$60,860 from construction in progress at December 31, 2016 was removed due to the cancellation of a construction project. The Water Fund had \$114,840 in accounts receivable and \$37 in unrecorded cash for tap-in fees as of December 31, 2016 and there were accounts receivable in the amount of \$319,891 for tap-in fees for December 31, 2017.

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, 2017

ASSETS

Equity in Pooled Cash and Cash Equivalents	\$	14,167,284
Cash and Cash Equivalents in Segregated Accounts		1,727,102
Receivables:		
Property Taxes		164,889,410
Lodging Taxes		58,620
Accounts		1,857,788
Special Assessments		2,017,115
Accrued Interest		2,076
Intergovernmental		14,291,613
Tax Increment Financing Receivable		3,595,415
External Party Receivable		13,800
Total Assets	\$	<u>202,620,223</u>

LIABILITIES

External Party Payable	\$	43,625
Intergovernmental Payable		191,964,867
Due to Others		10,611,731
Total Liabilities	\$	<u>202,620,223</u>

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

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Notes to the
Basic
Financial
Statements

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2017

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, 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 help 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 that are fiscally dependent on the County in that the County approves the budget, the issuance of debt or the levying of taxes, and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government.

Discretely Presented Component Unit. The component unit column in the basic financial statements includes the financial data of the County's discretely presented 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. 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.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2017

Fairfield County Transportation Improvement District. The Fairfield County Transportation Improvement District (Transportation Improvement District) operates under a board of seven members. Of the seven member board, five members are appointed by the Fairfield County Commissioners. The sixth member, who is nonvoting, is appointed by the Speaker of the House of the General Assembly and the seventh member, also a nonvoting member, is appointed by the President of the Senate of the General Assembly. The Transportation Improvement District was created under section 5540.02(c) (2) of the Ohio Revised Code. The purpose of the Transportation Improvement District is to improve the transportation system in Fairfield County in order to contribute to the creation or preservations of jobs. The Transportation Improvement District generates revenues from interest and public and private contributions. The County may impose its will on the organization and the relationship between the primary government and the organization is such that exclusion would cause the reporting entity's financial statements to be misleading; however, no material financial activity has occurred. As a result, no financial information is presented in the discretely presented component unit column for the Transportation Improvement District.

Fairfield County Port Authority. The Fairfield County Port Authority (Authority) is a legally separate body corporate and politic, created under Ohio Revised Code Section 4582.21 to 4582.99. The purpose of the Authority is to enhance, foster, aid, provide or promote transportation, economic development, housing, recreation, education, government operations, culture, and research. The Authority is governed by a five member board of directors which are all appointed by the Board of County Commissioners. The Authority was created by the Board of County Commissioners on May 23, 2013. During 2017, no material financial activity has occurred. As a result, no financial information is presented in the discretely presented component unit column for the Authority.

Fairfield County Land Reutilization Corporation. The Fairfield County Land Reutilization Corporation (Land Bank) is a legally separate not-for-profit organization, created under Ohio Revised Code Section 5722.02 to 5722.15 and Chapter 1724 on September 19, 2013. The purpose of the Land Bank is to facilitate the effective reutilization of nonproductive land situated within the County's boundaries. The Land Bank has designated the County as its agent for reclamation, rehabilitation, and reutilization of vacant, abandoned, tax-foreclosed or other real property within the County. The Land Bank will assist and facilitate activities of governmental entities in clearing, assembling and clearing title to land for economic development purposes. The Land Bank is governed by a five member Board of Directors, consisting of two County Commissioners, the County Treasurer, one representative from the municipal corporation with the largest population (City of Lancaster), and one representative from a Fairfield County township with a population of ten thousand or more (Violet Township). The Board of Directors has the authority to make, prescribe, and enforce all rules and regulations for the conduct of all business and affairs of the Land Bank and the management and control of its properties. The County is not required to make financial contributions to the Land Bank. The Land Bank will receive five percent of delinquent tax and assessment collection fees. Other anticipated revenues will be from donations and the sale of real property that came into possession of the Land Bank. Because the County makes up and/or appoints a voting majority of the Board of Directors, the County is able to impose its will on the operation of the Land Bank. As a result, the Land Bank will be reported as a discretely presented component unit of the County in accordance with Governmental Accounting Standards Board (GASB) Statement No. 14 as amended by GASB Statement No. 39 and 61. During 2017, no material financial activity has occurred. As a result, no financial information is presented in the discretely presented component unit column for the Land Bank.

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, 2017

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 Risk Sharing Pools. These organizations are presented in Notes 19 through 22. The organizations are:

Coshocton-Fairfield-Licking-Perry Solid Waste District	Perry Multi-County Juvenile Facility
Fairfield County Multi-System Youth Committee	Central Ohio Rural Transportation Planning Organization
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 Multi-County Detention District
Lancaster-Fairfield Community Action Agency	County Risk Sharing Authority, Inc. (CORSA)
Vinton-Ross-Pickaway-Hocking-Fairfield Area 20 Workforce Investment Board	County Commissioners Association of Ohio (CCAO) Workers' Compensation Group Retrospective Rating Program
Fairfield, Hocking, and Athens Counties Council of Governments on Major Crimes Investigations	

The Fairfield County Regional Planning Commission, Fairfield County Family, Adult, and Children First Council, Vinton-Ross-Pickaway-Hocking-Fairfield Area 20 Workforce Investment Board, Fairfield, Hocking, and Athens Counties Council of Governments on Major Crimes Investigations, Fairfield County Historical Parks Commission, and the Fairfield, Hocking, Licking, and Perry Multi-County 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 most significant of the County's accounting policies are described below.

Basis of Presentation

The County's basic financial statements consist of government-wide statements, including a statement of net position 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, 2017

Government-Wide Financial Statements. The statement of net position 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 position 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.

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 deferred outflows of resources, and liabilities and deferred inflows of resources 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.

Developmental Disabilities Fund. The Developmental Disabilities Fund accounts for the operation of services to individuals with developmental disabilities. Services provided include coordination of services, early intervention (birth to three years old), Forest Rose School (preschool and school age students), and the Opportunity Center and Job Fusion (services to adults). In addition, funding is provided to support individuals living in the community. 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, 2017

Child/Adult Protective Services Fund. The Child/Adult Protective Services Fund accounts for restricted tax levy monies used for protective services for children and adults 60 and older.

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 position, financial position, and cash flows. Proprietary funds are classified as either enterprise or internal service.

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 and nonmajor 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.

The Airport Fuel Operations Enterprise Fund, a nonmajor fund, accounts for monies collected from fuel sales at the airport and expenditures related to the upkeep and operation of the fuel tanks and purchases of fuel.

Internal Service Fund. The internal service fund accounts for operations that are financed on a cost-reimbursement basis for goods or services provided by one department to other departments. The County's internal service fund accounts for the limited risk health program for employees of the County and various external agencies within Fairfield County. The County is the predominant participant of the insurance plan. The limited risk health program began January 1, 2017.

Fiduciary Funds. Fiduciary fund reporting focuses on net position and changes in net position. 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.

Measurement Focus

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

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 deferred outflows of resources and current liabilities and deferred inflows of resources 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

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activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

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

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, in the recording of deferred outflows/inflows of resources, 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 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 9), interest, federal and state grants and subsidies, state-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees, and rentals.

Unearned revenue represents amounts under the accrual and modified accrual basis of accounting for which asset recognition criteria have been met, but for which revenue recognition criteria have not yet been met because such amounts have not yet been earned.

Deferred Outflows/Inflows of Resources. In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide statement of net position for deferred charges on refunding and for pension. A deferred charge on refunding results from the difference in the carrying value of refunded

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debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows of resources related to pension are explained in Note 12.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized until that time. For the County, deferred inflows or resources include property taxes, pension, and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2017, but which were levied to finance 2018 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property and sales taxes, charges for services, licenses and permits, fines and forfeitures, intergovernmental grants, special assessments, accrued interest, rent, and miscellaneous revenues. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of these unavailable revenues are identified on the Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities found on page 28. Deferred inflows of resources related to pension are reported on the government-wide statement of net position (See Note 12).

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.

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 appropriation 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 major object level. Advances between funds are not required to be budgeted and they were not budgeted by the County.

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 Environmental Affairs Grant, the Voter/Education Pollworker Training, the Special Elections, and the Federal Emergency Management Agency Special Revenue Funds, the Liberty Center County Services Complex, the Clerk of Courts Remolding, and the Energy Conservation Capital Project Funds were not budgeted because the County did not anticipate any financial activity within these funds and none

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occurred. The Bateson Beach and Treasurer's Prepayment Special Revenue Funds were not budgeted because the County did not anticipate any financial 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.

Equity in Pooled Cash, Cash Equivalents, and Investments

To improve cash management, cash received by the County Treasurer is pooled. Cash balances, except segregated accounts, are pooled and invested in short-term investments in order to provide improved cash management. Individual fund integrity is maintained through County records. Each fund's interest in the pool is presented as equity in pooled cash and cash equivalents on the financial statements.

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. The County's primary government had no investments that were considered investments on the financial statements.

During 2017, investments were limited to negotiable certificates of deposit, federal agency securities, a governmental entity bond, and money market mutual funds.

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. There were no nonnegotiable certificates of deposit for 2017.

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 2017, interest was distributed to the General Fund, certain special revenue funds, enterprise funds, and the internal service fund. Interest revenue credited to the General Fund during 2017 amounted to \$969,721, which includes \$847,127 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 prescription insurance cash balances for the self-insurance program which began on January 1, 2017 with United HealthCare Services.

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.

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Inventory

Inventories are presented at cost on a first-in, first-out basis and are expended/expensed when used. Inventory consists of expendable supplies held for consumption and purchased fuel for resale.

Prepaid Items

The County records payments made to vendors for services that will benefit periods beyond December 31, 2017, 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.

Internal Balances

On fund financial statements, receivables and payables resulting from short-term interfund loans, interfund activity notes, and 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 position, 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.

Restricted Assets

The County has set aside certain resources in the General Fund, various special revenue and capital projects funds, and in the Sewer and Water 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 Economic Development Assistance Grant Special Revenue Fund represents the amount of money sequestered by the grantor, the Economic Development Administration, due to the lack of loan requests within the County; therefore, this money is not available for appropriations until the sequester has been removed by the grantor. Restricted cash and cash equivalents in the Sewer and Water Enterprise Funds are for unspent bond proceeds and the repayment of sewer deposits which are presented on the statement of fund net position – enterprise funds. Restricted cash and cash equivalents in the remaining special revenue and capital project funds are for retainage payable owed to contractors for construction services.

Interfund Activity

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues. For 2017, there were no transfers between governmental and business-type activities. Transfers between governmental activities are eliminated on the government-wide statements. 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.

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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 position 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 position and in the funds.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. The County was able to estimate the historical cost for the initial reporting of assets by back-trending (i.e., estimating the current replacement cost of the asset to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year or estimated acquisition year). Donated capital assets are recorded at their acquisition 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.

Compensated Absences

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

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

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

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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.

Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements, and all payables, accrued liabilities, and long-term obligations payable from proprietary funds are reported in the proprietary fund financial statements.

In general, governmental fund payables and accrued liabilities that once incurred, are paid in a timely manner and in full from current financial resources, and are reported as obligations of the funds. However, claims and judgments, compensated absences, and net pension liability that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds, capital leases, and long-term loans are recognized as a liability on the governmental fund financial statements when due.

Bond Premiums, Discounts, and Issuance Costs

Bond premiums and discounts are deferred and amortized over the term of the bonds. Bonds payable are reported net of the applicable bond premium or discount.

On the governmental fund financial statements, governmental fund types recognize 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. Discounts paid on debt issuances are reported as other financing uses.

Under Ohio law, premiums on the original issuance of debt are to be deposited to the bond retirement fund to be used for debt retirement and are precluded from being applied to the project fund. Ohio law does allow premiums on refunding debt to be used as part of the payment to the bond escrow agent.

Bond issuance costs are shown as expensed in the year of the debt issuance.

Deferred Charge on Refunding

On the government-wide financial statements, the difference between the reacquisition price (funds required to refund the old debt) and the net carrying amount of the old debt, the gain/loss on the refunding, is being amortized as a component of interest expense. This deferred amount is amortized over the life of the old or new debt, whichever is shorter, using the effective interest method and is presented as deferred outflows or resources on the statement of net position.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the pension plans and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the pension systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension systems report investments at fair value.

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Fund Balance Reserves

Fund balance is divided into five classifications based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in governmental funds. The classifications are as follows:

Nonspendable: The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or are legally or contractually required to be maintained intact. The "not in spendable form" includes items that are not expected to be converted to cash. It also includes the long-term amount of loans and notes receivable, prepaids, as well as property acquired for resale, unless the use of the proceeds from the collection of those receivables or from the sale of those properties is restricted, committed, or assigned.

Restricted: The restricted fund balance category includes amounts that can be spent only for the specific purposes stipulated by State constitution or external resource providers. Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions or enabling legislation (County resolutions).

Enabling legislation authorizes the County to assess, levy, charge, or otherwise mandate payment of resources (from external resources providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means that the County can be compelled by an external party such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for the purposes specified by the legislation.

Committed: The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action (resolution) of the County's Board of Commissioners. Those committed amounts cannot be used for any other purpose unless the County's Board of Commissioners remove or change the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for the use in satisfying those contractual requirements.

Assigned: Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. These amounts are assigned by the County's Board of Commissioners. In the General Fund and Permanent Improvement Capital Projects Fund, assigned amounts represent intended uses established by the County's Board of Commissioners through resolutions or by State statute. State statute authorizes the County Auditor to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. The County's Board of Commissioners assigned fund balance in the General Fund to cover a gap between estimated revenue and appropriations in 2018's appropriated budget.

Unassigned: The unassigned fund balance is the residual classification for the General Fund and includes amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report deficit balances.

The County applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which the amounts in any of the unrestricted fund balance classifications could be used.

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Net Position

Net position represents the difference between all other elements in a statement of financial position. Net investment in capital assets 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 position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net position restricted for other purposes are primarily for net position of the Community Services, Emergency Management and Homeland Security, Bateson Beach, Sheriff Services, Workforce Investment Act, Home, Other Legislative and Executive Programs, Other Judicial Programs, Other Public Safety Programs and Home.

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

Contributions of Capital

Contributions of capital on the 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.

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.

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 and for airport fuel sales. 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 non-operating.

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 2017, no extraordinary or special items occurred.

NOTE 3 – CHANGE IN ACCOUNTING PRINCIPLES AND RESTATEMENT OF NET POSITION

For 2017, the County implemented the Governmental Accounting Standards Board's (GASB) *Implementation Guide No. 2016-1*. These changes were incorporated in the County's 2017 financial statements; however, there was no effect on beginning net position/fund balance.

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NOTE 4 – ACCOUNTABILITY

The following funds had deficit fund balances as of December 31, 2017:

	<u>Deficit Fund Balances</u>
<u>Nonmajor Special Revenue Fund:</u>	
Litter Enforcement	\$ 43,144
<u>Nonmajor Capital Projects Fund:</u>	
Airport Hangar Construction	1,008,679

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 Airport Hangar Construction Nonmajor Capital Projects Fund had outstanding interfund activity notes as of year-end (See Note 18). 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 5 – 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 restricted, committed, or assigned fund balance.
4. Unrecorded cash and interest, fair market value adjustments, segregated accounts, and prepaid items are reported on the statement of revenues, expenditures, and changes in fund balances (GAAP basis), but not on the budgetary basis.
5. Cash that is held by the agency funds on behalf of County funds on a budget basis are allocated and reported (GAAP basis) in the appropriate County fund.
6. Advances in and advances out are operating transactions (budget basis) as opposed to balance sheet transactions (GAAP basis).

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:

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	General Fund	Community Services Fund	Developmental Disabilities Fund	Child/Adult Protective Services Fund
GAAP Basis	\$ 23,515	\$ (72,539)	\$ 4,365,297	\$ 114,208
Net adjustment for revenue accruals	(409,819)	(248,270)	816,832	(152,876)
Net adjustment for expenditure accruals	123,421	(26,770)	53,549	85,372
Beginning of year:				
Unreported cash and interest	306,884	1,982	56,662	-
GASB 31 adjustment	720,747	-	-	-
Segregated accounts	85,633	-	-	-
Agency cash allocation	333,368	-	86,495	-
Prepaid items	614,121	188,056	150,054	-
End of year:				
Unreported cash and interest	(302,713)	(540)	(45,596)	-
GASB 31 adjustment	(873,669)	-	-	-
Segregated accounts	(70,530)	-	-	-
Agency cash allocation	(347,162)	-	(606,897)	-
Prepaid items	(288,883)	(2,679)	(7,505)	-
Advances in	1,050,589	-	-	-
Advances out	(536,710)	-	-	-
Encumbrances	(1,924,629)	(106,630)	(1,890,873)	-
Budget Basis	<u>\$ (1,495,837)</u>	<u>\$ (267,390)</u>	<u>\$ 2,978,018</u>	<u>\$ 46,704</u>

NOTE 6 – DEPOSITS AND INVESTMENTS

Monies held by the County are classified by State statute into two categories, active and inactive. Active monies are public monies determined to be necessary to meet current demands on the County treasury. Active 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, or by the financial institutions participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

Monies held by the County, which are not considered active, are classified as inactive. 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;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;

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3. Written repurchase agreements in 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;
5. Time certificates of deposits or savings or deposit accounts including, but not limited to, passbook accounts, in eligible institutions pursuant to ORC sections 135.32;
6. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service or consisting exclusively of obligations described in (1) or (2) above, commercial paper as describe in ORC section 135.143 (6); 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 either securities or cash, equal value for equal value;
9. Up to forty percent of the County's average portfolio in either of the following:
 - Commercial paper notes in entities incorporated under the laws of Ohio, or any other State, that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation and which mature within 270 days after purchase;
 - Bankers acceptances eligible for purchase by the Federal Reserve System and which mature within 180 days after purchase.
10. Up to fifteen percent of the County's average portfolio in notes issued by United States corporations or by depository institutions that are doing business under authority granted by the United States provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;
11. A current unpaid or delinquent tax line of credit, provided certain conditions are met related to a County land reutilization corporation organized under ORC Chapter 1724; and,
12. Up to two percent of the County's average portfolio in debt interest 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. All interest and principal shall be denominated and payable in United States funds.

Reverse 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, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

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At December 31, 2017, the County's internal service fund had a balance of \$947,760 with fiscal agents. The cash balance was held in a bank account under the control of United HealthCare. The County deposits money into the account for United HealthCare's use in paying claims and other contract services.

Cash on Hand. At year end, the County had \$2,368,363 in undeposited cash on hand which is included in the financial statements of the County as part of "Equity in Pooled Cash and Cash Equivalents."

Investments. Investments are reported at fair value. As of December 31, 2017, the County had the following investments:

Measurement/Investment	Measurement Amount	Maturity	Bond Ratings	Rating Agency	Percent of Total Investments
<i>Fair Value - Level One Inputs</i>					
Money Market Mutual Fund	\$ 2,447,125	under one year	n/a	n/a	3.30%
<i>Fair Value - Level Two Inputs</i>					
Federal Farm Credit Bank Bonds	9,341,710	under five years	Aaa	Moody's	12.59
Federal Home Loan Mortgage Corporation Notes	12,814,390	under five years	Aaa	Moody's	17.26
Federal Home Loan Bank Bonds	20,042,842	under five years	Aaa	Moody's	27.00
Federal National Mortgage Association Notes	17,230,475	under three years	Aaa	Moody's	23.21
Ohio State Third Frontier Resh and Developmental General Obligation Bonds 2017A	1,979,760	under four years	Aa1	Moody's	2.67
Negotiable Certificates of Deposit	10,366,202	under five years	n/a	n/a	13.97
<i>Total Fair Value - Level Two Inputs</i>	<u>71,775,379</u>				
Total	<u><u>\$ 74,222,504</u></u>				

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2017. The Money Market Mutual Fund is measured at fair value and is valued using quoted market prices (Level 1 inputs). The County's remaining investments are measured at fair value and are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data. (Level 2 inputs).

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.

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Credit Risk. The Moody's ratings of the County's investments are listed in the prior table. The negotiable certificates of deposits were not rated. 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.

NOTE 7 – PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received in 2017 for real and public utility property taxes represent the collection of 2016 taxes.

2017 real property taxes were levied after October 1, 2017, on the assessed values as of January 1, 2017, the lien date. Real property taxes which are levied in 2017 are collected in and intended to finance 2018. Assessed values for real property are established by State statute at 35 percent of appraised market value. Real property taxes are payable annually or semiannually. If paid annually, payment is due December 31; if paid semiannually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established.

Public utility property tax revenues received in 2017 represent the collection of 2016 taxes. Public utility property taxes received in 2017 became a lien on December 31, 2016, were levied after October 1, 2017, and are collected with real property taxes. Public utility property is assessed at 35 percent of true value; public utility tangible personal property currently is assessed at varying percentages of true value.

The full tax rate for all County operations for the year ended December 31, 2017, was \$10.40 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2017 property tax receipts were based are as follows:

Real Property	\$ 3,380,851,540
Public Utility Personal Property	231,390,590
Total Assessed Property Value	<u>\$ 3,612,242,130</u>

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. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through agency funds. The amount of the County's tax collections is accounted for within the applicable funds. Property taxes receivable represents real and public utility taxes and outstanding delinquencies which are measurable as of December 31, 2017, and for which there was an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2017 operations is offset to deferred inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

NOTE 8 - RECEIVABLES

Receivables at December 31, 2017, consisted of taxes, accounts (billings for user charged services, including unbilled utility services), interfund, external party, special assessments, accrued interest, outstanding court costs, loans, notes, and intergovernmental receivables arising from grants, entitlements, and shared revenues. Loans receivable of \$555,312 and \$95,179 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 in more than one year was \$510,429 for the Federal Economic Development Assistance program and \$86,715 for the Community Development Block

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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 \$540,306. The County has \$63,059 in delinquent special assessments at December 31, 2017. 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, 2017 were \$1,299,109.

A summary of the principal items of intergovernmental receivables follows:

	Amounts		Amounts
Governmental Activities:		Governmental Activities:	
Local Government	\$ 637,078	Law Library Services	\$ 3,989
Homestead and Rollback	1,670,106	Community Based Corrections	
Youth Services Grants	168,479	Grants	278,863
Casino Revenues	916,977	State Transitional Aid - Medicaid	
Gasoline Tax	1,177,134	Sales Tax	766,856
Motor Vehicle License Tax	1,543,574	Airport Construction Grants	20,457
Social Security	9,881	Geographical Information System Service:	13,050
Public Defender Reimbursements	196,648	Victims of Crime Grant	15,574
Municipal Court Fees	22,852	Community Development Home	
Child Support Enforcement Agency Grants	231,666	Improvement Grants	72,951
Developmental Disability Grants	886,987	Community Development	
Developmental Disability Services	52,271	Block Formula Grants	985,126
Mental Health Grants	741,322	Major Crimes Unit Grants	60,466
Child Support Enforcement Agency Services	62,178	Ohio Department of Transportation	
Children Services Grants	1,687,116	Grants and Reimbursements	13,456
Sheriff Services	264,411	Total Governmental Activities	13,720,934
Election Expense	166,824		
Justice for Families Grant	10,506	Business-Type Activities:	
Delinquent Advertising Expenses	12,900	Sewer Fees and Reimbursements	4,495
Community Services Grants	655,324	Water Fees and Reimbursements	6,659
Workforce Development	38,579	Total Business-Type Activities	11,154
Juvenile Court Services Grant	280,570		
Fuel Tax Reimbursements	4,171	Total Intergovernmental	
Miscellaneous	52,592	Receivables	\$ 13,732,088

In 2015, the County purchased an original note from the City of Lancaster which was used by the City of Lancaster to finish a new courts facility. At the end of 2016, the outstanding note balance was \$1,800,000. On December 22, 2017, the outstanding note balance in the amount of \$1,800,000 matured and a new note was issued in the amount of \$1,620,000 which matures on December 21, 2018. This note purchase is reflected as notes receivable on the financial statements.

NOTE 9 – 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. On October 23, 2009, the County Commissioners by resolution imposed an additional one-quarter of one percent tax, for a total of one percent. This additional one-quarter of one percent was for a period of four years, began January 1, 2010 and ended December 31, 2013. On April 16, 2013, the County Commissioners approved a resolution to make the one-quarter of one percent tax permanent, for a total of one percent. 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 Tax Commissioner

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shall then, on or before the twentieth day of the month in which certification is made, provide for payment to the County. Proceeds of the tax are credited entirely to the General Fund.

NOTE 10 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2017, was as follows:

	<u>Balance 1/1/2017</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/2017</u>
Governmental Activities:				
Non Depreciable Capital Assets:				
Land	\$ 5,546,319	\$ 385,220	\$ -	\$ 5,931,539
Construction in Progress	28,932,873	12,980,437	(39,350,903)	2,562,407
Total Non Depreciable Capital Assets	<u>34,479,192</u>	<u>13,365,657</u>	<u>(39,350,903)</u>	<u>8,493,946</u>
Depreciable Capital Assets:				
Buildings and Improvements	48,375,191	37,037,351	(4,292,668)	81,119,874
Improvements other than Buildings	5,954,822	1,708,580	-	7,663,402
Equipment	10,548,625	785,003	(1,277,495)	10,056,133
Furniture and Fixtures	829,473	-	(73,889)	755,584
Infrastructure	230,122,082	3,314,361	(497,885)	232,938,558
Vehicles	7,909,678	874,650	(533,811)	8,250,517
Total Depreciable Capital Assets	<u>303,739,871</u>	<u>43,719,945</u>	<u>(6,675,748)</u>	<u>340,784,068</u>
Accumulated Depreciation:				
Buildings and Improvements	24,615,199	2,227,153	(3,547,727)	23,294,625
Improvements other than Buildings	3,042,193	309,829	-	3,352,022
Equipment	7,717,678	698,530	(1,171,813)	7,244,395
Furniture and Fixtures	679,347	22,010	(59,054)	642,303
Infrastructure	95,305,472	4,474,185	(411,721)	99,367,936
Vehicles	6,133,097	605,870	(507,483)	6,231,484
Total Accumulated Depreciation	<u>137,492,986</u>	<u>8,337,577</u>	<u>(5,697,798)</u>	<u>140,132,765</u>
Total Depreciable Capital Assets, Net	<u>166,246,885</u>	<u>35,382,368</u>	<u>(977,950)</u>	<u>200,651,303</u>
Governmental Capital Assets, Net	<u>\$ 200,726,077</u>	<u>\$ 48,748,025</u>	<u>\$ (40,328,853)</u>	<u>\$ 209,145,249</u>

Depreciation expense was charged to governmental activities as follows:

Governmental Activities:	
General government:	
Legislative and executive	\$ 610,513
Judicial	181,555
Public safety	1,523,871
Public works	5,121,976
Health	326,617
Human services	343,701
Transportation	229,344
Total Depreciation Expense	<u>\$ 8,337,577</u>

During 2017, the County received \$21,891 in capital contributions from the City of Canal Winchester in the form of a donated sheriff cruiser valued at \$21,891.

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	Balance 1/1/2017	Additions	Reductions	Balance 12/31/2017
Business-Type Activities:				
Non Depreciable Capital Assets:				
Land	\$ 2,237,414	\$ -	\$ -	\$ 2,237,414
Construction in Progress	3,748,542	1,178,597	(4,406,542)	520,597
Total Non Depreciable Capital Assets	5,985,956	1,178,597	(4,406,542)	2,758,011
Depreciable Capital Assets:				
Buildings and Improvements	20,970,539	-	-	20,970,539
Equipment	616,615	-	-	616,615
Infrastructure	56,596,631	4,284,821	-	60,881,452
Vehicles	674,138	103,056	(57,082)	720,112
Total Depreciable Capital Assets	78,857,923	4,387,877	(57,082)	83,188,718
Accumulated Depreciation:				
Buildings and Improvements	8,733,096	679,286	-	9,412,382
Equipment	403,464	35,799	-	439,263
Infrastructure	19,417,460	1,202,769	-	20,620,229
Vehicles	516,215	43,361	(57,082)	502,494
Total Accumulated Depreciation	29,070,235	1,961,215	(57,082)	30,974,368
Total Depreciable Capital Assets, Net	49,787,688	2,426,662	-	52,214,350
Business-Type Capital Assets, Net	\$ 55,773,644	\$ 3,605,259	\$ (4,406,542)	\$ 54,972,361

During 2017, there were deletions of construction in progress of \$121,721 for capitalized costs of projects that have been determined not feasible to complete, and will therefore not result in a capital asset being placed in service.

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 \$5,000 deductible which is applicable to all insured coverages, including property and automobile, and a \$25,000 deductible for insured liability coverages, including general and professional liability, except for employee dishonesty/faithful performance which has no deductible. 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 law enforcement liability, \$1,000,000 for errors and omissions liability, \$1,000,000 for the jail facility doctor, \$1,000,000 for automobile liability, and \$250,000 for uninsured/under insured motorist liability. The County also is insured for \$10,000,000 for excess liability.

Privacy and security liability coverage was included in the amount of \$4,000,000 per cyber occurrence with an annual aggregate of \$4,000,000. Coverage does contain some sub limits, which are included in aggregate for \$500,000 privacy response expense and \$250,000 for claims expense.

In addition, the County maintains replacement cost insurance on property, owned by the County, in the amount of \$241,331,616 which includes buildings, business personal property (contents), data processing equipment, and automobile physical damage. Other property insurance includes the following: \$2,500,000 for gross earnings and extra expenses, \$2,500,000 for valuable papers, \$1,000,000 for accounts receivable, \$1,570,000 for traffic signals, and \$100,000,000 for equipment breakdown. There is also \$100,000,000 for flood and earthquake damage. Comprehensive boiler and machinery coverage is carried in the amount of \$100,000,000.

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The County also maintains crime insurance in the amount of \$1,000,000 on each of its loss inside or outside of the premises, money orders and counterfeit paper currency, and depositor's forgery. Crime insurance for potential employee dishonesty/faithful performance is held in the amount of \$1,000,000.

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 the annual evaluation of the properties by Industrial Appraisal Company and an updated review of the contractor's equipment and miscellaneous equipment for various departments.

The County participates in the workers' compensation program provided by the State of Ohio. For 2017, the County participated in the County Commissioners Association of Ohio Workers' Compensation Group Retrospective Rating Program (Program), an insurance purchasing pool. (See Note 22) The County entered the Plan on January 1, 2010. The Program is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The participating Counties continue to pay their own premiums and have the opportunity to receive retrospective premium adjustments based upon the combined performance of the group. Depending upon that performance, the participating Counties can either receive a premium refund or assessment. Employers will pay experience – or base rated premiums under the same terms as if they were not in a group. The total premium for the entire group is the standard premium of the group. The standard premium serves as the benchmark that is adjusted up and down proactively. In order to allocate the savings derived by formation of the Program, the Program's executive committee annually calculates the group-retrospective premium based on developed incurred claim losses for the whole group. The new premium is compared to the standard premium. If the prospective premium is lower than the standard premium, a refund will be distributed to the employers of the group. If the prospective premium is higher, an assessment will be charged to each participant.

Participation in the Program is limited to counties that can meet the Program's selection criteria. The firm of Comp Management, Inc. provides administrative, cost control and actuarial services to the Program. Each year, the County pays an enrollment fee to the Program to cover the costs of administering the Program.

The County may withdraw from the Program 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 Program prior to withdrawal.

The County pays all elected official bonds by State statute.

Beginning January 1, 2017, the County began providing health and prescription drug insurance to its employees through a self-insurance plan with UnitedHealthcare as the third party administrator. The County is the predominant participant of the self-insurance plan. The County pays per month up to \$1,549.66 per eligible employee for family coverage and up to \$649.87 per eligible employee for single coverage. The employee share per month is up to \$272.96 for family coverage and up to \$114.53 for single coverage. The County also had a stop loss coverage insurance policy through UnitedHealthcare which covered individual claims in excess of \$150,000 per employee per year for health and prescription claims.

The health and prescription drug claims liability of \$938,375 is reported in the internal service fund at December 31, 2017. Claims liability is based on the requirements of Governmental Accounting Standards Board Statement Number 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The claims liability is based on an estimate provided by an actuary for medical and prescription drug claims. The full amount of claims payable is presented as current liabilities because it is expected to be paid within the following year. 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 year including medical and prescription drugs are as follows:

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	Balance at Beginning of Year	Current Year Claims	Claims Payments	Balance at End of Year
2017	\$0	\$11,279,447	\$10,341,072	\$938,375

Due to the self-insurance plan beginning January 1, 2017, only one year is available to disclose.

NOTE 12 – RETIREMENT PLANS

Net Pension Liability

The net pension liability reported on the statement of net position represents a liability to employees for pensions. Pensions are a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services. Pensions are provided to an employee—on a deferred-payment basis—as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net pension liability represents the County’s proportionate share of each pension plan’s collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension plan’s fiduciary net position. The net pension liability calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting this estimate annually.

Ohio Revised Code limits the County’s obligation for this liability to annually required payments. The County cannot control benefit terms or the manner in which pensions are financed; however, the County does receive the benefit of employees’ services in exchange for compensation including pension.

GASB 68 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each pension plan’s board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension liability. Resulting adjustments to the net pension liability would be effective when the changes are legally enforceable.

The proportionate share of each plan’s unfunded benefits is presented as a long-term *net pension liability* on the accrual basis of accounting. Any liability for the contractually-required pension contribution outstanding at the end of the year is included in *intergovernmental payable* on both the accrual and modified accrual bases of accounting.

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description - County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. County employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS’ traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional plan. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial

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statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional plan as per the reduced benefits adopted by SB 343 (see OPERS CAFR referenced above for additional information, including requirements for reduced and unreduced benefits):

Group A Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	Group B 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Group C Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

Final average Salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

When a benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

Funding Policy - The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

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	State and Local	Law Enforcement
2017 Statutory Maximum Contribution Rates		
Employer	14.0 %	18.1 %
Employee	10.0 %	**
2017 Actual Contribution Rates		
Employer:		
Pension	13.0 %	17.1 %
Post-employment Health Care Benefits	1.0	1.0
Total Employer	14.0 %	18.1 %
Employee	10.0 %	13.0 %

* This rate is determined by OPERS' Board and has no maximum rate established by ORC.

** This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$4,781,015 for 2017. Of this amount, \$295,035 is reported as an intergovernmental payable.

Plan Description - State Teachers Retirement System (STRS)

Plan Description – County licensed teachers and other faculty members participate in STRS Ohio, a cost-sharing multiple employer public employee retirement system administered by STRS. STRS provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS issues a stand-alone financial report that includes financial statements, required supplementary information, and detailed information about STRS' fiduciary net position. That report can be obtained by writing to STRS, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS 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. Benefits are established by Ohio Revised Code Chapter 3307.

The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. With certain exceptions, the basic benefit was increased each year by two percent of the original base benefit. For members retiring August 1, 2013, or later, the first two percent was paid on the fifth anniversary of the retirement benefit. Effective July 1, 2017, the cost-of-living adjustment was reduced to zero. Members are eligible to retire at age 60 with five years of qualifying service credit, or age 55 with 26 years of service, or 31 years of service regardless of age. Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be five year of service credit and age 65, or 35 years of service credit and at least age 60.

The DC Plan allows members to place all their member contributions and 9.5 percent of the 14 percent employer contributions into an investment account. Investment allocation decisions are determined by the member. The remaining 4.5 percent of the 14 percent employer rate is allocated to the defined benefit unfunded liability. 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 DB Plan and the DC Plan. In the Combined Plan, 12 percent of the 14 percent member rate goes to the DC Plan and the remaining 2 percent goes to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan

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payment is payable to a member on or after age 60 with five years of services. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity after termination of employment at age 50 or later.

New members who choose the DC plan or Combined Plan will have another opportunity to reselect a permanent plan during their fifth year of membership. Members may remain in the same plan or transfer to another STRS plan. The optional annuitization of a member's defined contribution account or the defined contribution portion of a member's Combined Plan account to a lifetime benefit results in STRS bearing the risk of investment gain or loss on the account. STRS has therefore included all three plan options as one defined benefit plan for GASB 68 reporting purposes.

A DB or Combined Plan member with five or more years of credited service who is determined to be disabled may qualify for a disability benefit. Eligible survivors of members who die before service retirement may qualify for monthly benefits. New members on or after July 1, 2013, must have at least ten years of qualifying service credit that apply for disability 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 – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. Through June 30, 2017, the employer rate was 14 percent and the member rate was 14 percent of covered payroll. The 2017 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$96,773 for 2017. Of this amount \$5,838 is reported as an intergovernmental payable.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The net pension liability for OPERS was measured as of December 31, 2016, and the net pension liability for STRS was measured as of June 30, 2017. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net Pension Liability:			
Current Measurement Date	0.28058940%	0.00602130%	
Prior Measurement Date	<u>0.28623777%</u>	<u>0.00629612%</u>	
Change in Proportionate Share	<u>-0.00564837%</u>	<u>-0.00027482%</u>	
Proportionate Share of the Net Pension Liability	\$63,717,082	\$1,430,373	\$65,147,455
Pension Expense	\$13,792,810	(\$540,554)	\$13,252,256

At December 31, 2017, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

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	OPERS	STRS	Total
Deferred Outflows of Resources			
Differences between expected and actual experience	\$86,365	\$55,234	\$141,599
Changes of assumptions	10,106,309	312,838	10,419,147
Net difference between projected and actual earnings on pension plan investments	9,488,942	0	9,488,942
Changes in proportion and differences between County contributions and proportionate share of contributions	524,468	65,282	589,750
County contributions subsequent to the measurement date	<u>4,781,015</u>	<u>55,315</u>	<u>4,836,330</u>
Total Deferred Outflows of Resources	<u>\$24,987,099</u>	<u>\$488,669</u>	<u>\$25,475,768</u>
Deferred Inflows of Resources			
Differences between expected and actual experience	\$379,212	\$11,528	\$390,740
Net difference between projected and actual earnings on pension plan investments	0	47,204	47,204
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>479,693</u>	<u>65,092</u>	<u>544,785</u>
Total Deferred Inflows of Resources	<u>\$858,905</u>	<u>\$123,824</u>	<u>\$982,729</u>

\$4,836,330 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	OPERS	STRS	Total
2018	\$8,181,186	\$76,117	\$8,257,303
2019	8,090,713	140,332	8,231,045
2020	3,353,425	84,366	3,437,791
2021	<u>(278,145)</u>	<u>8,715</u>	<u>(269,430)</u>
Total	<u>\$19,347,179</u>	<u>\$309,530</u>	<u>\$19,656,709</u>

Actuarial Assumptions - OPERS

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2016, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67. In 2016, the OPERS' actuarial consultants conducted an experience study for the period 2011 through 2015, comparing assumptions to actual results. The experience study incorporates both a historical review and forward-looking projections to determine the appropriate set of assumptions to keep the plan on a path toward full funding. Information from this study led to changes in both demographic and economic assumptions, with the most notable being a reduction in the actuarially assumed rate of return from 8.0 percent down to 7.5 percent, for the defined benefit investments. Key methods and assumptions used in the latest actuarial valuation, reflecting experience

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study results, prepared as of December 31, 2016, compared with December 31, 2015, are presented below.

	December 31, 2016	December 31, 2015
Wage Inflation	3.25 percent	3.75 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.15 percent, simple	3 percent, simple through 2018, then 2.8 percent, simple
Investment Rate of Return	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

For 2016, mortality rates are based on the RP-2014 Healthy Annuitant mortality table. For males, Healthy Annuitant Mortality tables were used, adjusted for mortality improvement back to the observation period base of 2006 and then established the base year as 2015. For females, Healthy Annuitant Mortality tables were used, adjusted for mortality improvements back to the observation period base year of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled mortality tables, adjusted for mortality improvement back to the observation base year of 2006 and then established the base year as 2015 for males and 2010 for females. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the above described tables.

For 2015, mortality rates were based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

The most recent experience study was completed for the five year period ended December 31, 2015. The prior experience study was completed for the five year period ended December 31, 2010.

The long-term rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

During 2016, OPERS managed investments in four investment portfolios: the Defined Benefit portfolio, the 401(h) Health Care Trust portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The 401(h) Health Care Trust portfolio was closed as of June 30, 2016 and the net position transferred to the 115 Health Care Trust portfolio on July 1, 2016. The Defined Benefit portfolio contains the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. The Defined Benefit portfolio historically included the assets of the Member-Directed retiree medical accounts funded through the VEBA Trust. However, the VEBA Trust was closed as of June 30, 2016 and the net position transferred to the 115 Health Care Trust portfolio on July 1, 2016. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio is 8.3 percent for 2016.

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The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2016 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.75 %
Domestic Equities	20.70	6.34
Real Estate	10.00	4.75
Private Equity	10.00	8.97
International Equities	18.30	7.95
Other investments	18.00	4.92
Total	100.00 %	5.66 %

Discount Rate The discount rate used to measure the total pension liability for 2016 was 7.5 percent. The discount rate for 2015 was 8 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.5 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.5 percent) or one-percentage-point higher (8.5 percent) than the current rate:

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
County's proportionate share of the net pension liability	\$97,342,075	\$63,717,082	\$35,696,583

Actuarial Assumptions - STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the July 1, 2017, actuarial valuation, compared with July 1, 2016 are presented below:

	July 1, 2017	July 1, 2016
Inflation	2.50 percent	2.75 percent
Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65	12.25 percent at age 20 to 2.75 percent at age 70
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation	7.75 percent, net of investment expenses, including inflation
Payroll Increases	3 percent	3.5 percent
Cost-of-Living Adjustments (COLA)	0.0 percent, effective July 1, 2017	2 percent simple applied as follows: for members retiring before August 1, 2013, 2 percent per year; for members retiring August 1, 2013, or later, 2 percent COLA commences on fifth anniversary of retirement date.

For the July 1, 2017, actuarial valuation, post-retirement mortality rates for healthy retirees are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates

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between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016.

For the July 1, 2016 actuarial valuation, mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022—Scale AA) for Males and Females. Males' ages are set-back two years through age 89 and no set-back for age 90 and above. Females younger than age 80 are set back four years, one year set back from age 80 through 89, and no set back from age 90 and above.

Actuarial assumptions used in the July 1 2017, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016. Actuarial assumptions used in the June 30, 2016, valuation are based on the results of an actuarial experience study, effective July 1, 2012.

STRS' investment consultant develops an estimate range for the investment return assumption based on the target allocation adopted by the Retirement Board. The target allocation and long-term expected rate of return for each major asset class are summarized as follows:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Rate of Return *</u>
Domestic Equity	28.00 %	7.35 %
International Equity	23.00	7.55
Alternatives	17.00	7.09
Fixed Income	21.00	3.00
Real Estate	10.00	6.00
Liquidity Reserves	1.00	2.25
 Total	 <u>100.00 %</u>	

* 10 year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25 percent and does not include investment expenses. Over a 30-year period, STRS' investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

Discount Rate The discount rate used to measure the total pension liability was 7.45 percent as of June 30, 2017. The discount rate used to measure the total pension liability was 7.75 percent as of June 30, 2016. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2017. Therefore, the long-term expected rate of return on pension plan investments of 7.45 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2017.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.45 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.45 percent) or one-percentage-point higher (8.45 percent) than the current rate:

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	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net pension liability	\$2,050,391	\$1,430,373	\$908,101

NOTE 13– POST EMPLOYMENT BENEFITS

Ohio Public Employees Retirement System

Plan Description - The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and the combined plans. This trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 45. See OPERS' CAFR referenced below for additional information.

The Ohio Revised Code permits, but does not require OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, 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 Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2017, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 1.0 percent during calendar year 2017. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2018 decreased to 0 percent for both plans. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2017 was 4.0 percent.

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Substantially all of the County's contribution allocated to fund postemployment health care benefits relates to the cost-sharing, multiple employer trusts. The corresponding contribution for the years ended December 31, 2017, 2016, and 2015 was \$388,323, \$697,096, and \$739,110, respectively. For 2017, 94 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2016 and 2015.

State Teachers Retirement System

Plan Description – The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing multiple-employer defined benefit Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Benefits include hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Medicare Part B premium reimbursements will be discontinued effective January 1, 2019. The Plan is included in the report of STRS Ohio which can be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the associated health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. All health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2017, 2016, and 2015, STRS did not allocate any employer contributions to post-employment health care.

NOTE 14 – OTHER EMPLOYER BENEFITS

Compensated Absences

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

Other Health Benefits

The County provides health, prescription drug, dental, vision, Employee Assistance Program (EAP), long-term and short-term disability and basic and supplemental life insurance coverage options for all eligible employees. Health and prescription drugs are self-funded and are provided in partnership with UnitedHealthcare as a third-party administrator (Note 11). Dental is provided by Delta Dental, vision is provided by Vision Service Plan, and EAP is provided by United Behavioral Health. The County pays monthly premiums for employees at varying percentages based on employee contracts.

The County provides basic life insurance and accidental death and dismemberment insurance and long-term and short-term disability coverage options to most employees through Guardian.

NOTE 15 – CAPITAL LEASES – LESSEE DISCLOSURE

In prior years, the County has entered into capitalized leases for vehicles and equipment. Each lease meets the criteria of a capital lease which is defined as transferring 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 and vehicles acquired by lease have been capitalized in the government-wide statements governmental activities in the amount of \$806,535, and business-type activities in the amount of \$35,402, 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. Capital lease payments are reflected as debt service expenditures in the basic financial statements. Governmental activities capitalized leased assets are reflected net of accumulated depreciation in the amount of \$308,010 for equipment. Business-type activities capitalized

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leased assets are reflected net of accumulated depreciation in the amount of \$592 for equipment. Principal payments toward all capital leases during 2017 totaled \$178,015, a reduction to principal outstanding of \$170,527 for governmental activities and \$7,488 for business-type activities.

Future minimum lease payments through 2021 for the governmental activities are as follows:

<u>Year</u>	<u>Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2018	\$ 160,661	\$ 8,253
2019	20,692	1,491
2020	7,725	508
2021	3,931	172
Total	<u>\$ 193,009</u>	<u>\$ 10,424</u>

Future minimum lease payments for business-type activities through 2018 are as follows:

<u>Year</u>	<u>Business-Type Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2018	\$ 1,422	\$ 14

NOTE 16 – SIGNIFICANT COMMITMENTS

Encumbrances

Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end, the amount of encumbrances expected to be honored upon performance by the vendor in the next year were as follows:

General Fund	\$ 1,924,629
Community Services Fund	106,630
Developmental Disabilities Fund	1,890,873
Nonmajor Governmental Funds	3,984,110
Total Governmental Funds	<u>7,906,242</u>
Proprietary Funds:	
Sewer Fund	406,664
Water Fund	1,208,574
Nonmajor Enterprise Fund	49,292
Total Proprietary Funds	<u>1,664,530</u>
Total	<u>\$ 9,570,772</u>

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Contractual Commitments

As of December 31, 2017, the County had contractual purchase commitments for the following projects:

Project	Fund	Purchase Commitments	Amounts Paid as of 12/31/2017	Amounts Remaining on Contracts
Software Upgrade	General	\$ 80,390	\$ 36,780	\$ 43,610
Airport Engineering Services	General	62,630	10,220	52,410
Consulting, Technical, and Financial Services	General	383,531	227,237	156,294
Various Equipment Purchases	General	527,387	233,072	294,315
Transporation and Professional Services	Board of Developmental Disabilities	1,402,976	239,378	1,163,598
Site Study	Board of Developmental Disabilities	6,000	3,848	2,152
Real Estate Reappraisal	Real Estate Assessment	1,055,000	182,168	872,832
Software Upgrade	Motor Vehicle	20,400	9,450	10,950
HOC-43 Consulting Project	Motor Vehicle	14,642	9,176	5,466
Refugee Road Feasibility Study	Motor Vehicle	43,269	40,027	3,242
Jail Demolition	Permanent Improvement	4,200	3,940	260
Baldwin Building	Records Capital Projects	645,750	372,495	273,255
Engineering Services	Records Capital Projects	46,017	40,218	5,799
Miscellaneous Projects	Sewer	283,200	190,384	92,816
Miscellaneous Projects	Water	17,000	11,251	5,749
Allen Road Waterline	Water	44,500	7,478	37,022
Diley Wellfield	Water	682,264	50,564	631,700
Well Replacement	Water	43,400	19,733	23,667
		<u>\$ 5,362,556</u>	<u>\$ 1,687,419</u>	<u>\$ 3,675,137</u>

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NOTE 17 – LONG-TERM OBLIGATIONS

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

	<u>Outstanding 1/1/2017</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2017</u>	<u>Amounts Due Within One Year</u>
<u>Governmental Activities:</u>					
<u>Special Assessment Bonds with Governmental Commitment:</u>					
Liberty Township Area Refunding Bond 2012 - \$915,000					
Serial Bonds @ 3.50%	\$ 770,000	\$ -	\$ 85,000	\$ 685,000	\$ 90,000
Unamortized Bond Premium	21,045	-	2,631	18,414	-
Total Special Assessment Bonds	<u>791,045</u>	<u>-</u>	<u>87,631</u>	<u>703,414</u>	<u>90,000</u>
<u>General Obligation Bonds:</u>					
Airport					
2004 - \$965,000					
Term Bonds @ 4.60%	45,000	-	15,000	30,000	15,000
Unamortized Bond Discount	(1,367)	-	(455)	(912)	-
<u>2010 Refunding Bonds:</u>					
County Building Improvement - Govern- ment Services Center - \$4,645,000					
Serial Bonds @ 2.00%	2,400,000	-	450,000	1,950,000	465,000
Unamortized Bond Premium	46,934	-	9,387	37,547	-
County Facility - West Campus, Engineer \$4,940,000					
Serial Bonds @ 2.00%	3,240,000	-	505,000	2,735,000	510,000
Unamortized Bond Premium	91,668	-	15,278	76,390	-
Juvenile Dentention - \$950,000					
Serial Bonds @ 2.00%	620,000	-	105,000	515,000	105,000
Unamortized Bond Premium	17,510	-	2,919	14,591	-
<u>2012 Refunding Bonds:</u>					
One Stop Shop - Clerk of Courts \$375,000					
Serial Bonds @ 2.00%	315,000	-	35,000	280,000	40,000
Unamortized Bond Premium	8,467	-	1,059	7,408	-
Developmental Disabilities Facility \$1,395,000					
Serial Bonds @ 2.00%	1,175,000	-	130,000	1,045,000	140,000
Unamortized Bond Premium	32,286	-	4,036	28,250	-
<u>2013 Energy Conservation Bonds:</u>					
Energy Conservation Bonds \$2,945,000					
Term Bonds @ 3.00%	2,460,000	-	175,000	2,285,000	180,000
<u>2015 Jail Improvement Bonds:</u>					
Jail Improvement Bonds \$29,500,000					
Serial Bonds @ 1.00-4.00%	14,840,000	-	635,000	14,205,000	645,000
Term Bonds @ 3.50-4.00%	13,485,000	-	-	13,485,000	-
Unamortized Bond Premium	746,564	-	26,663	719,901	-
Total General Obligation Bonds	<u>\$ 39,522,062</u>	<u>\$ -</u>	<u>\$ 2,108,887</u>	<u>\$ 37,413,175</u>	<u>\$ 2,100,000</u>

(continued)

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2017

(continued)	<u>Outstanding 1/1/2017</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2017</u>	<u>Amounts Due Within One Year</u>
<u>Governmental Activities:</u>					
<u>Long-Term Loan</u>					
2016 - Local Government Innovation Loan @ 0%	\$ 500,000	\$ -	\$ 25,000	\$ 475,000	\$ 50,000
Total Long-Term Loan	500,000	-	25,000	475,000	50,000
<u>Net Pension Liability</u>					
OPERS	48,490,322	13,810,824	-	62,301,146	-
STRS	2,107,500	-	677,127	1,430,373	-
Total Net Pension Liability	50,597,822	13,810,824	677,127	63,731,519	-
<u>Other:</u>					
Compensated Absences	4,110,100	2,376,298	2,175,326	4,311,072	2,013,446
Capital Leases	363,536	-	170,527	193,009	160,661
Total Governmental Activities	<u>\$ 95,884,565</u>	<u>\$ 16,187,122</u>	<u>\$ 5,244,498</u>	<u>\$ 106,827,189</u>	<u>\$ 4,414,107</u>
<u>Business-Type Activities:</u>					
<u>General Obligation Bonds:</u>					
Water Improvement Refunding Bonds					
2008 - \$3,225,000					
Serial Bonds @ 3.50%	\$ 1,910,000	\$ -	\$ 205,000	\$ 1,705,000	\$ 215,000
Unamortized Bond Premium	11,017	-	1,469	9,548	-
Water Improvement Various Purpose					
Refunding Bonds 2010 - \$2,490,000					
Serial Bonds @ 2.00%	1,630,000	-	260,000	1,370,000	255,000
Unamortized Bond Premium	46,152	-	7,692	38,460	-
Water Improvement					
Refunding Bonds 2012 - \$2,130,000					
Serial Bonds @ 2.00%	1,825,000	-	180,000	1,645,000	185,000
Unamortized Bond Premium	42,945	-	5,368	37,577	-
Water System Improvement 2015					
- \$722,456					
Serial Bonds @ 1.00-4.00%	670,000	-	30,000	640,000	30,000
Unamortized Bond Premium	37,411	-	2,079	35,332	-
Water Improvements 2015					
- \$1,022,207					
Serial Bonds @ 1.00-4.00%	945,000	-	40,000	905,000	40,000
Unamortized Bond Premium	52,888	-	2,938	49,950	-
Sewer Improvements 2015					
- \$1,022,208					
Serial Bonds @ 1.00-4.00%	945,000	-	40,000	905,000	40,000
Unamortized Bond Premium	52,888	-	2,939	49,949	-
Sewer Improvement Refunding Bonds					
2008 - \$3,225,000					
Serial Bonds @ 3.50%	1,920,000	-	210,000	1,710,000	220,000
Unamortized Bond Premium	11,021	-	1,469	9,552	-
Sanitary Sewer Improvement Various					
Purpose Refunding Bonds 2010 -					
\$1,820,000					
Serial Bonds @ 2.00%	1,190,000	-	190,000	1,000,000	190,000
Unamortized Bond Premium	\$ 33,713	\$ -	\$ 5,619	\$ 28,094	\$ -

(continued)

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2017

(continued)	<u>Outstanding 1/1/2017</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2017</u>	<u>Amounts Due Within One Year</u>
<u>Business-Type Activities:</u>					
Sanitary Sewer Improvement Refunding Bonds 2012 - \$825,000					
Serial Bonds @ 2.00%	\$ 705,000	\$ -	\$ 70,000	\$ 635,000	\$ 75,000
Unamortized Bond Premium	16,894	-	2,111	14,783	-
Sanitary Sewer Improvement Refunding Bonds 2012 - \$3,910,000					
Serial Bonds @ 2.00%	3,345,000	-	335,000	3,010,000	345,000
Unamortized Bond Premium	79,124	-	9,890	69,234	-
Sanitary Sewer Improvement 2015 - \$1,648,129					
Serial Bonds @ 1.00-4.00%	1,525,000	-	65,000	1,460,000	70,000
Unamortized Bond Premium	84,828	-	4,713	80,115	-
Total General Obligation Bonds	17,078,881	-	1,671,287	15,407,594	1,665,000
<u>Recovery Zone Economic Development Bonds:</u>					
Water Administration Building Bonds 2010 - \$1,650,000					
Term Bonds @ 2.50%	1,417,500	-	42,500	1,375,000	42,500
Sewer Administration Building Bonds 2010 - \$1,650,000					
Term Bonds @ 2.50%	1,417,500	-	42,500	1,375,000	42,500
Total Recovery Zone Bonds	2,835,000	-	85,000	2,750,000	85,000
<u>Loans:</u>					
Ohio Public Works Commission Sewer Loan - 2003 - \$85,573 @ 0%	32,091	-	4,279	27,812	4,279
Ohio Water Development Authority Water Loan - 2017 - \$2,237,953 @ 0%	-	2,237,953	1,130,783	1,107,170	22,255
Total Loans	32,091	2,237,953	1,135,062	1,134,982	26,534
<u>Net Pension Liability for OPERS:</u>					
Sewer	544,834	163,134	-	707,968	-
Water	544,834	163,134	-	707,968	-
Total Net Pension Liability for OPERS	1,089,668	326,268	-	1,415,936	-
<u>Other:</u>					
Compensated Absences	160,850	84,683	54,211	191,322	79,423
Capital Leases	8,910	-	7,488	1,422	1,422
Total Business-Type Activities	\$ 21,205,400	\$ 2,648,904	\$ 2,953,048	\$ 20,901,256	\$ 1,857,379

Governmental Activities:

Special Assessments Bonds

As of December 31, 2017, the County has \$685,000 in special assessment bonded debt outstanding. The special assessment bonds consist of the Liberty Township area refunding bonds that will be paid from the proceeds of special assessments levied against benefited property owners. 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.

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On April 24, 2012, the County issued \$9,550,000 in Various Purpose Refunding Bonds to partially refund various bonds. \$915,000 of these Various Purpose Refunding Bonds was issued to partially refund 2004 Liberty Township area sanitary sewer special assessment bonds. The refunding bonds were issued for a thirteen year period with a final maturity at December 1, 2024. The \$915,000 bond issue consists of serial bonds which were issued at a premium in the amount of \$34,200. The amount of the premium amortized during 2017 was \$2,631. Issuance costs in the amount of \$15,944 were expensed in the year of issuance. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$84,841. The difference is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2017 was \$6,526.

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

Year Ending December 31	Principal	Interest	Total
2018	\$ 90,000	\$ 18,500	\$ 108,500
2019	90,000	15,800	105,800
2020	95,000	13,100	108,100
2021	100,000	10,250	110,250
2022	100,000	7,750	107,750
2023-2024	210,000	7,875	217,875
Total	<u>\$ 685,000</u>	<u>\$ 73,275</u>	<u>\$ 758,275</u>

General Obligation Bonds

At December 31, 2017, the County had \$36,530,000 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 hangars, respectively, and the Government Services Center building, Laughlin Building, the minimum security jail, west campus county engineer facility, the multi-county juvenile detention center, and the County jail improvement 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. The Child support enforcement agency relocation bonds were issued for building improvements and moving expenses. The Government Services Center building bonds were issued for the purchase and renovation of a building to be used by the job and family services department. The Laughlin Building bonds were issued for the purpose of acquiring and renovating a building for use by various departments within the County. The minimum security jail bonds were issued for the purpose of acquiring, renovating and constructing a County jail facility. The west campus county engineer facility 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 bonds were issued for the purpose of acquiring, renovating, and construction a multi-county juvenile detention facility located within Fairfield County. The jail improvement bonds were issued for the purpose of constructing a new County jail. The One-Stop Shop 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 bonds were issued for the purpose of acquiring and renovating a building to be used by the developmental disabilities department. The airport bonds were issued for the purpose of paving and the construction of airplane hangars.

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. The amount of discount amortized during

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2017 was \$455. 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 percent 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 (listed below are the remaining redemption years of the term bonds, \$15,000 matured during 2014, \$15,000 matured during 2015, \$15,000 matured during 2016, and \$15,000 matured during 2017):

<u>Year Ending December 31</u>	<u>Principal Amount to be Redeemed</u>
2018	\$ 15,000
2019	15,000
Total	<u>\$ 30,000</u>

On May 10, 2010, the County issued \$4,645,000 of County Building Improvement Refunding Bonds to partially refund the 2001 Government Services Center building general obligation bonds. The remaining portion of the 2001 Government Services Center building general obligation bonds matured December 1, 2011. At the date of refunding, \$4,672,681 was deposited in an irrevocable trust to provide for all future debt service payments on the refunded 2001 Government Services Center building general obligation bonds. As all of the legal steps had been taken to refund the debt, the balance of the outstanding bonds refunded was removed from the County's financial statements. On December 2, 2011, the 2001 Government Services Center building general obligation bonds were called, paid in full, and the escrow account was closed. The refunding bonds were issued for a twelve year period with a final maturity at December 1, 2021. The \$4,645,000 bond issue consists of serial bonds which were issued at a premium in the amount of \$112,641. The amount of premium amortized during 2017 was \$9,387. Issuance costs at the time of issuance were \$80,585. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$367,681. This difference is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2017 was \$30,640.

On October 19, 2010, the County issued \$10,200,000 in Various Purpose Refunding Bonds to partially refund the 2003 Various Purpose general obligation bonds. \$4,940,000 of these Various Purpose Refunding Bonds was issued to partially refund the west campus county engineer facility portion of the 2003 Various Purpose general obligation bonds. The refunding bonds were issued for a twenty year period with a final maturity at December 1, 2022. The \$4,940,000 bond issue consists of serial bonds which were issued at a premium in the amount of \$190,967. The amount of the premium amortized during 2017 was \$15,278. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$545,859. This difference is being reported in the accompanying financial statements as a deferred outflow of resources – deferred charges on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2017 was \$43,669. The remaining portion of the 2003 west campus county engineer facility general obligation bonds that were not refunded matured on December 1, 2013.

On October 19, 2010, the County issued \$10,200,000 in Various Purpose Refunding Bonds to partially refund the 2003 Various Purpose general obligation bonds. \$950,000 of these Various Purpose Refunding Bonds was issued to partially refund the multi-county juvenile detention center portion of the 2003 Various Purpose general obligation bonds. The original 2003 bonds were issued to cover the County's portion of the costs to build the multi-county juvenile detention center. The multi-county detention center is not a capital asset of the County. See Note 21. The refunding bonds were issued for a twenty year period with a final maturity at December 1, 2022. The \$950,000 bond issue consists of serial bonds which were issued at a premium in the amount of \$36,483. The amount of premium amortized during 2017 was \$2,919. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$104,474. This difference is being reported in the accompanying financial statements as a deferred outflow of resources – deferred charges on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2017 was \$8,358. The remaining portion of the 2003

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multi-county juvenile detention center general obligation bonds that were not refunded matured on December 1, 2013.

On October 19, 2010, the date of refunding, \$10,468,240 was deposited in an irrevocable trust to provide for all future debt service payments on the partially refunded 2003 Various Purpose general obligation bonds. Of the \$10,468,240 paid to the escrow agent, \$5,069,478 was for the west campus county engineer facility bonds, \$974,487 was for the multi-county juvenile detention center bonds, \$2,554,833 was for the water system improvement bonds, and \$1,869,442 was for the sanitary sewer improvement bonds. The water system improvement and the sanitary sewer improvement bonds are addressed further in the business-type activities section of this note. As all of the legal steps had been taken to refund the debt, the balance of the outstanding bonds refunded was removed from the County's financial statements. On June 3, 2013, the debt was called, paid in full, and the escrow account was closed.

On April 24, 2012, the County issued \$9,550,000 in Various Purpose Refunding Bonds to partially refund various bonds. \$375,000 of these Various Purpose Refunding Bonds was issued to partially refund the One-Stop Shop general obligation bonds. The remaining portion of the 2004 One-Stop Shop general obligation bonds that were not refunded in 2012 matured on December 1, 2015. The refunding bonds were issued for a thirteen year period with a final maturity at December 1, 2024. The \$375,000 bond issue consists of serial bonds which were issued at a premium in the amount of \$13,762. The amount of the premium amortized during 2017 was \$1,059. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$38,628. The difference is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2017 was \$2,971.

On April 24, 2012, the County issued \$9,550,000 in Various Purpose Refunding Bonds to partially refund various bonds. \$1,395,000 of these Various Purpose Refunding Bonds was issued to partially refund the developmental disabilities facility general obligation bonds. The remaining portion of the 2004 developmental disabilities facility general obligation bonds that were not refunded in 2012 matured in 2015. The refunding bonds were issued for a thirteen year period with a final maturity at December 1, 2024. The \$1,395,000 bond issue consists of serial bonds which were issued at a premium in the amount of \$52,466. The amount of the premium amortized during 2017 was \$4,036. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$143,342. The difference is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2017 was \$11,026.

On April 24, 2012, the date of refunding, \$9,705,976 was deposited in an irrevocable trust to provide for all future debt service payments on the partially refunded 2004 and 2005 Various Purpose general obligation bonds. Of the \$9,705,976 paid to the escrow agent, \$929,316 was for the 2004 Liberty Township Area special assessment bonds, \$384,347 was for the 2004 One Stop Shop bonds, \$1,422,656 was for the 2004 developmental disabilities facility bonds, and \$2,163,248 was for 2005 water works improvement bonds, and \$4,806,409 was for the 2005 sanitary sewer improvement bonds. The water works improvement and the sanitary sewer improvement bonds are addressed further in the business-type activities section of this note. As all of the legal steps had been taken to refund the debt, the balance of the outstanding bonds refunded was removed from the County's financial statements. The partially refunded 2004 Various Purpose general obligation bonds for the Liberty Township area sanitary sewer special assessment bonds, the One-Stop Shop general obligation bonds, and the developmental disabilities facility general obligation bonds were called and paid in full December 31, 2014. The partially refunded 2005 water works improvement bonds and the 2005 sanitary sewer improvement bonds were called and paid in full June 1, 2015 and the escrow account was closed.

The County issued energy conservation general obligation bonds on October 30, 2013, for \$2,945,000. These bonds were issued for the purpose of making improvements comprising energy conservation measures to various buildings owned by the County. The bonds are backed by the full faith and credit of the County and will be repaid from general revenues of the County and through energy cost savings

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resulting from the energy conservation project. These bonds were issued as one term bond maturing December 1, 2028 for \$2,945,000. The term bonds shall be subject to mandatory sinking fund redemption in part on each December 1, at the redemption dates of October 31, 2014 through October 30, 2015 at the price of 103 percent, October 31, 2015 through October 30, 2016 at the price of 102 percent, October 31, 2016 through October 30, 2020 at the price of 101 percent, and October 31, 2020 and thereafter at the price of 100 percent of the principal amounts thereof to be redeemed plus accrued interest to the respective redemption dates in the principal amounts and in the years as follows (listed below are the remaining redemption years of the term bonds, \$170,000 matured during 2016 and \$175,000 matured during 2017):

Year Ending December 31	Principal Amount to be Redeemed
2018	\$ 180,000
2019	185,000
2020	190,000
2021	195,000
2022	200,000
2023-2027	1,095,000
2028	240,000
Total	<u>\$ 2,285,000</u>

On January 6, 2015, the County issued Various Purpose Bonds, Series 2015, in the amount of \$33,915,000 and had a premium of \$1,053,240. The bonds were issued for the following purposes: County jail improvement general obligation bonds in the amount of \$29,500,000, water system improvement general obligation bonds in the amount of \$722,456, water and sewer improvement general obligation bonds in the amount of \$2,044,415 to be split between the Water and Sewer Enterprise Funds, and sanitary sewer system improvement general obligation bonds in the amount of \$1,648,129. The final three bond issues for enterprise fund purposes will be discussed later in the business-type activities section. The county jail improvement general obligation bonds issued in the amount of \$29,500,000 were issued for the construction of a new county jail and public safety facility on property already owned by the County. The bonds are backed by the full faith and credit of the County and will be repaid from general fund tax revenues of the County. The bonds were issued for a thirty year period with final maturity on December 1, 2044. The bonds consist of serial bonds in the amount of \$16,015,000 and term bonds in the amount of \$13,485,000. The bonds were issued at a premium in the amount of \$799,890. The amount of premium amortized during 2017 was \$26,663.

The bonds due December 1, 2037, 2040, 2040, and 2044 are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows:

Year Ending December 31	\$ 3,540,000	\$ 600,000	Issue \$ 3,345,000	\$ 6,000,000
2035	\$ 1,140,000	\$ -	\$ -	\$ -
2036	1,180,000	-	-	-
2038	-	195,000	1,070,000	-
2039	-	200,000	1,115,000	-
2041	-	-	-	1,420,000
2042	-	-	-	1,475,000
2043	-	-	-	1,525,000
Total mandatory sinking fund payments	2,320,000	395,000	2,185,000	4,420,000
Amount due at stated maturity	1,220,000	205,000	1,160,000	1,580,000
Total	<u>\$ 3,540,000</u>	<u>\$ 600,000</u>	<u>\$ 3,345,000</u>	<u>\$ 6,000,000</u>
Stated Maturity	12/1/2037	12/1/2040	12/1/2040	12/1/2044

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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>
2018	\$ 2,100,000	\$ 1,302,249	\$ 3,402,249
2019	2,145,000	1,236,984	3,381,984
2020	2,190,000	1,174,244	3,364,244
2021	2,245,000	1,107,069	3,352,069
2022	1,780,000	1,035,769	2,815,769
2023-2027	5,410,000	4,482,443	9,892,443
2028-2032	5,000,000	3,490,593	8,490,593
2033-2037	5,715,000	2,525,512	8,240,512
2038-2042	6,840,000	1,401,103	8,241,103
2043-2044	3,105,000	178,030	3,283,030
Total	<u>\$ 36,530,000</u>	<u>\$ 17,933,996</u>	<u>\$ 54,463,996</u>

Long-Term Loans

On June 14, 2016, the County received their final draw request for the Local Government Innovation long-term loan for a total loan amount of \$500,000 with an annual percentage rate of 0%. The purpose of the loan was to implement a shared electronic document storage and retrieval system with workflow improvements which will improve public services and enhanced business outcomes. This project was designed to move government into modern administrative and management methods and technology by improving the efficiency of paying vendors, paying employees, retaining court records, preparing financial reports, planning for disaster recovery, and improving accessibility of records. The County should realize a savings with the implementation of this innovation project. Loan repayments will be retired through the Local Government Innovation Loan Debt Service Fund through transfers from the General Fund. The debt service requirements are as follows:

<u>Year Ending December 31</u>	<u>Principal</u>
2018	\$ 50,000
2019	50,000
2020	50,000
2021	50,000
2022	50,000
2023-2027	225,000
Total	<u>\$ 475,000</u>

Business-Type Activities:

General Obligation Bonds

As of December 31, 2017, the County had \$14,985,000 in business-type general obligation bonds principal outstanding. The 2008 water improvement refunding bonds, the 2010 water improvement various purpose refunding bonds, the 2012 water improvement refunding bonds, water system improvement 2015 bonds, and the 2015 roadway improvement bonds will be paid from revenues derived by the County from the operation of the water system. The 2008 sewer improvement refunding bonds, the 2010 sanitary sewer improvement various purpose refunding bonds, the 2012 sanitary sewer improvement refunding bonds, 2015 sanitary sewer system improvement bonds, and the 2015 roadway improvement 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.

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On July 24, 2008, the County partially refunded 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. The amount of premium amortized during 2017 was \$2,938. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$185,680 for the water improvement refunding bonds and \$185,680 for the sewer improvement refunding bonds. The difference is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2017 was \$11,605 for the water improvement refunding bonds and \$11,605 for the sewer improvement refunding bonds. \$6,388,260 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 position as well as the unamortized issuance costs. The remaining portion of the 1999 sewer and water improvement combined general obligation bonds remaining after the refunding was paid in full during 2009. 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.

On October 19, 2010, the County issued \$10,200,000 in Various Purpose Refunding Bonds to partially refund the 2003 Various Purpose general obligation bonds. \$2,490,000 of these Various Purpose Refunding Bonds was issued to partially refund the water system improvement portion and \$1,820,000 was issued to partially refund the sanitary sewer improvement portion of the 2003 Various Purpose general obligation bonds. The refunding bonds were issued for a twenty year period with a final maturity at December 1, 2022. The \$2,490,000 bond issue consists of serial bonds which were issued at a premium in the amount of \$96,143. The amount of premium amortized during 2017 was \$7,692. The \$1,820,000 bond issue consists of serial bonds which were issued at a premium in the amount of \$70,236. The amount of premium amortized during 2017 was \$5,619. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price in the amount of \$274,675 for the water system improvement portion and \$200,717 for the sanitary sewer improvement portion. This difference is being reported in the accompanying financial statements as a deferred outflow of resources – deferred charges on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2017 was \$21,974 for the water system improvement portion and \$16,058 for the sanitary sewer improvement portion. The remaining portions of the 2003 water system improvement and the 2003 sanitary sewer system improvement general obligation bonds that were not refunded matured on December 1, 2013.

On April 24, 2012, the County issued \$9,550,000 in Various Purpose Refunding Bonds to partially refund various bonds. \$2,130,000 of these Various Purpose Refunding Bonds was issued to partially refund the 2005 water works improvement bonds and \$4,735,000 of these Various Purpose Refunding Bonds were issued to partially refund the 2005 sanitary sewer improvement bonds and the 2005 sewer various purpose bonds. The refunding bonds were issued for a fourteen year period with a final maturity at December 1, 2025. The bond issue consists of serial bonds which were issued at a premium in the amount of \$69,785 for the water improvement refunding bonds and \$156,023 for the sewer improvement refunding bonds. The amount of the premium amortized during 2017 was \$5,368 for the water improvement refunding bonds and \$12,001 for the sewer improvement refunding bonds. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$253,087 for the water improvement refunding bonds and \$562,284 for the sewer improvement refunding bonds. The difference is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2017 was \$19,468 for the water improvement refunding bonds and \$43,253 for the sewer improvement refunding bonds. The remaining portions of the 2005 water works improvement bonds, the 2005 sanitary

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sewer improvement bonds, and the 2005 sewer various purpose bonds that were not refunded matured on December 1, 2015.

On January 6, 2015, the County issued Various Purpose Bonds, Series 2015, in the amount of \$33,915,000 and was issued at a total premium of \$1,053,240. The business-type activities portion of the bonds consisted of the following purposes: water system improvement general obligation bonds in the amount of \$722,456, roadway improvement general obligation bonds in the amount of \$2,044,415 to be split between the Water and Sewer Enterprise Funds, and sanitary sewer system improvement general obligation bonds in the amount of \$1,648,129. The water system improvement general obligation bonds issued in the amount of \$722,456 were issued for the purpose of making improvements to the County's water supply, treatment, storage, and distribution system including system improvements in the area of State Routes 204 and 256. The Water and Sewer improvements general obligation bonds in the amount of \$2,044,415 were originally issued for the purpose of constructing an access road to the water and sewer facility. During 2017, the County determined that the access road was no longer necessary. The purpose of the debt was changed from the access road to water improvements for a well field expansion project and sewer improvements for a lift station evaluation and design project. The sanitary sewer system improvement general obligation bonds in the amount of \$1,648,129 were issued for the purpose of making improvements to the County's sanitary sewer collection, treatment and disposal system including improvements at Mingo Estates and Lakeside water reclamation facilities. The issuances consisted of serial bonds and they were issued for a twenty year period with final maturity on December 1, 2034. The bonds were issued at a premium of \$100,332 for water purposes and \$153,018 for sewer purposes. The amount of premium amortized during 2017 was \$5,017 for water purposes and \$7,652 for sewer purposes.

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

Year Ending December 31	Sewer		Water		Total
	Principal	Interest	Principal	Interest	
2018	\$ 940,000	\$ 287,460	\$ 725,000	\$ 218,726	\$ 2,171,186
2019	955,000	256,260	745,000	192,976	2,149,236
2020	970,000	226,459	780,000	169,076	2,145,535
2021	1,020,000	195,234	805,000	142,702	2,162,936
2022	1,045,000	163,314	830,000	114,837	2,153,151
2023-2027	2,640,000	407,807	1,625,000	263,612	4,936,419
2028-2032	787,500	157,062	517,500	102,943	1,565,005
2033-2034	362,500	18,255	237,500	11,919	630,174
Total	<u>\$ 8,720,000</u>	<u>\$ 1,711,851</u>	<u>\$ 6,265,000</u>	<u>\$ 1,216,791</u>	<u>\$ 17,913,642</u>

Recovery Zone Economic Development Bonds

As of December 31, 2017, the County had \$2,750,000 in business-type recovery zone economic development bonds principal outstanding. During 2010, the County issued \$3,300,000 in Recovery Zone Economic Development Bonds (RZEDBs) in accordance with the American Recovery and Reinvestment Act of 2009 (ARRA). These term bonds were issued for the purpose of paying a portion of the cost of a utilities department administration building. The bonds were split between the Water and Sewer Enterprise Funds of \$1,650,000 each. The bonds will be retired from revenues derived by the County from the operation of the water and sewer systems. These general obligation bonds are backed by the full faith and credit of the County.

The following table lists the annual debt service requirements to maturity for the recovery zone economic development bonds for the sewer and water funds:

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Year Ending December 31	Sewer		Water		Subsidy	Total
	Principal	Interest	Principal	Interest		
2018	\$ 42,500	\$ 76,531	\$ 42,500	\$ 76,531	(68,875)	\$ 169,187
2019	45,000	74,868	45,000	74,868	(67,382)	172,354
2020	45,000	73,113	45,000	73,113	(65,802)	170,424
2021	47,500	71,358	47,500	71,358	(64,222)	173,494
2022	50,000	68,984	50,000	68,984	(62,086)	175,882
2023-2027	260,000	306,752	260,000	306,752	(276,077)	857,427
2028-2032	295,000	232,408	295,000	232,408	(209,166)	845,650
2033-2037	350,000	139,007	350,000	139,007	(125,105)	852,909
2038-2040	240,000	29,730	240,000	29,730	(26,757)	512,703
Total	<u>\$ 1,375,000</u>	<u>\$ 1,072,751</u>	<u>\$ 1,375,000</u>	<u>\$ 1,072,751</u>	<u>\$ (965,472)</u>	<u>\$ 3,930,030</u>

The term bonds for this issue are subject to optional, mandatory, and extraordinary redemptions prior to maturity.

The bonds maturing after December 1, 2019 are subject to optional redemption, in whole or in part, at the option of the County, in any order of maturity, in integral multiples of \$5,000 and by lot within a maturity, on any date, commencing June 1, 2020 at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the redemption date.

The bonds are subject to extraordinary redemption at the option of the County prior to maturity, in whole or in part on any date, at a redemption price of 100% (expressed as a percentage of the principal amount), plus interest accrued to the date fixed for redemption in the event that the Recovery Zone Payments from the federal government cease or are reduced.

The outstanding bonds due December 1, 2020, 2025, 2030, 2035, and 2040 are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows (the matured bonds dated December 1, 2015, 2016, and 2017 are not presented as follows):

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Year Ending December 31	\$ 350,000	\$ 500,000	\$ 560,000	\$ 650,000	\$ 775,000
2018	85,000	-	-	-	-
2019	90,000	-	-	-	-
2021	-	95,000	-	-	-
2022	-	100,000	-	-	-
2023	-	100,000	-	-	-
2024	-	100,000	-	-	-
2026	-	-	105,000	-	-
2027	-	-	110,000	-	-
2028	-	-	110,000	-	-
2029	-	-	115,000	-	-
2031	-	-	-	120,000	-
2032	-	-	-	125,000	-
2033	-	-	-	130,000	-
2034	-	-	-	135,000	-
2036	-	-	-	-	145,000
2037	-	-	-	-	150,000
2038	-	-	-	-	155,000
2039	-	-	-	-	160,000
Total mandatory sinking fund payments	175,000	395,000	440,000	510,000	610,000
Amount due at stated maturity	90,000	105,000	120,000	140,000	165,000
Total	<u>\$ 265,000</u>	<u>\$ 500,000</u>	<u>\$ 560,000</u>	<u>\$ 650,000</u>	<u>\$ 775,000</u>
Stated Maturity	12/1/2020	12/1/2025	12/1/2030	12/1/2035	12/1/2040

Loans

The County has pledged future sewer customer revenues, net of specified operating expenses, to repay \$85,573 in an Ohio Public Works Commission (OPWC) interest free loan issued in 2003. 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 payments on the OPWC loan is expected to require 0.2 percent of net revenues.

The OPWC loan total principal paid for the current year and total customer net revenues were \$4,279 and \$2,038,798, respectively. Annual debt service requirements to maturity for the debt are as follows:

Year Ending December 31	Principal
2018	\$ 4,279
2019	4,279
2020	4,279
2021	4,279
2022	4,279
2023-2024	6,417
Total	<u>\$ 27,812</u>

The County has pledged future sewer customer revenues, net of specified operating expenses, to repay \$2,237,953 in an Ohio Water Development Authority (OWDA) interest free loan issued in 2017. During 2017, \$1,108,528 of the loan was forgiven by OWDA; therefore, \$1,129,425 principal remained on the loan to be repaid before any principal payments by the County. Proceeds from the OWDA loan provided financing for drinking water improvements on Allen Road. The OWDA loan is payable solely from water customer net revenues and are payable through 2043. Annual principal payments on the OWDA loan is expected to require 2.2 percent of net revenues for 2018 and 4.4 percent for the remaining years.

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The OWDA loan total principal paid for the current year and total customer net revenues were \$22,255 and \$1,010,115, respectively. Annual debt service requirements to maturity for the debt are as follows:

<u>Year Ending December 31</u>	<u>Principal</u>
2018	\$ 22,255
2019	44,510
2020	44,510
2021	44,510
2022	44,510
2023-2027	222,550
2028-2032	222,550
2033-2037	222,550
2038-2042	222,550
2043	16,675
Total	<u>\$ 1,107,170</u>

Other Long-Term Items:

Compensated Absences

The County will pay compensated absences from the General Fund, Community Services, Developmental Disabilities, Dog Adoption Center and Shelter, Child Support and Enforcement Agency, Real Estate Assessment, Motor Vehicle, Delinquent Real Estate Collection, Alcohol, Drug Addiction, and Mental Health Board, Emergency Management and Homeland Security, Litter Enforcement, Sheriff Services, Juvenile Court Services, and Other Public Safety Programs Special Revenue Funds, and the Sewer and Water Enterprise Funds.

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 Developmental Disabilities, the Motor Vehicle, and the Emergency Management and Homeland Security Special Revenue Funds, 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 \$6,000,000 plus two and one-half percent of the amount of the tax valuation in excess of \$300,000,000.

The effects of the debt limitations described above at December 31, 2017, are a margin on unvoted debt of \$30,556,621, and an overall debt margin of \$83,240,253.

Net Pension Liability

The County pays obligations related to employee compensation from the fund benefitting from their service. For additional information related to the net pension liability, see Note 12.

There is no payment schedule for the net pension liability; however, employer pension contributions are made from the following funds: General Fund, Community Services, Developmental Disabilities, Dog Adoption Center and Shelter, Child Support Enforcement Agency, Real Estate Assessment, Motor Vehicle, Delinquent Real Estate Collection, Alcohol, Drug Addiction, and Mental Health Board, Emergency Management and Homeland Security, Litter Enforcement, Sheriff Services, Juvenile Court

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Services, Community Development Block Grant, Other Judicial Programs, and Other Public Safety Programs Special Revenue Funds, and the Sewer and Water Enterprise Funds.

Conduit Debt

As authorized by State Statute, Fairfield County has approved the issuance of \$96,600,000 of Hospital Facilities Revenue Refunding and Improvement Bonds, Series 2013 for the Fairfield Medical Center. These bonds were issued for the purpose of acquiring, constructing, renovating, installing and equipping hospital facilities and to refund and retire prior obligations. The Hospital is required to make payments to a trustee in amount 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 as of December 31, 2017. The outstanding balance of these bonds as of December 31, 2017 was \$90,220,000.

As authorized by State Statute, Fairfield County issued \$8,126,000 of Multifamily Housing Revenue Bonds for the Collins Road Properties, Ltd. in May, 2006. These bonds were issued for the purpose of financing for the acquisition, renovation, installation, and equipping of multifamily residential rental housing facilities. The Collins Road Properties, Ltd. is required to make payments to a trustee in amounts sufficient to pay principal and interest on the bonds. Substantially all gross receipts of the housing facilities are pledged as collateral against retirement of the issue. Under Ohio law, these bonds do not represent an obligation of the County at December 31, 2017. The amount outstanding at December 31, 2017 is \$6,696,598.

As authorized by State Statute, Fairfield County entered into a Contracting Political Subdivisions Agreement with the Heath-Newark-Licking County Port Authority (the Issuer) to issue \$1,950,000 of Economic Development Revenue Bonds for the Family YMCA of Lancaster and Fairfield County (YMCA) on February 17, 2004. These bonds were issued for the purpose of financing and refinancing of the acquisition, construction, rehabilitation, equipping, and installation of certain improvements to the YMCA facility. On April 13, 2010, the Issuer refinanced the bonds to move the final maturity date from January 2011 to a final maturity in 2020 and to receive a lower interest rate. The YMCA is required to make monthly payments to PNC in amounts sufficient to pay principal and interest on the bonds. Substantially all gross receipts of the YMCA 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, 2017. The amount outstanding at December 31, 2017 is \$794,730.

As authorized by State Statute, Fairfield County along with Franklin County (acting by and through the County Hospital Commission of Franklin County, the Issuer) has approved the issuance of \$26,350,000 of Hospital Facilities Revenue and Refunding Bonds for the Trinity Health Corporation (an Indiana nonprofit corporation, which is the sole corporate member of Mount Carmel Health System, an Ohio nonprofit corporation), (the Corporation) on October 1, 2010. These bonds were issued for the purpose of comprising a facility known as Diley Ridge Medical Center that will provide health-related services in various counties in Ohio. The Corporation 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 Corporation 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, 2017. The amount outstanding at December 31, 2017 is \$23,965,000.

As authorized by the Ohio Revised Code Section 140.02, Fairfield County (lessee) entered into a master lease-purchase and sub-lease purchase agreement with Fifth Third Bank (lessor) and Lifeline of Ohio Organ Procurement, Inc. (sublessee) for the financing of the acquisition, construction, equipping, improvement, installation, and renovation of hospital facilities. The County and Franklin County, acting by and through the County Hospital Commission of Franklin County, have agreed to enter into a Public Hospital Agencies Agreement for the purpose of better providing for the health and welfare of the residents of the County by enhancing the availability, efficiency, and economy of hospital facilities and the services rendered. The lease was closed in December, 2016 in the amount of \$3,800,000. Under Ohio Law, this lease does not represent an obligation of the County at December 31, 2016. The amount outstanding at December 31, 2017 is \$3,554,841.

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NOTE 18 – INTERFUND TRANSACTIONS

Interfund transfers during 2017, consisted of the following:

<u>Transfer from</u>	<u>Transfer to</u>			<u>Totals</u>
	<u>Major Funds</u>			
	General	Community Services	Other Nonmajor Governmental	
Major Governmental Funds:				
General Fund	\$ -	\$ 320,419	\$ 6,568,846	\$ 6,889,265
Other Nonmajor Governmental	11,897	-	521,673	533,570
Total All Funds	\$ 11,897	\$ 320,419	\$ 7,090,519	\$ 7,422,835

The transfers 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 move money to the General Fund to close out no longer used funds, to use unrestricted revenue collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations, and to move money into the capital project funds to be spent on capital related projects.

Interfund balances at December 31, 2017 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>			
	General	Community Services	Other Nonmajor Governmental	Sewer	Water	Governmental Activities - Internal Service	
<i>Major Governmental Funds:</i>							
General Fund	\$ -	\$ -	\$ 727	\$ 450	\$ 353	\$ 1,504	\$ 3,034
Community Services	21,031	-	-	-	-	-	21,031
Developmental Disabilities	1,625	-	-	-	-	-	1,625
Child/Adult Protective Services	23,019	30,375	-	-	-	-	53,394
<i>Other Nonmajor Governmental</i>	1,422,883	74,753	5,856	-	-	-	1,503,492
<i>Major Enterprise Funds:</i>							
Sewer	857	-	-	-	-	-	857
Water	857	-	-	-	-	-	857
Total All Funds	\$ 1,470,272	\$ 105,128	\$ 6,583	\$ 450	\$ 353	\$ 1,504	\$ 1,584,290

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 Ditch Maintenance, Children Services, Emergency Management and Homeland Security, Sheriff Services, Community Development Block Grant, Other Public Safety, and Home Special Revenue Funds, and the Airport Construction Capital Projects Fund.

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During 2016, the County had issued a bond anticipation note in the amount of \$1,070,000. The County General Fund purchased these debt instruments from the Airport Hangar Construction Capital Projects Fund in the amount of \$1,070,000 for a one year period and from the Developmental Disabilities Facilities Capital Projects Fund in the amount of \$1,000,000 for a ten year period. At December 31, 2016, the outstanding balance of the Developmental Disabilities Facilities Capital Projects Fund bond was \$720,504. The repayment of the bond anticipation note and bond were reflected as debt service principal retirement expenditure in the General Obligation Bond Retirement Debt Service Fund for budgetary reporting.

During 2017, the County issued a bond anticipation note for the Airport Hangar Construction Capital Projects Fund in the amount of \$1,000,000 which matures January 12, 2018. The County General Fund purchased this debt instrument from the Airport Hangar Construction Capital Projects Fund in the amount of \$1,000,000. During 2017, the \$1,000,000 bond anticipation note was used to retire the 2016 note issuance of \$1,070,000 which matured January 13, 2017. In January 2018, \$940,000 will be renewed (see Note 27). During 2017, the Developmental Disabilities Facilities Capital Projects Fund paid principal in the amount of \$96,916; therefore, the remaining outstanding principal balance was \$623,588 as of December 31, 2017. The bond anticipation note proceeds are reflected as proceeds from interfund activity notes for budgetary reporting. For GAAP reporting purposes, the outstanding bond anticipation note in the amount of \$1,000,000, the outstanding bond in the amount of \$623,588, and the accrued interest payable on the debt in the amount of \$18,812 are reflected as an interfund receivable and an interfund payable in the respective funds.

	Interfund Receivable
Interfund Payable	General
Other Governmental Funds	\$ 1,642,400

The interfund transaction for the Airport Hangar Construction Capital Projects Fund will be repaid within one year when the County either issues notes or bonds. The interfund transaction for the Developmental Disabilities Facilities Capital Projects Fund bond will mature in 2023. The Developmental Disabilities Facilities Capital Projects Fund payment schedule for the bond is as follows:

Year Ending December 31	Principal	Interest	Total
2018	\$ 98,855	\$ 15,095	\$ 113,950
2019	99,829	13,118	112,947
2020	102,324	10,623	112,947
2021	104,883	8,065	112,948
2022	107,505	5,442	112,947
2023	110,192	2,755	112,947
Total	<u>\$ 623,588</u>	<u>\$ 55,098</u>	<u>\$ 678,686</u>

NOTE 19 – JOINTLY GOVERNED ORGANIZATIONS

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. Each board member's control over the operation of the District is limited to its representation on the board. The District's board exercises total control over the operations of the District including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the board. The District's sole

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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 the District has no debt outstanding. The County had no contributions to the District during 2017. Complete financial statements can be obtained from Coshocton-Fairfield-Licking-Perry Solid Waste District Licking County, 675 Price Road, Newark, Ohio 43055.

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 County paid \$602,853 to the Committee during 2017 for contract services. 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. The Fairfield County Multi-System Youth Committee is located at 831 College Avenue Suite C, Lancaster, Ohio 43130.

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 42-member board, and the County appoints six 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 2017, the County contributed \$149,700 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. Financial statements can be obtained from the Fairfield County Regional Planning Commission 210 East Main Street, Lancaster, Ohio 43130.

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 ten-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. Each board member's control over the operation of the Bureau is limited to its representation on the board. The Bureau's board exercises total control over the operations of the Bureau including budgeting, appropriating, contracting, and designating management. 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 2017, the County had no contributions to the Bureau. Continued existence of the Bureau is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding. Financial statements can be obtained from the Fairfield County Visitors and Convention Bureau, 124 West Main Street Suite 200, Lancaster, Ohio 43130.

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Mid-Eastern Ohio Regional Council (MEORC)

The Mid-Eastern Ohio Regional Council of Governments (MEORC) is a jointly governed organization that services nineteen 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 2016 and no future contributions by the County are anticipated; however, the County did pay \$105,245 to the Council for contract services during 2017. Continued existence of the Council is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding. MEORC is located at 1 Avalon Road, Mount Vernon, Ohio 43050.

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 Pickerington 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 "Individuals with Disabilities Act of 2004;" 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 consist of operating grants along with pooled funding from other government sources. In 2017, the County paid \$399,352 to the Council for contract services, grant administration, and allocations. Continued existence of the Council is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding.

Lancaster-Fairfield Community Action Agency

The Lancaster-Fairfield Community Action Agency is a non-profit corporation organized to plan, conduct, and coordinate programs designed to combat social and economic problems and to help eliminate conditions of poverty within Fairfield County. A fifteen-member board governs the Agency. This board is made up of five representatives from the public sector, five representatives from the private sector, and five representatives from the low-income sector. The Fairfield County Recorder, the Fairfield County Commissioners, and the Fairfield County Sheriff appoint three representatives from the public sector. The Lancaster City Auditor and a village clerk-treasurer appoint the remaining public sector representatives. The Agency administered the following grants on behalf of the County: Community Housing Improvement Program (CHIP), Ohio Department of Natural Resources, and the Coshocton-Fairfield-Licking-Perry Solid Waste District. In 2017, the County made payments to the Agency for administrative and general services of the County's CHIP, Litter Enforcement, and Home grants in the amounts of \$26,531, \$431,035, and \$35,159 respectively. The County also gave the Agency an allocation from the Older Adult Services Levy of \$5,000. 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.

Vinton-Ross-Pickaway-Hocking-Fairfield Area 20 Workforce Investment Board

The Vinton-Ross-Pickaway-Hocking-Fairfield Area 20 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: Vinton, Ross,

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Pickaway, Hocking, and Fairfield. The County Commissioners of the respective counties make their Board appointments. In 2017, 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.

Fairfield, Hocking, and Athens Counties Council of Governments on Major Crimes Investigations

The Fairfield, Hocking, and Athens Counties Council of Governments on Major Crimes Investigations (Council) was created in 2001 under Ohio Revised Code Section 167.01. Its stated purpose is to provide additional police protection to the citizens of Fairfield, Hocking, and Athens counties to reduce the influence and effects of illegal drug trafficking activities, as well as other major crimes activities. The Council has a seven-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, Logan, and Athens. The Council also has a twelve member Operating Board that handles the daily operations and reports to the Governing Board. The Operating Board is made up of the Fairfield, Hocking, and Athens County Sheriffs and Prosecuting Attorneys, as well as the Chiefs of Police from the four cities listed above, and the Chiefs of Police from the City of Nelsonville and of the Ohio University. The Council's revenues will consist of an annual grant applied for by the Fairfield County Commissioners, which is in turn given to the Council, along with local matches from each of the involved entities. In 2017, the County contributed \$217,746 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.

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 2017, 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.

Central Ohio Rural Transportation Planning Organization

The Central Ohio Rural Transportation Planning Organization is a jointly governed organization created to enhance the planning, coordination, and implementation of long-range and short-range transportation plans and transportation improvement programs and to seek capital support for infrastructure and public transportation projects within Fairfield, Knox, Madison, Marion, Morrow, Pickaway, and Union counties. The Organization's Rural Planning Committee consists of two local elected officials or their designee selected by the County Board of Commissioners for their respective county. These representatives are referred to as County Appointed Representatives. These representatives also serve on the County Sub-Committee. Each County's Sub-Committee advises the Rural Planning Committee. Additional representatives on the rural planning committee shall consist of one representative from each county sub-committee selected by all of the county appointed representatives of the rural planning committee. These representatives must be appointed biannually by their appointing authority. Additional ex-officio representatives shall include appropriate State and federal transportation officials. The County Sub-Committees consist of two County appointed rural planning committee representatives, one member of the County Board of Commissioners or designee, the County engineer, a representative from the largest City, a representative of the Regional Planning Commission, representation of other municipalities and townships within the County, representation of agencies that provide transportation services in the County, representatives from the ODOT district office or county garage, representative of business and general citizenry, and any other representative that the County Board of Commissioners invites to participate. In 2017, the County made no payments to the Organization. Continued existence of the Organization is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

NOTE 20 – RELATED ORGANIZATIONS

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. Complete financial information can be obtained from the Fairfield County District Library, 219 North Broad Street, Lancaster, Ohio 43130.

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 2017, the County contributed no monies to the Organization. The Organization is its own budgeting and taxing authority and has no outstanding debt. The County Auditor serves as the fiscal agent for the Organization; therefore, the financial activity is reflected in a County agency fund.

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 Lancaster, Ohio 43130.

NOTE 21 – 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 2017, the District received \$1,915,360 in contributions from member counties, for a 17 year total of \$31,367,276 from all member counties. Fairfield County contributed \$908,701 in 2017, for a 17 year total of \$13,442,566 being contributed by the County as of December 31, 2017. The County's total contributions represent 43 percent of total member contributions as of December 31, 2017. The County is the fiscal agent for the District; therefore, the financial activity is reflected in a County agency fund. The District completed construction in 2004 and opened its doors for business on February 9, 2004. The County issued debt in 2003 and refunded this debt in 2010 to cover the County's portion of the construction of the juvenile detention center. See Note 17 for more information on the outstanding debt. The County's share of the joint venture is \$1,505,188 as of December 31, 2017. 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 22– RISK SHARING POOLS

County Risk Sharing Authority, Inc. (CORSA)

The County Risk Sharing Authority, Inc. (CORSA) is a shared risk pool among sixty-five 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 2017 was \$425,101.

County Commissioners Association of Ohio (CCAO) Workers' Compensation Group Retrospective Rating Program

The County Commissioners Association of Ohio (CCAO) Workers Compensation Group Retrospective Rating Program is a shared risk pool among fifteen counties in Ohio. Section 4123.29, Ohio Revised Code, permits the establishment of employer group retrospective rating plans for workers' compensation rating purposes. The Program is governed by the CCAO Group Executive Committee that consists of nine members as follows: the president of the CCAO, treasurer of CCAO, and seven representatives elected from the participating counties.

CCAO, a Bureau of Workers' Compensation certified sponsor, established the program based upon guidelines set forth by the Bureau of Workers' Compensation (BWC). CCAO created a group of Counties that will practice effective workplace safety and claims management to achieve lower premiums for workers compensation coverage than they would individually. The participating counties continue to pay their own premiums and have the opportunity to receive retrospective premium adjustments based upon the combined performance of the group. Depending upon that performance, the participating counties can receive either a premium refund or assessment. CCAO, with approval of the Group Executive Committee, retains the services of a third party administrator (TPA) will assist CCAO staff in the day-to-day management of the plan, prepare and file necessary reports with the Ohio Bureau of Workers' Compensation and member counties, assist with loss control programs, and other duties, (excluding claims related matters, which will be the responsibility of each individual participating county). The cost of the TPA will be paid by each county to CCAO in proportion to its payroll to the total payroll of the group.

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The County began participating in the program effective January 1, 2010. In 2017, the County paid premiums to BWC totaling \$465,285 and had a payable in the amount of \$19,869 as of December 31, 2017.

NOTE 23 – 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 other 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 24 – 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 \$1,192,483. Residential-based services provided directly to the component unit's clients by the County amounted to \$3,803,232.

NOTE 25 – FUND BALANCES

Fund balance is classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in governmental funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented as follows:

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Fund Balances	General	Community Services	Developmental Disabilities	Child/Adult Protective Services	Other Governmental Funds	Total
Nonspendable:						
Long-Term Loans						
Between Funds	\$ 1,464,733	\$ -	\$ -	\$ -	\$ -	\$ 1,464,733
Unclaimed Monies	104,401	-	-	-	-	104,401
Economic Development						
Grants Sequestered	-	-	-	-	195,097	195,097
Prepays	288,883	2,679	7,505	-	187,060	486,127
Materials and						
Supplies Inventory	126,690	21,272	23,286	-	291,911	463,159
Total Nonspendable	\$ 1,984,707	\$ 23,951	\$ 30,791	\$ -	\$ 674,068	\$ 2,713,517
Restricted for:						
Road Projects	-	-	-	-	4,479,380	4,479,380
Community Services	-	721,066	-	-	-	721,066
Developmental Disabilities	-	-	15,198,965	-	-	15,198,965
Mental Health	-	-	-	-	4,070,348	4,070,348
Real Estate Assessment and						
Delinquent	-	-	-	-	6,353,939	6,353,939
Ditch Maintenance	-	-	-	-	1,850,106	1,850,106
Juvenile Court and Other						
Youth Services	-	-	-	-	1,304,272	1,304,272
Older Adult Services	-	-	-	-	2,475,384	2,475,384
Child Support Enforcement	-	-	-	-	2,554,672	2,554,672
Child and Adult Protective						
Services	-	-	-	2,435,222	-	2,435,222
Children Services	-	-	-	-	1,673,311	1,673,311
Community Development	-	-	-	-	150,668	150,668
Economic Development	-	-	-	-	610,648	610,648
Dog Shelter	-	-	-	-	310,537	310,537
Court Computers	-	-	-	-	963,992	963,992
Safety Services	-	-	-	-	947,482	947,482
Indigent Services	-	-	-	-	148,067	148,067
Capital Improvements	-	-	-	-	284,369	284,369
Debt Service Payments	-	-	-	-	802,710	802,710
Other Purposes	-	-	-	-	294,675	294,675
Total Restricted	-	721,066	15,198,965	2,435,222	29,274,560	47,629,813
Committed to:						
Building Inspections	170,078	-	-	-	-	170,078
Geographical						
Information Systems	133,736	-	-	-	-	133,736
Notary Services	54,538	-	-	-	-	54,538
Enterprise Zone Plans	8,162	-	-	-	-	8,162
Capital Improvements	-	-	-	-	963,650	963,650
Purchases on Order:						
County Administration	54,400	-	-	-	-	54,400
Safety Services	307,517	-	-	-	-	307,517
Total Committed	728,431	-	-	-	963,650	1,692,081
Assigned to:						
Capital Improvements	-	-	-	-	557,042	557,042
Transportation Operations	87,723	-	-	-	-	87,723
Debt Service Payments	-	-	-	-	4,492	4,492
Purchases on Order:						
County Administration	621,122	-	-	-	-	621,122
County Courts	77,307	-	-	-	-	77,307
Safety Services	88,633	-	-	-	-	88,633
Health Services	51,174	-	-	-	-	51,174
Veterans Services	167,151	-	-	-	-	167,151
Subsequent Year's						
Appropriations	8,582,916	-	-	-	-	8,582,916
Total Assigned	9,676,026	-	-	-	561,534	10,237,560
Unassigned (Deficit):	6,548,222	-	-	-	(1,051,823)	5,496,399
Total Fund Balances	\$18,937,386	\$ 745,017	\$15,229,756	\$ 2,435,222	\$ 30,421,989	\$67,769,370

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On September 23, 2014, the Board of County Commissioners approved a resolution to target a minimum unassigned fund balance in the General Fund equal to no less than two months of General Fund revenues or expenditures. The minimum fund balance is to protect against cash flow shortfalls related to timing of project revenue receipts and to maintain a budget stabilization commitment. If the fund balance falls below the targeted range, the County will use the following budget strategies to replenish the unassigned fund balance within three years: reduce recurring expenditures to eliminate any structural deficit; increase revenue, pursue other funding sources; or some combination of the two prior options. Fund balance reserves are maintained to avoid interruption in operations, meet obligations, and minimize opportunity costs. Minimum unassigned fund balances will only be made available for extraordinary events as follows: major projects that are long-term in nature; temporary gap financing pending permanent financing and/or grant monies; disaster recovery; or potential service disruptions.

NOTE 26 – TAX ABATEMENT DISCLOSURES

As of December 31, 2017, Fairfield County provides an Enterprise Zone tax incentive program.

Real Estate and Personal Property Tax Abatement

Pursuant to Ohio Revised Code 5709, the County established an Enterprise Zone area in 1992 and updated this in 2004 with the consent and agreement of the City of Lancaster and affected townships and villages, which included all land within the boundaries of the County. Enterprise zones are designated areas of land in which businesses can receive tax incentives. The Enterprise Zone program is an economic development tool administered by the County Economic Development department that provides real property tax and personal property tax exemptions to businesses on eligible new investments in the County when the investment is made in conjunction with a project that includes establishing, expanding, renovating or occupying facilities, creating and preserving jobs within the zone, and investments in machinery, equipment, and additional inventory. Existing land values and existing building values are not eligible. No business, which is used primarily for making retail sales, shall be eligible for tax exemption under this program. Only the applicable percentage of the taxable value of the property not being abated is billed to the recipient of the abatement.

Only eligible businesses that agree to make substantial investment in either real property and/or personal property shall receive tax exemptions as authorized under the Fairfield County Enterprise Zone Program. The amount of investment necessary to qualify as substantial investment shall be determined on the basis of the specific circumstances of each individual business. The following items are the minimum levels of investment necessary in real and/or personal property which will constitute a substantial investment for project eligibility:

1. For projects involving construction of new facilities, total project costs must be at least \$150,000;
2. For expansion activities, expenditures to add land, building, machinery, equipment, or other materials, except inventory, must equal at least 10 percent of the market value of the facility prior to such expenditures, as determined for the purposes of local property taxation;
3. For renovation of existing facilities, expenditures to alter or repair a facility must equal at least 50 percent of the market value of the facility prior to such expenditures, as determined for the purpose of local property taxation; and
4. For occupancy of a vacant facility, expenditures for alternation or repair must equal at least 20 percent of the market value of the facility prior to such expenditures, as determined for the purpose of local property taxation.

The time period of the incentive in years, is determined by the type of job, the creation and/or retention of new, full-time permanent jobs, and the rate structure. The County Economic Development department is responsible for setting up the Tax Incentive Review Council (TIRC) as specified in Ohio Revised Code Section 5709.85 in coordination with the County Auditor's Office. The TIRC annually reviews the Enterprise Zone agreements in the County to assure compliance with the Ohio Enterprise Zone regulations. The business must demonstrate that it has created and/or retained the agreed upon number of jobs. Businesses have up to 36 months to reach full implementation of employment goals and a phased hiring process may be negotiated as part of the tax exemption agreement. Management and

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company executives are given an opportunity to explain how they have met, or are working towards meeting, the job creation and retention goals outlined in the application. Members of the local school boards, townships, and municipalities are also given an opportunity to weigh in on the extension and ask questions of the company representatives and other TIRC members. Each company is unique and the TIRC considers the efforts made by the company to meet its commitment, the broader economic landscape in which the company operates, labor market challenges, and the support of the local community in its evaluation. Tax exemptions may be reduced or eliminated upon recommendation of the TIRC if employment and job creation and/or retention is not achieved. There are no recapture of abated taxes for the two enterprise zone agreement as of December 31, 2017.

County Board of Commissioners Criteria for Decision Making

Prior to entering into an agreement with an enterprise, the County Board of Commissioners determines whether the business submitting the proposal is qualified by financial responsibility and business experience to create and preserve employment opportunities in the zone and to improve the economic climate of the municipal corporation or municipal corporations or the unincorporated areas in which the zone is located and to which the proposal applies, and whether the business satisfies one of the following criteria:

1. The business currently has no operations in the State and, subject to approval of the agreement, intends to establish operations in the zone;
2. The business currently has operations in the State and, subject to approval of the agreement, intends to establish operations at a new location in the zone that would not result in a reduction in the number of employee positions at any of the business's other locations in the State;
3. The business, subject to approval of the agreement, intends to relocate operations, currently located in another state, to the zone;
4. The business, subject to approval of the agreement, intends to expand operations at an existing site in the zone that the business currently operates; and
5. The business, subject to approval of the agreement, intends to relocate operations, currently located in this State, to the zone, and the director of development services has issued a waiver for the business under division (B) of section 5709.633 of the Revised Code.

The County has two enterprise zone agreements with two businesses as of December 31, 2017:

<u>Purpose</u>	<u>Actual Percentage of Taxes Abated During the Year</u>	<u>Actual Amount of Taxes Abated (Incentives Abated) During the Year</u>
Manufacturing	75%	\$3,328
Commercial Rental and Repair	50%	\$1,054

Tax Abatements Approved by Other Entities

Pursuant to Sections 3735.65-3735.70 of the Ohio Revised Code, the City of Lancaster, City of Canal Winchester, and the City of Pickerington, created various Community Reinvestment Area agreements. granting exemptions from real property taxation a percentage of the assessed valuation of a new structure, or of the increased assessed valuation of an existing structure after remodeling began, if the new structure or remodeling is completed after the effective date of the resolution adopted by a city pursuant to section [3735.66](#) of the Ohio Revised Code. The Community Reinvestment Area agreements are filed with the housing officer designated for the community reinvestment area in which the property is located and with the County. These agreements state various periods for tax exemptions not to exceed 15 years when the cost of remodeling is at least two thousand five hundred dollars in the case of a dwelling containing not more than two family units or at least five thousand dollars in the case of all other property. The period of exemption for a dwelling may be extended by a legislative authority for up to an additional ten years if the dwelling is a structure of historical or architectural significance, is a certified historic structure that has been subject to federal tax treatment under 26 U.S.C. 47 and 170(h), and units within the structure have been leased to individual tenants for five consecutive years.

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County property tax revenues were reduced as follows under agreements entered into by other governments:

Overlapping Government	Amount of 2017 Taxes Abated
City of Lancaster	\$103,641
City of Canal Winchester	58,933
City of Pickerington	6,307
<i>Total</i>	\$168,881

NOTE 27 – SUBSEQUENT EVENTS

In November 2017, the County voters approved a Children and Adult Protective Services Levy for 2.0 mills. One mill was for a renewal levy originally passed in 2009 plus an additional one mill. Collections will begin in January 2018.

Beginning January 1, 2018, the County does not anticipate making any in-kind contributions to Fairfield Industries, Incorporated which is a discretely presented component unit of the County at December 31, 2017. Fairfield Industries has contracted with Learning Never Ends for the daily operations; therefore, the County in-kind contributions will no longer be necessary to facilitate the operations.

On January 12, 2018, the County renewed \$940,000 in existing internally financed bond anticipation notes. These notes will be used to retire the \$1,000,000 in Airport Improvement Bond Anticipation Notes outstanding as of December 31, 2017 (reflected as interfund payables in the financial statements, See Note 18).

On January 16, 2018, the County issued \$1,010,000 in County Buildings Improvement Bonds, Series 2017 for the purpose of renovating and improving County buildings, related facilities, and parking facilities and for the demolition of buildings. The bond will mature in December 2032.

On March 6, 2018, the County issued Series 2018 Utility Refunding Bonds in the amount of \$3,510,000. The Sewer Funds refunding bonds were in the amount of \$1,755,000 and the Water Fund refunding bonds were in the amount of \$1,755,000. These 2018 refunding bonds will advance refund \$1,710,000 in Sewer Various Purpose Refunding Bonds, Series 2008 and \$1,710,000 in Water Various Purpose Refunding Bonds, Series 2008.

On April 1, 2018, the County assumed the operations of the Greenfield Township Water and Sewer District. Greenfield Township Water and Sewer District (District) determined that it is no longer conducive to the public health, safety, convenience, and welfare of the District and its customers to continue to own and operate the District's water and sewer systems due to the escalating costs of operating a small regional district; therefore, the assets owned and operated by the District are no longer necessary for the operation or purpose of the District. The District has determined that it desires to transfer all of its assets to the Fairfield County Board of Commissioners in consideration of the agreement. The Fairfield County Commissioners have agreed to this transfer of assets and the County has also assumed all of the outstanding debt of the District related to the water and sewer systems.

On May 22, 2018, the County declared it necessary to levy a five year 0.8 mill property tax for the operation of the Older Adult Services program for the purpose of providing services for the older adult Fairfield County residents. The levy consists of a 0.5 mill renewal levy and an increase of 0.3 mills. The levy will be placed on the November 6, 2018 ballot.

On June 12, 2018, the County declared it necessary to levy a ten year 0.75 mill property tax for the operation of the Fairfield County Alcohol, Drug Addiction, and Mental Health Board for community addiction and mental health services and the acquisition, construction, renovation, finance, maintenance, and operation of alcohol, drug addiction, and mental health facilities. The levy will be placed on the November 6, 2018 ballot.

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On June 12, 2018, the County approved an additional five dollar motor vehicle license tax for Fairfield County, pursuant to Ohio Revised Code Section 4504.24 for the purpose of planning, constructing, improving, maintaining, and repairing of public roads, highways, and streets and the repairing of bridges and viaducts.

On June 19, 2018, the County approved the purchase of land from Diley Farms at the corner of Allen Road and Basil Western Road in Violet Township for the purpose of expanding wellfield production to allow the County to meet long-term water needs of customers in Violet Township. The purchase amount is \$1,011,177 for 85.69 acres of land.

NOTE 28 – FAIRFIELD INDUSTRIES, INCORPORATED, COMPONENT UNIT NOTE

Basis of Presentation

The Fairfield Industries, Incorporated (Fairfield Industries) 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.

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 over one thousand five hundred dollars are capitalized and all computer equipment are capitalized and 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. Useful lives range from five to fifteen years.

Subsequent Event

Fairfield Industries is expecting to undergo a considerable change over the next 12 months. Most notable will be the operating agreement with Learning Never Ends (LNE). Fairfield Industries will be entering into a contract with LNE to manage these operations as well as become the provider of the Adult Day Support and Vocational Habilitation in place of the Fairfield County Board of Developmental Disabilities. These changes will be effective on January 1, 2018. Fairfield Industries will be severing the long-standing arrangement with the Fairfield County Board of Developmental Disabilities. Revenues and expenses are expected to change significantly with LNE utilizing the Medicaid revenue to provide funding for the services and Fairfield Industries operating with the revenue from the Nifco contract and fees charged to provide the Fairfield County Board of Developmental Disabilities the vehicle to pay wages to employees of the Social Purpose Enterprises and for internships/ assessment opportunities.

Required Supplementary Information

Fairfield County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the Net Pension Liability
Ohio Public Employees Retirement System - Traditional Plan
*Last Four Years (1) **

	2017	2016	2015	2014
County's Proportion of the Net Pension Liability	0.28058940%	0.28623777%	0.27400100%	0.27400100%
County's Proportionate Share of the Net Pension Liability	\$63,717,082	\$49,579,990	\$33,047,583	\$32,301,149
County's Covered Payroll	\$34,664,317	\$33,442,255	\$31,708,074	\$31,415,613
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	183.81%	148.26%	104.22%	102.82%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	77.25%	81.08%	86.45%	86.36%

(1) Although this schedule is intended to show information for ten years, information prior to 2014 is not available. An additional column will be added each year.

* Amounts presented each year were determined as of Fairfield County's measurement date which is the prior year end.

Fairfield County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the Net Pension Liability
State Teachers Retirement System of Ohio
*Last Five Fiscal Years (1) **

	2017	2016	2015	2014	2013
County's Proportion of the Net Pension Liability	0.00602130%	0.00629612%	0.00612674%	0.00579869%	0.00579869%
County's Proportionate Share of the Net Pension Liability	\$1,430,373	\$2,107,500	\$1,693,252	\$1,410,442	\$1,680,109
County's Covered Payroll	\$661,793	\$606,143	\$764,371	\$829,408	\$816,985
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	216.14%	347.69%	221.52%	170.05%	205.65%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.30%	72.10%	72.10%	74.70%	69.30%

(1) Although this schedule is intended to show Information for ten years, information prior to 2013 is not available. An additional column will be added each year.

* Amounts presented for each fiscal year were determined as of Fairfield County's measurement date which is the prior fiscal year-end.

Fairfield County, Ohio
Required Supplementary Information
Schedule of County Contributions
Ohio Public Employees Retirement System - Traditional Plan
Last Five Years (1)

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually Required Contribution	\$4,781,015	\$4,413,690	\$4,262,745	\$4,043,186
Contributions in Relation to the Contractually Required Contribution	<u>(4,781,015)</u>	<u>(4,413,690)</u>	<u>(4,262,745)</u>	<u>(4,043,186)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$34,745,958	\$34,664,317	\$33,442,255	\$31,708,074
Contributions as a Percentage of Covered Payroll	13.76%	12.73%	12.75%	12.75%

(1) Although this schedule is intended to show information for ten years, information prior to 2013 is not available.
An additional column will be added each year.

<u>2013</u>
\$4,309,411
<u>(4,309,411)</u>
<u>\$0</u>
\$31,415,613
13.72%

Fairfield County, Ohio
Required Supplementary Information
Schedule of County Contributions
State Teachers Retirement System of Ohio
Last Ten Fiscal Years

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually Required Contribution	\$96,773	\$92,651	\$84,860	\$103,454
Contributions in Relation to the Contractually Required Contribution	<u>(96,773)</u>	<u>(92,651)</u>	<u>(84,860)</u>	<u>(103,454)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$691,233	\$661,793	\$606,143	\$764,371
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	13.53%

2013	2012	2011	2010	2009	2008
\$107,823	\$106,208	\$109,659	\$104,500	\$97,744	\$93,425
(107,823)	(106,208)	(109,659)	(104,500)	(97,744)	(93,425)
\$0	\$0	\$0	\$0	\$0	\$0
\$829,408	\$816,985	\$843,531	\$803,846	\$751,877	\$718,654
13.00%	13.00%	13.00%	13.00%	13.00%	13.00%

Fairfield County, Ohio
Notes to the Required Supplementary Information
December 31, 2017

Changes in Assumptions - OPERS

Amounts reported for 2017 incorporate changes in assumptions used by OPERS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in 2016 and prior are presented below:

	<u>December 31, 2017</u>	<u>December 31, 2016 and Prior</u>
Wage Inflation	3.25 percent	3.75 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.15 percent, simple	3 percent, simple through 2018, then 2.8 percent, simple
Investment Rate of Return	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

Amounts reported for 2017 use mortality rates based on the RP-2014 Healthy Annuitant mortality table. For males, Healthy Annuitant Mortality tables were used, adjusted for mortality improvement back to the observation period base year of 2006 and then established the base year as 2015. For females, Healthy Annuitant Mortality tables were used, adjusted for mortality improvements back to the observation period base year of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled mortality tables, adjusted for mortality improvement back to the observation base year of 2006 and then established the base year as 2015 for males and 2010 for females. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the above described tables.

Amounts reported for 2016 and prior use mortality rates based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

Changes in Assumptions - STRS

Amounts reported for 2017 incorporate changes in assumptions and changes in benefit terms used by STRS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in 2016 and prior are presented below:

	<u>2017</u>	<u>2016 and Prior</u>
Inflation	2.50 percent	2.75 percent
Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65	12.25 percent at age 20 to 2.75 percent at age 70
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation	7.75 percent, net of investment expenses, including inflation
Payroll Increases	3 percent	3.5 percent
Cost-of-Living Adjustments (COLA)	0.0 percent, effective July 1, 2017	2 percent simple applied as follows: for members retiring before August 1, 2013, 2 percent per year; for members retiring August 1, 2013, or later, 2 percent COLA commences on fifth anniversary of retirement date.

For 2017 post-retirement mortality rates for healthy retirees are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70% of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016.

For 2016 and prior actuarial valuation, mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022—Scale AA) for Males and Females. Males' ages are set-back two years through age 89 and no set-back for age 90 and above. Females younger than age 80 are set back four years, one year set back from age 80 through 89, and no set back from age 90 and above.

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, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES				
Current:				
General Government - Legislative and Executive				
Commissioners:				
Personal Services	\$ 485,350	\$ 511,810	\$ 509,539	\$ 2,271
Fringe Benefits	227,629	221,509	219,191	2,318
Contractual Services	277,654	270,643	257,880	12,763
Materials and Supplies	14,926	16,753	16,604	149
Capital Outlay	2,500	34,534	34,278	256
Other	-	49,500	49,500	-
Total Commissioners	<u>1,008,059</u>	<u>1,104,749</u>	<u>1,086,992</u>	<u>17,757</u>
Economic Development:				
Personal Services	165,410	171,410	171,038	372
Fringe Benefits	87,739	84,369	84,221	148
Contractual Services	55,873	35,871	13,412	22,459
Materials and Supplies	300	300	63	237
Capital Outlay	-	1,641	1,641	-
Other	-	15,300	15,300	-
Total Economic Development	<u>309,322</u>	<u>308,891</u>	<u>285,675</u>	<u>23,216</u>
Auditor:				
Personal Services	663,347	663,347	662,766	581
Fringe Benefits	305,848	314,848	312,247	2,601
Contractual Services	380,159	359,038	355,365	3,673
Materials and Supplies	20,257	15,330	13,480	1,850
Capital Outlay	2,892	5,966	5,966	-
Total Auditor	<u>1,372,503</u>	<u>1,358,529</u>	<u>1,349,824</u>	<u>8,705</u>
Treasurer:				
Personal Services	282,794	279,494	275,054	4,440
Fringe Benefits	141,125	144,425	143,421	1,004
Contractual Services	96,907	88,285	80,084	8,201
Materials and Supplies	16,903	15,047	11,083	3,964
Capital Outlay	5,000	5,000	3,853	1,147
Total Treasurer	<u>542,729</u>	<u>532,251</u>	<u>513,495</u>	<u>18,756</u>
Prosecuting Attorney:				
Personal Services	1,057,340	1,072,060	1,009,577	62,483
Fringe Benefits	411,861	482,041	421,510	60,531
Contractual Services	21,055	25,205	24,246	959
Materials and Supplies	10,000	10,520	10,406	114
Capital Outlay	64,000	54,000	54,000	-
Other	-	630	630	-
Total Prosecuting Attorney	<u>1,564,256</u>	<u>1,644,456</u>	<u>1,520,369</u>	<u>124,087</u>
Geographical Information System:				
Personal Services	92,000	60,062	59,762	300
Fringe Benefits	35,075	23,013	22,455	558
Contractual Services	169,941	166,140	132,915	33,225
Materials and Supplies	7,075	5,400	2,953	2,447
Capital Outlay	12,000	12,450	12,427	23
Total Geographical Information System	<u>\$ 316,091</u>	<u>\$ 267,065</u>	<u>\$ 230,512</u>	<u>\$ 36,553</u>

(continued)

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Information Technology:				
Personal Services	\$ 434,600	\$ 434,600	\$ 434,301	\$ 299
Fringe Benefits	155,985	156,385	155,516	869
Contractual Services	76,119	192,367	189,045	3,322
Materials and Supplies	56,458	56,328	56,328	-
Capital Outlay	202,133	263,056	263,055	1
Total Information Technology	925,295	1,102,736	1,098,245	4,491
Board of Elections:				
Personal Services	823,612	823,612	658,188	165,424
Fringe Benefits	338,708	338,708	309,180	29,528
Contractual Services	240,845	240,088	222,596	17,492
Materials and Supplies	67,847	67,369	40,589	26,780
Capital Outlay	57,900	57,900	45,582	12,318
Total Board of Elections	1,528,912	1,527,677	1,276,135	251,542
Maintenance and Operation:				
Personal Services	511,971	462,503	459,824	2,679
Fringe Benefits	323,896	298,483	290,214	8,269
Contractual Services	1,815,270	1,995,357	1,958,905	36,452
Materials and Supplies	536,810	490,222	423,908	66,314
Capital Outlay	227,544	512,544	487,221	25,323
Total Maintenance and Operation	3,415,491	3,759,109	3,620,072	139,037
Recorder:				
Personal Services	188,698	188,698	188,698	-
Fringe Benefits	129,518	129,518	128,294	1,224
Contractual Services	22,744	20,778	11,396	9,382
Materials and Supplies	2,132	2,132	1,750	382
Total Recorder	343,092	341,126	330,138	10,988
Human Resources:				
Personal Services	224,163	224,163	192,188	31,975
Fringe Benefits	106,256	106,256	80,503	25,753
Contractual Services	174,928	173,034	135,704	37,330
Materials and Supplies	3,111	3,000	2,342	658
Capital Outlay	1,200	1,200	770	430
Total Human Resources	509,658	507,653	411,507	96,146
Enterprise Zone:				
Personal Services	2,000	2,000	1,008	992
Fringe Benefits	1,100	1,100	356	744
Contractual Services	600	600	-	600
Materials and Supplies	200	200	-	200
Total Enterprise Zone	3,900	3,900	1,364	2,536
Certificate of Title Administration:				
Personal Services	772,000	771,000	740,217	30,783
Fringe Benefits	453,475	454,475	441,626	12,849
Contractual Services	60,489	53,865	53,107	758
Materials and Supplies	33,298	32,261	25,915	6,346
Capital Outlay	-	4,750	4,710	40
Other	-	30	30	-
Total Certificate of Title Administration	\$ 1,319,262	\$ 1,316,381	\$ 1,265,605	\$ 50,776

(continued)

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
County Recorder Equipment:				
Contractual Services	\$ 140,540	\$ 138,200	\$ 91,790	\$ 46,410
Capital Outlay	21,139	20,570	4,687	15,883
Total County Recorder Equipment	161,679	158,770	96,477	62,293
Building Department:				
Contractual Services	53,207	44,688	29,888	14,800
Materials and Supplies	17,067	17,067	10,667	6,400
Total Building Department	70,274	61,755	40,555	21,200
Insurance on Property and Persons:				
Contractual Services	552,886	540,638	518,774	21,864
Levy and Assessment:				
Contractual Services	400,066	407,497	405,508	1,989
Total General Government - Legislative and Executive	14,343,475	14,943,183	14,051,247	891,936
General Government - Judicial				
Domestic Relations:				
Personal Services	458,766	455,766	454,428	1,338
Fringe Benefits	179,826	194,326	189,806	4,520
Contractual Services	13,429	15,990	15,313	677
Materials and Supplies	3,964	3,723	3,723	-
Capital Outlay	9,262	8,900	8,879	21
Total Domestic Relations	665,247	678,705	672,149	6,556
Common Pleas Probation:				
Personal Services	395,000	420,000	418,983	1,017
Fringe Benefits	216,650	218,650	193,985	24,665
Total Common Pleas Probation	611,650	638,650	612,968	25,682
Common Pleas Court:				
Personal Services	480,188	453,188	422,373	30,815
Fringe Benefits	243,724	243,724	213,507	30,217
Contractual Services	165,523	135,521	94,205	41,316
Materials and Supplies	21,054	20,195	10,989	9,206
Capital Outlay	12,000	42,000	39,317	2,683
Total Common Pleas Court	922,489	894,628	780,391	114,237
Jury Commission:				
Personal Services	1,672	1,672	1,483	189
Fringe Benefits	296	296	258	38
Total Jury Commission	1,968	1,968	1,741	227
Juvenile Court:				
Contractual Services	129,596	51,726	40,053	11,673
Probate Court:				
Personal Services	376,905	387,805	387,762	43
Fringe Benefits	181,453	193,253	189,681	3,572
Contractual Services	88,772	85,088	72,340	12,748
Materials and Supplies	5,481	5,042	5,012	30
Total Probate Court	\$ 652,611	\$ 671,188	\$ 654,795	\$ 16,393

(continued)

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Clerk of Courts:				
Personal Services	\$ 748,508	\$ 738,794	\$ 725,067	\$ 13,727
Fringe Benefits	446,215	455,929	435,153	20,776
Contractual Services	152,005	142,614	129,609	13,005
Materials and Supplies	29,944	29,477	22,956	6,521
Capital Outlay	-	7,961	7,961	-
Total Clerk of Courts	1,376,672	1,374,775	1,320,746	54,029
Municipal Court:				
Contractual Services	566,498	538,972	527,000	11,972
Materials and supplies	36,927	36,857	36,857	-
Total Municipal Court	603,425	575,829	563,857	11,972
Notary Public Fees:				
Contractual Services	25,000	25,000	-	25,000
Materials and supplies	5,000	5,000	-	5,000
Total Notary Public Fees	30,000	30,000	-	30,000
Public Defender:				
Contractual Services	1,380,000	1,380,000	1,257,199	122,801
Total General Government - Judicial	6,373,658	6,297,469	5,903,899	393,570
Public Safety				
Probation Department:				
Personal Services	817,150	806,250	797,030	9,220
Fringe Benefits	435,898	424,098	400,487	23,611
Contractual Services	548,802	605,443	571,066	34,377
Materials and Supplies	26,743	32,161	28,680	3,481
Capital Outlay	46,000	46,000	42,332	3,668
Other	60,744	73,765	67,306	6,459
Total Probation Department	1,935,337	1,987,717	1,906,901	80,816
Coroner:				
Personal Services	195,536	201,336	201,303	33
Fringe Benefits	52,540	54,676	53,633	1,043
Contractual Services	157,222	119,799	118,759	1,040
Materials and Supplies	2,500	2,500	1,057	1,443
Capital Outlay	5,000	4,164	4,114	50
Total Coroner	412,798	382,475	378,866	3,609
Visitation Center:				
Personal Services	46,410	87,010	78,607	8,403
Fringe Benefits	7,873	14,376	13,060	1,316
Contractual Services	65,972	65,870	38,358	27,512
Capital Outlay	-	1,000	500	500
Other	-	2,000	735	1,265
Total Visitation Center	120,255	170,256	131,260	38,996
Sheriff:				
Personal Services	7,987,328	7,871,155	7,761,882	109,273
Fringe Benefits	3,710,945	3,687,967	3,606,070	81,897
Contractual Services	2,308,128	2,620,850	2,593,271	27,579
Materials and Supplies	754,611	513,243	499,393	13,850
Capital Outlay	781,731	1,468,385	1,466,022	2,363
Other	54,047	54,047	51,976	2,071
Total Sheriff	15,596,790	16,215,647	15,978,614	237,033
Total Public Safety	\$ 18,065,180	\$ 18,756,095	\$ 18,395,641	\$ 360,454

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Health				
Agriculture:				
Contractual Services	\$ 417,373	\$ 417,000	\$ 417,000	\$ -
TB Clinics:				
Contractual Services	4,475	1,000	1,000	-
Crippled Children:				
Contractual Services	441,214	380,946	380,946	-
Total Health	863,062	798,946	798,946	-
Human Services				
Veterans Service Commission:				
Personal Services	331,800	361,800	307,614	54,186
Fringe Benefits	124,083	124,083	117,615	6,468
Contractual Services	1,167,033	995,869	674,437	321,432
Materials and Supplies	51,282	43,482	27,584	15,898
Capital Outlay	75,000	85,000	66,767	18,233
Total Human Services	1,749,198	1,610,234	1,194,017	416,217
Transportation				
Airport:				
Contractual Services	212,855	236,641	174,517	62,124
Materials and Supplies	54,707	42,152	39,304	2,848
Capital Outlay	63,120	63,584	60,006	3,578
Other	1,000	1,000	630	370
Total Transportation	331,682	343,377	274,457	68,920
Other				
Commissioners Share - Costs:				
Contractual Services	1,870,000	1,879,926	1,790,414	89,512
Miscellaneous:				
Contractual Services.....	55,731	36,014	36,014	-
Other.....	162,200	243,684	243,288	396
Total Miscellaneous	217,931	279,698	279,302	396
Total Other	2,087,931	2,159,624	2,069,716	89,908
Total Expenditures.....	\$ 43,814,186	\$ 44,908,928	\$ 42,687,923	\$ 2,221,005

Nonmajor Governmental Funds

Special Revenue Funds

The special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Debt Service Funds

The debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal, interest, and related costs, on general long-term obligations and special assessment long-term obligations.

Capital Projects Funds

The capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets (other than those financed by proprietary funds).

Fairfield County, Ohio

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS

December 31, 2017

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
ASSETS				
Equity in Pooled Cash and Cash Equivalents.....	\$ 27,740,456	\$ 806,443	\$ 3,539,193	\$ 32,086,092
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents.....	223,815	-	60,205	284,020
Receivables:				
Property Taxes	5,454,676	178,400	-	5,633,076
Lodging Taxes	47,090	-	-	47,090
Permissive Motor Vehicle License Tax	131,145	-	-	131,145
Accounts	141,778	759	150	142,687
Interfund	6,583	-	-	6,583
Special Assessments	83,799	648,020	-	731,819
Accrued Interest	2,845	-	-	2,845
Loans	650,491	-	-	650,491
Intergovernmental	7,701,467	-	33,913	7,735,380
Materials and Supplies Inventory.....	291,911	-	-	291,911
Prepaid Items.....	182,230	-	4,830	187,060
Total Assets.....	<u>\$ 42,658,286</u>	<u>\$ 1,633,622</u>	<u>\$ 3,638,291</u>	<u>\$ 47,930,199</u>
LIABILITIES				
Accounts Payable.....	\$ 1,025,244	\$ -	\$ 18,254	\$ 1,043,498
Contracts Payable.....	51,633	-	681,472	733,105
Accrued Wages and Benefits Payable.....	406,958	-	-	406,958
Matured Compensated Absences Payable.....	6,232	-	-	6,232
Retainage Payable.....	28,718	-	60,205	88,923
Interfund Payable.....	1,077,729	-	2,068,163	3,145,892
External Party Payable.....	13,212	-	-	13,212
Intergovernmental Payable.....	259,341	-	-	259,341
Total Liabilities.....	<u>2,869,067</u>	<u>-</u>	<u>2,828,094</u>	<u>5,697,161</u>
DEFERRED INFLOWS OF RESOURCES				
Property Taxes not Levied to				
Finance Current Year Operations.....	5,265,806	178,400	-	5,444,206
Unavailable Revenue.....	5,709,838	648,020	8,985	6,366,843
Total Deferred Inflows of Resources.....	<u>10,975,644</u>	<u>826,420</u>	<u>8,985</u>	<u>11,811,049</u>
FUND BALANCES				
Nonspendable	669,238	-	4,830	674,068
Restricted	28,187,481	802,710	284,369	29,274,560
Committed.....	-	-	963,650	963,650
Assigned.....	-	4,492	557,042	561,534
Unassigned (Deficits).....	(43,144)	-	(1,008,679)	(1,051,823)
Total Fund Balances.....	<u>28,813,575</u>	<u>807,202</u>	<u>801,212</u>	<u>30,421,989</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances.....	<u>\$ 42,658,286</u>	<u>\$ 1,633,622</u>	<u>\$ 3,638,291</u>	<u>\$ 47,930,199</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2017

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
REVENUES				
Property Taxes.....	\$ 5,059,546	\$ 178,400	\$ -	\$ 5,237,946
Lodging Taxes.....	230,028	-	-	230,028
Charges for Services.....	4,571,592	-	7,272	4,578,864
Licenses and Permits.....	549,913	-	-	549,913
Permissive Motor Vehicle License tax	1,715,925	-	-	1,715,925
Fines and Forfeitures.....	308,415	-	-	308,415
Intergovernmental.....	16,913,438	-	785,345	17,698,783
Special Assessments.....	47,294	67,941	-	115,235
Interest.....	44,120	42,200	-	86,320
Rent.....	33,010	280,061	191,590	504,661
Donations.....	96,044	-	-	96,044
Other.....	340,087	-	-	340,087
Total Revenues.....	<u>29,909,412</u>	<u>568,602</u>	<u>984,207</u>	<u>31,462,221</u>
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	2,279,275	-	-	2,279,275
Judicial	1,578,002	-	-	1,578,002
Public Safety	2,473,418	-	-	2,473,418
Public Works	9,828,966	-	-	9,828,966
Health	4,898,122	-	-	4,898,122
Human Services	9,616,837	-	-	9,616,837
Urban Redevelopment and Housing	333,340	-	-	333,340
Intergovernmental.....	335,817	-	-	335,817
Capital Outlay.....	-	-	13,565,992	13,565,992
Debt Service:				
Principal Retirement	29,282	2,160,000	-	2,189,282
Interest and Fiscal Charges	1,023	1,375,389	24,679	1,401,091
Total Expenditures.....	<u>31,374,082</u>	<u>3,535,389</u>	<u>13,590,671</u>	<u>48,500,142</u>
Excess of Revenues Under Expenditures.....	<u>(1,464,670)</u>	<u>(2,966,787)</u>	<u>(12,606,464)</u>	<u>(17,037,921)</u>
OTHER FINANCING SOURCES (USE)				
Sale of capital assets.....	48,053	-	-	48,053
Transfers In.....	1,965,869	2,976,253	2,148,397	7,090,519
Transfers Out.....	(532,553)	(1,017)	-	(533,570)
Total Other Financing Sources (Use).....	<u>1,481,369</u>	<u>2,975,236</u>	<u>2,148,397</u>	<u>6,605,002</u>
Net Changes in Fund Balances.....	16,699	8,449	(10,458,067)	(10,432,919)
Fund Balances Beginning of Year.....	28,796,876	798,753	11,259,279	40,854,908
Fund Balances End of Year.....	<u>\$ 28,813,575</u>	<u>\$ 807,202</u>	<u>\$ 801,212</u>	<u>\$ 30,421,989</u>

Nonmajor Special Revenue Funds

The special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The following are included in nonmajor special revenue funds:

Dog Adoption Center and Shelter Fund	To account for restricted monies 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 restricted State, federal, and local revenue used to administer the County Bureau of Support.
Real Estate Assessment Fund	To account for restricted State-mandated countywide real estate reappraisals that are funded by restricted charges to the political subdivisions located within the County.
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.
Ditch Maintenance Fund	To account for restricted revenues used to build irrigation ditches and to maintain existing ditches within the County.
Delinquent Real Estate Collection Fund	To account for a charge of five percent of monies received from all delinquent real estate taxes, personal property taxes, and manufactured home taxes restricted and used for the purpose of collecting delinquent real estate taxes.
Alcohol, Drug Addiction, and Mental Health Board Fund	To account for the proceeds of a county-wide property tax levy, along with federal and State grants, that are restricted and expended primarily to pay the costs of contracts with local mental health agencies providing services to the public.
Children Services Fund	To account for restricted 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.
Emergency Management And Homeland Security Fund	To account for restricted fees, grant monies, and donations used for maintaining an emergency services department.
Marriage License Fund	To account for restricted monies collected by the courts to computerize the court system.
Bateson Beach Fund	To account for restricted special assessments and clerk of court fees; used for bridge maintenance.

(continued)

Nonmajor Special Revenue Funds (continued)

Environmental Affairs Grant Fund	To account for restricted 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 2017; therefore, there is no budgetary schedule presented.
Bridges, Culverts, and County Road Levy Fund	To account for a half-mill levy restricted for the maintenance and construction of county bridges, culverts, and roads.
Litter Enforcement Fund	To account for a restricted State grant to enforce litter laws and to educate citizens.
Reese-Peters Home Fund	To account for a 1.5 percent lodging excise tax restricted and used to operate a County-owned home that is used as a cultural arts facility.
Sheriff Services Fund	To account for restricted sheriff services fees, licenses and permits, fines, and grant monies used for the purpose of enforcing road weight limits, commissary activities for prisoners, issuing concealed handgun licenses, enforcing seat belt laws, drug resistance education classes, inmate reimbursements, and purchasing of sheriff services equipment and training.
Juvenile Court Services Fund	To account for restricted Juvenile Court fees and grant monies used for the purpose of operating a drug court, paying for salaries and benefits of a Juvenile Court Counselor, and other various operations of the Juvenile Court.
Community Development Block Grant Fund	To account for restricted revenue from the federal government; used to fund a revolving loan program, improvement of targeted areas within the County, housing assistance, and home improvement assistance for low income households.
Workforce Investment Act Fund	To account for restricted revenue and expenditure activity of the Workforce Investment Act (WIA) established by Senate Bill 189.
Older Adult Services Levy Fund	To account for restricted 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.
Economic Development Assistance Grant Fund	To account for the activity of a restricted revolving loan program in which this fund receives monthly loan payments with interest from local business in the revolving loan program. The original revenue source was from federal grants.

(continued)

Nonmajor Special Revenue Funds (continued)

Other Legislative and Executive Programs Fund	Smaller Special Revenue Funds operated by the County restricted for legislative and executive purposes and subsidized in part by State and federal grants and by interest earnings. Because budgetary information is adopted separately for each of these funds, a separate budgetary schedule is shown; however, they are considered one fund for GAAP reporting. This fund includes the Treasurer's Prepayment Fund, Voter/Education Pollworker Training, and the Special Elections Fund for GAAP reporting. The Voter/Education Pollworker Training Fund and the Special Elections Fund had no cash activity or budget during 2017; therefore, there is no budgetary schedule presented.
Other Judicial Programs Fund	Smaller Special Revenue Funds operated by the County restricted for judicial purposes and subsidized in part by charges for services, fines and forfeitures, State grants, as well as other miscellaneous sources. Because budgetary information is adopted separately for each of these funds, a separate budgetary schedule is shown; however, they are considered one fund for GAAP reporting. This fund includes the Computerized Legal Research Fund, Indigent Guardianship Fund, Computer Fund, Parent Education Fund, Courts Special Projects Fund, Law Library Resources Fund, and the Common Pleas Recovery Grant Fund for GAAP reporting.
Other Public Safety Programs Fund	Smaller Special Revenue Funds operated by the County restricted for public safety purposes and subsidized in part by charges for services, State and federal grants, as well as other miscellaneous sources. Because budgetary information is adopted separately for each of these funds, a separate budgetary schedule is shown; however, they are considered one fund for GAAP reporting. This fund includes the Youth Services Fund, County Probation Services Community Based Corrections Fund, Victims of Crime Fund, Federal Emergency Management Agency Fund, Wireless 9-1-1 Fund, Adult Community Based Corrections Fund, Major Crimes Unit Grant Fund, and Justice for Families Fund for GAAP reporting. Federal Emergency Management Agency Fund had a cash balance but had no cash activity or budget during 2017; therefore, there is no budgetary schedule presented.
Home	To account for urban redevelopment and housing program purposes which is subsidized by restricted State and federal grants and interest earnings.

Fairfield County, Ohio

COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS

December 31, 2017

	Dog Adoption Center and Shelter Fund	Child Support Enforcement Agency Fund	Real Estate Assessment Fund	Motor Vehicle Fund	Ditch Maintenance Fund
ASSETS					
Equity in Pooled Cash and					
Cash Equivalents.....	\$ 345,201	\$ 2,381,411	\$ 5,796,185	\$ 3,036,748	\$ 1,925,106
Restricted Assets: Equity in Pooled					
Cash and cash equivalents	-	-	3,281	13,696	-
Receivables:					
Property Taxes	-	-	-	-	-
Lodging Taxes	-	-	-	-	-
Permissive Motor					
Vehicle License Tax	-	-	-	131,145	-
Accounts	36	-	-	24,702	-
Interfund	-	444	-	-	-
Special Assessments	-	-	-	-	73,410
Accrued Interest	-	-	-	-	-
Loans	-	-	-	-	-
Intergovernmental	150	293,843	-	2,724,413	-
Materials and Supplies Inventory.....	-	-	-	291,911	-
Prepaid Items.....	5,103	7,344	6,623	10,953	-
Total Assets.....	<u>\$ 350,490</u>	<u>\$ 2,683,042</u>	<u>\$ 5,806,089</u>	<u>\$ 6,233,568</u>	<u>\$ 1,998,516</u>
LIABILITIES					
Accounts Payable.....	\$ 19,733	\$ 6,011	\$ 15,118	\$ 190,055	\$ -
Contracts Payable.....	-	-	18,591	33,042	-
Accrued Wages and					
Benefits Payable.....	10,826	58,007	44,823	152,761	-
Matured Compensated					
Absences Payable.....	-	6,232	-	-	-
Retainage Payable.....	-	-	3,281	13,696	-
Interfund Payable.....	-	31,036	-	19,700	75,000
External Party Payable.....	-	-	-	-	-
Intergovernmental Payable.....	4,291	19,628	15,551	95,287	-
Total Liabilities.....	<u>34,850</u>	<u>120,914</u>	<u>97,364</u>	<u>504,541</u>	<u>75,000</u>
DEFERRED INFLOWS OF RESOURCES					
Property Taxes not levied to Finance					
Current Year Operations.....	-	-	-	-	-
Unavailable Revenue.....	-	112	-	1,867,732	73,410
Total Deferred Inflows of Resources.....	<u>-</u>	<u>112</u>	<u>-</u>	<u>1,867,732</u>	<u>73,410</u>
FUND BALANCES:					
Nonspendable	5,103	7,344	6,623	302,864	-
Restricted	310,537	2,554,672	5,702,102	3,558,431	1,850,106
Unassigned (Deficit).....	-	-	-	-	-
Total Fund Balances (Deficit)	<u>315,640</u>	<u>2,562,016</u>	<u>5,708,725</u>	<u>3,861,295</u>	<u>1,850,106</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances....	<u>\$ 350,490</u>	<u>\$ 2,683,042</u>	<u>\$ 5,806,089</u>	<u>\$ 6,233,568</u>	<u>\$ 1,998,516</u>

<u>Delinquent Real Estate Collection Fund</u>	<u>Alcohol, Drug Addiction, and Mental Health Board Fund</u>	<u>Children Services Fund</u>	<u>Emergency Management and Homeland Security Fund</u>	<u>Marriage License Fund</u>	<u>Bateson Beach Fund</u>	<u>Environmental Affairs Grant Fund</u>
\$ 676,345	\$ 4,043,608	\$ 1,738,127	\$ 168,627	\$ 2,089	\$ 7,789	\$ 16,703
-	-	-	-	-	-	-
-	2,352,071	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	4,645	17,529	-	866	-	-
-	-	5,412	-	-	-	-
-	-	-	-	-	10,389	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	880,294	1,687,116	-	-	-	-
-	-	-	-	-	-	-
-	127,403	12,560	4,282	-	-	-
<u>\$ 676,345</u>	<u>\$ 7,408,021</u>	<u>\$ 3,460,744</u>	<u>\$ 172,909</u>	<u>\$ 2,955</u>	<u>\$ 18,178</u>	<u>\$ 16,703</u>
\$ 4,416	\$ 153,505	\$ 395,382	\$ 776	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
14,808	35,881	-	7,352	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	248,398	98,908	-	-	-
-	10,712	-	-	-	-	-
5,284	13,201	1,724	2,424	-	-	-
<u>24,508</u>	<u>213,299</u>	<u>645,504</u>	<u>109,460</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	2,270,654	-	-	-	-	-
-	726,317	1,129,369	-	378	10,389	-
-	2,996,971	1,129,369	-	378	10,389	-
-	127,403	12,560	4,282	-	-	-
651,837	4,070,348	1,673,311	59,167	2,577	7,789	16,703
-	-	-	-	-	-	-
<u>651,837</u>	<u>4,197,751</u>	<u>1,685,871</u>	<u>63,449</u>	<u>2,577</u>	<u>7,789</u>	<u>16,703</u>
<u>\$ 676,345</u>	<u>\$ 7,408,021</u>	<u>\$ 3,460,744</u>	<u>\$ 172,909</u>	<u>\$ 2,955</u>	<u>\$ 18,178</u>	<u>\$ 16,703</u>

(continued)

Fairfield County, Ohio

COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS

December 31, 2017

	Bridges, Culverts, and County Road Levy Fund	Litter Enforcement Fund	Reese- Peters Home Fund	Sheriff Services Fund	Juvenile Court Services Fund
ASSETS					
Equity in Pooled Cash and					
Cash Equivalents.....	\$ 920,949	\$ 5,620	\$ 6,292	\$ 672,942	\$ 785,434
Restricted Assets: Equity in Pooled					
Cash and cash equivalents	11,741	-	-	-	-
Receivables:					
Property Taxes	1,453,770	-	-	-	-
Lodging Taxes	-	-	47,090	-	-
Permissive Motor					
Vehicle License Tax	-	-	-	-	-
Accounts	-	-	-	35,012	-
Interfund	-	-	-	-	-
Special Assessments	-	-	-	-	-
Accrued Interest	-	-	-	-	-
Loans	-	-	-	-	-
Intergovernmental	83,841	-	-	16,968	280,570
Materials and Supplies Inventory.....	-	-	-	-	-
Prepaid Items.....	-	-	-	664	5,173
Total Assets.....	<u>\$ 2,470,301</u>	<u>\$ 5,620</u>	<u>\$ 53,382</u>	<u>\$ 725,586</u>	<u>\$ 1,071,177</u>
LIABILITIES					
Accounts Payable.....	\$ -	\$ 395	\$ 53,382	\$ 61,127	\$ 20,525
Contracts Payable.....	-	-	-	-	-
Accrued Wages and					
Benefits Payable.....	-	3,362	-	6,330	15,821
Matured Compensated					
Absences Payable.....	-	-	-	-	-
Retainage Payable.....	11,741	-	-	-	-
Interfund Payable.....	-	-	-	200,000	5,412
External Party Payable.....	-	-	-	-	-
Intergovernmental Payable.....	-	45,007	-	6,733	8,002
Total Liabilities.....	<u>11,741</u>	<u>48,764</u>	<u>53,382</u>	<u>274,190</u>	<u>49,760</u>
DEFERRED INFLOWS OF RESOURCES					
Property Taxes not levied to Finance					
Current Year Operations.....	1,403,653	-	-	-	-
Unavailable Revenue.....	133,958	-	-	-	280,570
Total Deferred Inflows of Resources.....	<u>1,537,611</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>280,570</u>
FUND BALANCES:					
Nonspendable	-	-	-	664	5,173
Restricted	920,949	-	-	450,732	735,674
Unassigned (Deficit).....	-	(43,144)	-	-	-
Total Fund Balances (Deficit).....	<u>920,949</u>	<u>(43,144)</u>	<u>-</u>	<u>451,396</u>	<u>740,847</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances....	<u>\$ 2,470,301</u>	<u>\$ 5,620</u>	<u>\$ 53,382</u>	<u>\$ 725,586</u>	<u>\$ 1,071,177</u>

(Continued)

<u>Community Development Block Grant Fund</u>	<u>Workforce Investment Act Fund</u>	<u>Older Adult Services Levy Fund</u>	<u>Economic Development Assistance Grant Fund</u>	<u>Other Legislative and Executive Programs</u>	<u>Other Judicial Programs</u>	<u>Other Public Safety Programs</u>
\$ 190,160	\$ 151,194	\$ 2,478,690	\$ 52,985	\$ 97,533	\$ 1,180,894	\$ 999,920
-	-	-	195,097	-	-	-
-	-	1,648,835	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	35,328	23,660
27	-	-	235	459	-	-
-	-	-	-	-	-	-
420	-	-	2,425	-	-	-
95,179	-	-	555,312	-	-	-
985,126	38,579	96,562	-	-	7,166	533,888
-	-	-	-	-	-	-
-	-	-	-	-	925	1,200
<u>\$ 1,270,912</u>	<u>\$ 189,773</u>	<u>\$ 4,224,087</u>	<u>\$ 806,054</u>	<u>\$ 97,992</u>	<u>\$ 1,224,313</u>	<u>\$ 1,558,668</u>
\$ 11,605	\$ 26,017	\$ 3,306	\$ -	\$ -	\$ 39,563	\$ 9,084
-	-	-	-	-	-	-
-	-	-	-	-	874	56,113
-	-	-	-	-	-	-
-	-	-	-	-	-	-
150,000	52,275	-	-	-	-	135,000
-	-	-	-	-	-	2,500
-	3,300	-	42	-	346	38,521
<u>161,605</u>	<u>81,592</u>	<u>3,306</u>	<u>42</u>	<u>-</u>	<u>40,783</u>	<u>241,218</u>
-	-	1,591,499	-	-	-	-
<u>968,714</u>	<u>-</u>	<u>153,898</u>	<u>267</u>	<u>-</u>	<u>9,113</u>	<u>310,069</u>
<u>968,714</u>	<u>-</u>	<u>1,745,397</u>	<u>267</u>	<u>-</u>	<u>9,113</u>	<u>310,069</u>
-	-	-	195,097	-	925	1,200
140,593	108,181	2,475,384	610,648	97,992	1,173,492	1,006,181
-	-	-	-	-	-	-
<u>140,593</u>	<u>108,181</u>	<u>2,475,384</u>	<u>805,745</u>	<u>97,992</u>	<u>1,174,417</u>	<u>1,007,381</u>
<u>\$ 1,270,912</u>	<u>\$ 189,773</u>	<u>\$ 4,224,087</u>	<u>\$ 806,054</u>	<u>\$ 97,992</u>	<u>\$ 1,224,313</u>	<u>\$ 1,558,668</u>

(continued)

Fairfield County, Ohio

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS**

(Continued)

December 31, 2017

	<u>Home</u>	<u>Totals</u>
ASSETS		
Equity in Pooled Cash and		
Cash Equivalents.....	\$ 59,904	\$ 27,740,456
Restricted Assets: Equity in Pooled		
Cash and cash equivalents	-	223,815
Receivables:		
Property Taxes	-	5,454,676
Lodging Taxes	-	47,090
Permissive Motor		
Vehicle License Tax	-	131,145
Accounts	-	141,778
Interfund	6	6,583
Special Assessments	-	83,799
Accrued Interest	-	2,845
Loans	-	650,491
Intergovernmental	72,951	7,701,467
Materials and Supplies Inventory.....	-	291,911
Prepaid Items.....	-	182,230
Total Assets.....	<u>\$ 132,861</u>	<u>\$ 42,658,286</u>
LIABILITIES		
Accounts Payable.....	\$ 15,244	\$ 1,025,244
Contracts Payable.....	-	51,633
Accrued Wages and		
Benefits Payable.....	-	406,958
Matured Compensated		
Absences Payable.....	-	6,232
Retainage Payable.....	-	28,718
Interfund Payable.....	62,000	1,077,729
External Party Payable.....	-	13,212
Intergovernmental Payable.....	-	259,341
Total Liabilities.....	<u>77,244</u>	<u>2,869,067</u>
DEFERRED INFLOWS OF RESOURCES		
Property Taxes not levied to Finance		
Current Year Operations.....	-	5,265,806
Unavailable Revenue.....	45,542	5,709,838
Total Deferred Inflows of Resources.....	<u>45,542</u>	<u>10,975,644</u>
FUND BALANCES:		
Nonspendable	-	669,238
Restricted	10,075	28,187,481
Unassigned (Deficit).....	-	(43,144)
Total Fund Balances (Deficit)	<u>10,075</u>	<u>28,813,575</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances....	<u>\$ 132,861</u>	<u>\$ 42,658,286</u>

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Fairfield County, Ohio

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

For the Year Ended December 31, 2017

	Dog Adoption Center and Shelter Fund	Child Support Enforcement Agency Fund	Real Estate Assessment Fund	Motor Vehicle Fund
REVENUES				
Property Taxes.....	\$ -	\$ -	\$ -	\$ -
Lodging Taxes.....	-	-	-	-
Charges for Services.....	47,134	525,381	1,989,931	254,357
Licenses and Permits.....	398,298	-	-	-
Permissive Motor Vehicle License Tax.....	-	-	-	1,715,925
Fines and Forfeitures.....	24,224	-	-	42,095
Intergovernmental.....	2,000	2,075,082	-	5,655,193
Special Assessments.....	-	-	-	-
Interest.....	-	-	-	-
Rent.....	-	-	-	-
Donations.....	9,921	-	-	-
Other.....	1,833	8,243	4,381	71,970
Total Revenues.....	<u>483,410</u>	<u>2,608,706</u>	<u>1,994,312</u>	<u>7,739,540</u>
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	-	-	1,786,887	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	8,040,883
Health	613,881	-	-	-
Human Services	-	2,167,810	-	-
Urban Redevelopment and Housing	-	-	-	-
Intergovernmental.....	-	-	-	-
Debt Service:				
Principal Retirement	-	-	-	27,266
Interest and Fiscal Charges	-	-	-	899
Total Expenditures.....	<u>613,881</u>	<u>2,167,810</u>	<u>1,786,887</u>	<u>8,069,048</u>
Excess of Revenues Over (Under) Expenditures	<u>(130,471)</u>	<u>440,896</u>	<u>207,425</u>	<u>(329,508)</u>
OTHER FINANCING SOURCES (USE)				
Sale of Capital Assets.....	-	-	-	48,053
Transfers In.....	-	183,557	-	80,000
Transfers Out.....	-	-	-	(266,078)
Total Other Financing Sources (Use).....	<u>-</u>	<u>183,557</u>	<u>-</u>	<u>(138,025)</u>
Net Changes in Fund Balances.....	(130,471)	624,453	207,425	(467,533)
Fund Balances Beginning of Year.....	446,111	1,937,563	5,501,300	4,328,828
Fund Balances End of Year.....	<u>\$ 315,640</u>	<u>\$ 2,562,016</u>	<u>\$ 5,708,725</u>	<u>\$ 3,861,295</u>

<u>Ditch Maintenance Fund</u>	<u>Delinquent Real Estate Collection Fund</u>	<u>Alcohol, Drug Addiction, and Mental Health Board Fund</u>	<u>Children Services Fund</u>	<u>Emergency Management and Homeland Security Fund</u>	<u>Marriage License Fund</u>	<u>Bateson Beach Fund</u>
\$ -	\$ -	\$ 2,180,962	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
500	516,885	192,165	141,882	18,567	-	-
-	-	-	-	-	33,301	-
-	-	-	-	-	-	-
-	-	1,647,585	3,197,887	96,509	-	-
47,270	-	-	-	-	-	24
-	-	-	-	-	-	-
-	-	33,010	-	-	-	-
-	-	5,985	77,418	2,020	-	-
-	1,443	69,223	112,663	1,357	-	-
<u>47,770</u>	<u>518,328</u>	<u>4,128,930</u>	<u>3,529,850</u>	<u>118,453</u>	<u>33,301</u>	<u>24</u>
-	492,388	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	235,202	-	-
51,454	-	-	-	-	-	-
-	-	3,685,076	-	-	33,014	-
-	-	-	5,128,547	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	2,016	-	-
-	-	-	-	124	-	-
<u>51,454</u>	<u>492,388</u>	<u>3,685,076</u>	<u>5,128,547</u>	<u>237,342</u>	<u>33,014</u>	<u>-</u>
<u>(3,684)</u>	<u>25,940</u>	<u>443,854</u>	<u>(1,598,697)</u>	<u>(118,889)</u>	<u>287</u>	<u>24</u>
-	-	-	-	-	-	-
60,078	-	-	1,599,552	10,905	-	-
-	-	-	-	-	-	-
<u>60,078</u>	<u>-</u>	<u>-</u>	<u>1,599,552</u>	<u>10,905</u>	<u>-</u>	<u>-</u>
56,394	25,940	443,854	855	(107,984)	287	24
<u>1,793,712</u>	<u>625,897</u>	<u>3,753,897</u>	<u>1,685,016</u>	<u>171,433</u>	<u>2,290</u>	<u>7,765</u>
<u>\$ 1,850,106</u>	<u>\$ 651,837</u>	<u>\$ 4,197,751</u>	<u>\$ 1,685,871</u>	<u>\$ 63,449</u>	<u>\$ 2,577</u>	<u>\$ 7,789</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, 2017

	Environmental Affairs Grant Fund	Bridges, Culverts, and County Road Levy Fund	Litter Enforcement Fund	Reese- Peters Home Fund
REVENUES				
Property Taxes.....	\$ -	\$ 1,348,966	\$ -	\$ -
Lodging Taxes.....	-	-	-	230,028
Charges for Services.....	-	-	-	-
Licenses and Permits.....	-	-	-	-
Permissive Motor Vehicle License Tax.....	-	-	-	-
Fines and Forfeitures.....	-	-	-	-
Intergovernmental.....	-	167,100	552,425	-
Special Assessments.....	-	-	-	-
Interest.....	-	-	2	-
Rent.....	-	-	-	-
Donations.....	-	-	-	-
Other.....	-	-	425	-
Total Revenues.....	<u>-</u>	<u>1,516,066</u>	<u>552,852</u>	<u>230,028</u>
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	1,506,601	-	230,028
Health	-	-	566,151	-
Human Services	-	-	-	-
Urban Redevelopment and Housing	-	-	-	-
Intergovernmental.....	-	-	-	-
Debt Service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures.....	<u>-</u>	<u>1,506,601</u>	<u>566,151</u>	<u>230,028</u>
Excess of Revenues Over				
(Under) Expenditures	-	9,465	(13,299)	-
OTHER FINANCING SOURCES (USE)				
Sale of Capital Assets.....	-	-	-	-
Transfers In.....	-	-	-	-
Transfers Out.....	-	(255,595)	-	-
Total Other Financing Sources (Use).....	<u>-</u>	<u>(255,595)</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balances.....	-	(246,130)	(13,299)	-
Fund Balances Beginning of Year.....	16,703	1,167,079	(29,845)	-
Fund Balances End of Year.....	<u>\$ 16,703</u>	<u>\$ 920,949</u>	<u>\$ (43,144)</u>	<u>\$ -</u>

(Continued)

Sheriff Services Fund	Juvenile Court Services Fund	Community Development Block Grant Grant Fund	Workforce Investment Act Fund	Older Adult Services Levy Fund	Economic Development Assistance Grant Fund	Other Legislative and Executive Programs
\$ -	\$ -	\$ -	\$ -	\$ 1,529,618	\$ -	\$ -
-	-	-	-	-	-	-
499,831	9,820	-	-	-	530	-
118,314	-	-	-	-	-	-
-	-	-	-	-	-	-
115,642	-	-	-	-	-	-
160,568	495,693	135,426	670,201	192,438	-	-
-	-	-	-	-	-	-
-	-	4,348	-	-	22,163	4,550
-	-	-	-	-	-	-
700	-	-	-	-	-	-
5,964	4,920	5	-	49,500	249	-
<u>901,019</u>	<u>510,433</u>	<u>139,779</u>	<u>670,201</u>	<u>1,771,556</u>	<u>22,942</u>	<u>4,550</u>
-	-	-	-	-	-	-
-	1,221,531	-	-	-	-	-
807,386	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	621,390	1,699,090	-	-
-	-	172,861	-	-	2,639	-
-	-	123,839	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>807,386</u>	<u>1,221,531</u>	<u>296,700</u>	<u>621,390</u>	<u>1,699,090</u>	<u>2,639</u>	<u>-</u>
<u>93,633</u>	<u>(711,098)</u>	<u>(156,921)</u>	<u>48,811</u>	<u>72,466</u>	<u>20,303</u>	<u>4,550</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>93,633</u>	<u>(711,098)</u>	<u>(156,921)</u>	<u>48,811</u>	<u>72,466</u>	<u>20,303</u>	<u>4,550</u>
<u>357,763</u>	<u>1,451,945</u>	<u>297,514</u>	<u>59,370</u>	<u>2,402,918</u>	<u>785,442</u>	<u>93,442</u>
<u>\$ 451,396</u>	<u>\$ 740,847</u>	<u>\$ 140,593</u>	<u>\$ 108,181</u>	<u>\$ 2,475,384</u>	<u>\$ 805,745</u>	<u>\$ 97,992</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, 2017

	Other Judicial Programs	Other Public Safety Programs	Home	Totals
REVENUES				
Property Taxes.....	\$ -	\$ -	\$ -	\$ 5,059,546
Lodging Taxes.....	-	-	-	230,028
Charges for Services.....	295,007	79,602	-	4,571,592
Licenses and Permits.....	-	-	-	549,913
Permissive Motor Vehicle License Tax.....	-	-	-	1,715,925
Fines and Forfeitures.....	126,454	-	-	308,415
Intergovernmental.....	93,217	1,619,067	153,047	16,913,438
Special Assessments.....	-	-	-	47,294
Interest.....	-	-	13,057	44,120
Rent.....	-	-	-	33,010
Donations.....	-	-	-	96,044
Other.....	106	7,805	-	340,087
Total Revenues.....	<u>514,784</u>	<u>1,706,474</u>	<u>166,104</u>	<u>29,909,412</u>
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	-	-	-	2,279,275
Judicial	356,471	-	-	1,578,002
Public Safety	-	1,430,830	-	2,473,418
Public Works	-	-	-	9,828,966
Health	-	-	-	4,898,122
Human Services	-	-	-	9,616,837
Urban Redevelopment and Housing	-	-	157,840	333,340
Intergovernmental.....	-	211,978	-	335,817
Debt Service:				
Principal Retirement	-	-	-	29,282
Interest and Fiscal Charges	-	-	-	1,023
Total Expenditures.....	<u>356,471</u>	<u>1,642,808</u>	<u>157,840</u>	<u>31,374,082</u>
Excess of Revenues Over (Under) Expenditures	<u>158,313</u>	<u>63,666</u>	<u>8,264</u>	<u>(1,464,670)</u>
OTHER FINANCING SOURCES (USE)				
Sale of Capital Assets.....	-	-	-	48,053
Transfers In.....	-	31,777	-	1,965,869
Transfers Out.....	-	(10,880)	-	(532,553)
Total Other Financing Sources (Use).....	<u>-</u>	<u>20,897</u>	<u>-</u>	<u>1,481,369</u>
Net Changes in Fund Balances.....	158,313	84,563	8,264	16,699
Fund Balances Beginning of Year.....	1,016,104	922,818	1,811	28,796,876
Fund Balances End of Year.....	<u>\$ 1,174,417</u>	<u>\$ 1,007,381</u>	<u>\$ 10,075</u>	<u>\$ 28,813,575</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2017

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 40,000	\$ 47,144	\$ 7,144
Licenses and Permits.....	408,000	388,953	(19,047)
Fines and Forfeitures.....	27,500	24,107	(3,393)
Intergovernmental.....	2,500	2,000	(500)
Donations.....	4,000	10,176	6,176
Other.....	-	1,797	1,797
Total Revenues.....	<u>482,000</u>	<u>474,177</u>	<u>(7,823)</u>
EXPENDITURES			
Current:			
Health:			
Dog Adoption Center and Shelter:			
Personal Services	192,000	188,989	3,011
Fringe Benefits	107,960	103,199	4,761
Contractual Services	301,065	249,546	51,519
Materials and Supplies	39,042	35,251	3,791
Capital Outlay	<u>50,500</u>	<u>48,092</u>	<u>2,408</u>
Total Expenditures.....	<u>690,567</u>	<u>625,077</u>	<u>65,490</u>
Net Change in Fund Balance.....	(208,567)	(150,900)	57,667
Fund Balance Beginning of Year	437,251	437,251	-
Prior Year Encumbrances Appropriated.....	<u>20,743</u>	<u>20,743</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 249,427</u>	<u>\$ 307,094</u>	<u>\$ 57,667</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, 2017

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 640,000	\$ 527,895	\$ (112,105)
Intergovernmental.....	1,809,637	1,964,095	154,458
Other.....	4,000	8,243	4,243
Total Revenues.....	<u>2,453,637</u>	<u>2,500,233</u>	<u>46,596</u>
EXPENDITURES			
Current:			
Human Services:			
Child Support Enforcement Agency:			
Personal Services	1,100,859	1,058,519	42,340
Fringe Benefits	702,810	600,495	102,315
Contractual Services	842,006	504,417	337,589
Materials and Supplies	4,044	1,996	2,048
Capital Outlay	1,776	999	777
Total Expenditures.....	<u>2,651,495</u>	<u>2,166,426</u>	<u>485,069</u>
Excess of Revenues Over (Under) Expenditures.....	(197,858)	333,807	531,665
OTHER FINANCING SOURCE			
Transfers In.....	183,557	183,557	-
Net Change in Fund Balance.....	(14,301)	517,364	531,665
Fund Balance Beginning of Year	1,782,341	1,782,341	-
Prior Year Encumbrances Appropriated.....	45,496	45,496	-
Fund Balance End of Year	<u>\$ 1,813,536</u>	<u>\$ 2,345,201</u>	<u>\$ 531,665</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, 2017

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 1,838,100	\$ 1,989,931	\$ 151,831
Other.....	-	4,381	4,381
Total Revenues.....	<u>1,838,100</u>	<u>1,994,312</u>	<u>156,212</u>
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Real Estate Assessment:			
Personal Services	740,000	733,336	6,664
Fringe Benefits	427,125	383,584	43,541
Contractual Services	2,404,291	1,829,432	574,859
Materials and Supplies	50,119	15,247	34,872
Capital Outlay	<u>58,913</u>	<u>42,890</u>	<u>16,023</u>
Total Expenditures.....	<u>3,680,448</u>	<u>3,004,489</u>	<u>675,959</u>
Net Change in Fund Balance.....	(1,842,348)	(1,010,177)	832,171
Fund Balance Beginning of Year	5,078,492	5,078,492	-
Prior Year Encumbrances Appropriated.....	<u>456,007</u>	<u>456,007</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 3,692,151</u>	<u>\$ 4,524,322</u>	<u>\$ 832,171</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2017

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 323,210	\$ 271,875	\$ (51,335)
Permissive Motor Vehicle License Tax.....	1,652,465	1,716,836	64,371
Fines and Forfeitures.....	50,000	42,730	(7,270)
Intergovernmental.....	5,455,000	5,638,578	183,578
Other.....	37,000	70,635	33,635
Total Revenues.....	<u>7,517,675</u>	<u>7,740,654</u>	<u>222,979</u>
EXPENDITURES			
Current:			
Public Works:			
Motor Vehicle:			
Personal Services	2,930,032	2,824,912	105,120
Fringe Benefits	1,523,797	1,452,970	70,827
Contractual Services	1,780,957	1,573,848	207,109
Materials and Supplies	1,818,565	1,570,664	247,901
Capital Outlay	1,485,033	1,291,703	193,330
Other	29,000	17,216	11,784
Total Expenditures.....	<u>9,567,384</u>	<u>8,731,313</u>	<u>836,071</u>
Excess of Revenues Under Expenditures.....	<u>(2,049,709)</u>	<u>(990,659)</u>	<u>1,059,050</u>
OTHER FINANCING SOURCES (USE)			
Sale of Capital Assets.....	3,000	18,315	15,315
Transfers In.....	80,000	80,000	-
Transfers Out.....	(266,078)	(266,078)	-
Total Other Financing Sources (Use).....	<u>(183,078)</u>	<u>(167,763)</u>	<u>15,315</u>
Net Change in Fund Balance.....	(2,232,787)	(1,158,422)	1,074,365
Fund Balance Beginning of Year.....	2,773,582	2,773,582	-
Prior Year Encumbrances Appropriated.....	505,728	505,728	-
Fund Balance End of Year.....	<u>\$ 1,046,523</u>	<u>\$ 2,120,888</u>	<u>\$ 1,074,365</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, 2017

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for Services.....	\$ -	\$ 500	\$ 500
Special Assessments.....	-	47,270	47,270
Total Revenues.....	-	47,770	47,770
EXPENDITURES			
Current:			
Public Works:			
Ditch Maintenance:			
Contractual Services	51,454	51,454	-
Excess of Revenues Under Expenditures.....	(51,454)	(3,684)	47,770
OTHER FINANCING SOURCE			
Transfers In.....	-	60,078	60,078
Net Change in Fund Balance.....	(51,454)	56,394	107,848
Fund Balance Beginning of Year	1,868,712	1,868,712	-
Fund Balance End of Year	<u>\$ 1,817,258</u>	<u>\$ 1,925,106</u>	<u>\$ 107,848</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, 2017

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 645,000	\$ 518,106	\$ (126,894)
Other.....	-	1,443	1,443
Total Revenues.....	<u>645,000</u>	<u>519,549</u>	<u>(125,451)</u>
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Delinquent Real Estate Collection:			
Personal Services	269,459	244,886	24,573
Fringe Benefits	149,441	117,621	31,820
Contractual Services	429,563	136,713	292,850
Materials and Supplies	5,500	2,096	3,404
Capital Outlay	3,000	2,485	515
Other	9,000	9,000	-
Total Expenditures.....	<u>865,963</u>	<u>512,801</u>	<u>353,162</u>
Net Change in Fund Balance.....	(220,963)	6,748	227,711
Fund Balance Beginning of Year	627,246	627,246	-
Prior Year Encumbrances Appropriated.....	16,290	16,290	-
Fund Balance End of Year	<u>\$ 422,573</u>	<u>\$ 650,284</u>	<u>\$ 227,711</u>

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, 2017

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Property Taxes.....	\$ 2,073,700	\$ 2,177,441	\$ 103,741
Charges for Services.....	431,080	212,266	(218,814)
Intergovernmental.....	1,115,487	1,728,608	613,121
Rent.....	-	32,110	32,110
Donations.....	-	5,985	5,985
Other.....	-	65,785	65,785
Total Revenues.....	<u>3,620,267</u>	<u>4,222,195</u>	<u>601,928</u>
EXPENDITURES			
Current:			
Health:			
Alcohol, Drug Addiction, and			
Mental Health Board:			
Personal Services	614,790	607,450	7,340
Fringe Benefits	278,554	216,573	61,981
Contractual Services	4,112,319	3,226,853	885,466
Materials and Supplies	109,790	11,943	97,847
Capital Outlay	3,250	-	3,250
Total Expenditures.....	<u>5,118,703</u>	<u>4,062,819</u>	<u>1,055,884</u>
Net Change in Fund Balance.....	(1,498,436)	159,376	1,657,812
Fund Balance Beginning of Year.....	2,963,715	2,963,715	-
Prior Year Encumbrances Appropriated.....	590,189	590,189	-
Fund Balance End of Year.....	<u>\$ 2,055,468</u>	<u>\$ 3,713,280</u>	<u>\$ 1,657,812</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, 2017

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services	\$ 120,000	\$ 142,684	\$ 22,684
Intergovernmental	3,205,800	3,084,702	(121,098)
Donations	71,000	77,615	6,615
Other	280,000	113,859	(166,141)
Total Revenues	<u>3,676,800</u>	<u>3,418,860</u>	<u>(257,940)</u>
EXPENDITURES			
Current:			
Human Services:			
Children Services:			
Contractual Services	6,381,178	5,067,988	1,313,190
Materials and Supplies	8,500	2,266	6,234
Capital Outlay	15,000	8,284	6,716
Total Expenditures	<u>6,404,678</u>	<u>5,078,538</u>	<u>1,326,140</u>
Excess of Revenues Under Expenditures	<u>(2,727,878)</u>	<u>(1,659,678)</u>	<u>1,068,200</u>
OTHER FINANCING SOURCES			
Advances In	-	243,181	243,181
Transfers In	1,593,365	1,599,552	6,187
Total Other Financing Sources	<u>1,593,365</u>	<u>1,842,733</u>	<u>249,368</u>
Net Change in Fund Balance	(1,134,513)	183,055	1,317,568
Fund Balance Beginning of Year	1,511,391	1,511,391	-
Prior Year Encumbrances Appropriated	24,181	24,181	-
Fund Balance End of Year	<u>\$ 401,059</u>	<u>\$ 1,718,627</u>	<u>\$ 1,317,568</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, 2017

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 20,000	\$ 19,072	\$ (928)
Intergovernmental.....	205,274	118,680	(86,594)
Donations.....	300	2,020	1,720
Other.....	1,011	1,357	346
Total Revenues.....	<u>226,585</u>	<u>141,129</u>	<u>(85,456)</u>
EXPENDITURES			
Current:			
Public Safety:			
Emergency Management and Homeland Security:			
Personal Services	125,467	123,623	1,844
Fringe Benefits	20,934	20,473	461
Contractual Services	113,559	89,361	24,198
Materials and Supplies	3,497	1,457	2,040
Capital Outlay	121,686	120,786	900
Total Expenditures.....	<u>385,143</u>	<u>355,700</u>	<u>29,443</u>
Excess of Revenues Under Expenditures.....	<u>(158,558)</u>	<u>(214,571)</u>	<u>(56,013)</u>
OTHER FINANCING SOURCES (USE)			
Advances In	-	94,006	94,006
Advances Out	-	(106,500)	(106,500)
Transfers In.....	10,905	10,905	-
Total Other Financing Sources (Use).....	<u>10,905</u>	<u>(1,589)</u>	<u>(12,494)</u>
Net Change in Fund Balance.....	(147,653)	(216,160)	(68,507)
Fund Balance Beginning of Year	261,716	261,716	-
Prior Year Encumbrances Appropriated.....	3,071	3,071	-
Fund Balance End of Year	<u>\$ 117,134</u>	<u>\$ 48,627</u>	<u>\$ (68,507)</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, 2017

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Licenses and Permits.....	\$ 37,000	\$ 33,014	\$ (3,986)
EXPENDITURES			
Current:			
Health:			
Marriage License:			
Contractual Services	<u>37,000</u>	<u>33,014</u>	<u>3,986</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, 2017

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Special Assessments.....	\$ -	\$ 24	\$ 24
EXPENDITURES			
Total Expenditures.....	-	-	-
Net change in fund balance.....	-	24	24
Fund Balance Beginning of Year	<u>7,765</u>	<u>7,765</u>	-
Fund Balance End of Year	<u>\$ 7,765</u>	<u>\$ 7,789</u>	<u>\$ 24</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, 2017

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Property Taxes.....	\$ 1,301,325	\$ 1,346,752	\$ 45,427
Intergovernmental.....	168,000	167,100	(900)
Total Revenues.....	<u>1,469,325</u>	<u>1,513,852</u>	<u>44,527</u>
EXPENDITURES			
Current:			
Public Works:			
Bridges, Culverts, and County Road Levy:			
Contractual Services	27,300	25,555	1,745
Capital Outlay	<u>1,916,046</u>	<u>1,898,475</u>	<u>17,571</u>
Total Expenditures.....	<u>1,943,346</u>	<u>1,924,030</u>	<u>19,316</u>
Excess of Revenues Under Expenditures.....	(474,021)	(410,178)	63,843
OTHER FINANCING USE			
Transfers Out.....	<u>(255,595)</u>	<u>(255,595)</u>	-
Net Change in Fund Balance.....	(729,616)	(665,773)	63,843
Fund Balance Beginning of Year	1,114,142	1,114,142	-
Prior Year Encumbrances Appropriated.....	<u>383,513</u>	<u>383,513</u>	-
Fund Balance End of Year	<u>\$ 768,039</u>	<u>\$ 831,882</u>	<u>\$ 63,843</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, 2017

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental	\$ 593,513	\$ 552,425	\$ (41,088)
Interest	-	2	2
Other	1,500	1,925	425
Total Revenues	<u>595,013</u>	<u>554,352</u>	<u>(40,661)</u>
EXPENDITURES			
Current:			
Health:			
Litter Enforcement:			
Personal Services	55,244	55,114	130
Fringe Benefits	30,998	29,847	1,151
Contractual Services	473,549	431,461	42,088
Materials and Supplies	3,792	3,036	756
Other	9,279	9,279	-
Total Expenditures	<u>572,862</u>	<u>528,737</u>	<u>44,125</u>
Excess of Revenues Over Expenditures	22,151	25,615	3,464
OTHER FINANCING USE			
Advances Out	-	(28,517)	(28,517)
Net Change in Fund Balance	22,151	(2,902)	(25,053)
Fund Balance Beginning of Year	6,609	6,609	-
Prior Year Encumbrances Appropriated	1,308	1,308	-
Fund Balance End of Year	<u>\$ 30,068</u>	<u>\$ 5,015</u>	<u>\$ (25,053)</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, 2017

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Lodging Taxes.....	\$ 250,000	\$ 229,964	\$ (20,036)
EXPENDITURES			
Current:			
Public Works:			
Reese-Peters Home:			
Other	250,000	232,280	17,720
Net Change in Fund Balance.....	-	(2,316)	(2,316)
Fund Balance Beginning of Year	1,523	1,523	-
Prior year encumbrances appropriated.....	3,450	3,450	-
Fund Balance End of Year	<u>\$ 4,973</u>	<u>\$ 2,657</u>	<u>\$ (2,316)</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2017

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 386,247	\$ 456,341	\$ 70,094
Licenses and Permits.....	200,000	117,861	(82,139)
Fines and Forfeitures.....	81,000	108,654	27,654
Intergovernmental.....	261,748	197,691	(64,057)
Donations.....	200	700	500
Other.....	7,028	8,223	1,195
Total Revenues.....	<u>936,223</u>	<u>889,470</u>	<u>(46,753)</u>
EXPENDITURES			
Current:			
Public Safety:			
Sheriff Services:			
Personal Services	153,850	140,690	13,160
Fringe Benefits	86,763	80,631	6,132
Contractual Services	239,782	142,715	97,067
Materials and Supplies	428,285	421,948	6,337
Capital outlay	34,051	32,434	1,617
Total Expenditures.....	<u>942,731</u>	<u>818,418</u>	<u>124,313</u>
Excess of Revenues Over (Under) Expenditures.....	(6,508)	71,052	77,560
OTHER FINANCING USE			
Advances Out.....	-	(91,240)	(91,240)
Net Change in Fund Balance.....	(6,508)	(20,188)	(13,680)
Fund Balance Beginning of Year	624,836	624,836	-
Prior Year Encumbrances Appropriated.....	36,749	36,749	-
Fund Balance End of Year	<u>\$ 655,077</u>	<u>\$ 641,397</u>	<u>\$ (13,680)</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2017

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 54,100	\$ 9,873	\$ (44,227)
Intergovernmental.....	482,900	557,461	74,561
Other.....	-	4,920	4,920
Total Revenues.....	<u>537,000</u>	<u>572,254</u>	<u>35,254</u>
EXPENDITURES			
Current:			
General Government - Judicial:			
Juvenile Court Services:			
Personal Services	508,876	464,431	44,445
Fringe Benefits	242,129	209,607	32,522
Contractual Services	784,211	647,186	137,025
Materials and Supplies	<u>10,022</u>	<u>1,277</u>	<u>8,745</u>
Total Expenditures.....	<u>1,545,238</u>	<u>1,322,501</u>	<u>222,737</u>
Net Change in Fund Balance.....	(1,008,238)	(750,247)	257,991
Fund Balance Beginning of Year	1,355,252	1,355,252	-
Prior Year Encumbrances Appropriated.....	<u>86,839</u>	<u>86,839</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 433,853</u>	<u>\$ 691,844</u>	<u>\$ 257,991</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, 2017

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 800	\$ -	\$ (800)
Loans.....	7,500	6,249	(1,251)
Intergovernmental.....	1,172,345	363,939	(808,406)
Interest.....	3,600	4,097	497
Other.....	-	5	5
Total Revenues.....	<u>1,184,245</u>	<u>374,290</u>	<u>(809,955)</u>
EXPENDITURES			
Current:			
Urban Redevelopment and Housing:			
Community Development Block Grant:			
Personal Services	1,200	40	1,160
Fringe Benefits	775	54	721
Contractual Services	376,246	119,153	257,093
Materials and supplies	75	-	75
Capital Outlay	660,090	82,069	578,021
Other	<u>137,188</u>	<u>137,188</u>	<u>-</u>
Total Expenditures.....	<u>1,175,574</u>	<u>338,504</u>	<u>837,070</u>
Excess of Revenues Over Expenditures.....	<u>8,671</u>	<u>35,786</u>	<u>27,115</u>
OTHER FINANCING SOURCE (USE)			
Advances In.....	-	100,000	100,000
Advances Out.....	-	<u>(235,000)</u>	<u>(235,000)</u>
Total Other Financing Source (Use).....	<u>-</u>	<u>(135,000)</u>	<u>(135,000)</u>
Net Change in Fund Balance.....	8,671	(99,214)	(107,885)
Fund Balance Beginning of Year	<u>289,374</u>	<u>289,374</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 298,045</u>	<u>\$ 190,160</u>	<u>\$ (107,885)</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, 2017

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental.....	\$ 600,389	\$ 631,622	\$ 31,233
EXPENDITURES			
Current:			
Human Services:			
Workforce Investment Act:			
Contractual Services	<u>707,389</u>	<u>596,896</u>	<u>110,493</u>
Net Change in Fund Balance.....	(107,000)	34,726	141,726
Fund Balance Beginning of Year	<u>116,468</u>	<u>116,468</u>	<u>-</u>
Fund Balance End of Year	<u><u>\$ 9,468</u></u>	<u><u>\$ 151,194</u></u>	<u><u>\$ 141,726</u></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, 2017

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Property Taxes.....	\$ 1,510,000	\$ 1,527,186	\$ 17,186
Intergovernmental.....	190,000	192,438	2,438
Other.....	-	49,500	49,500
Total Revenues.....	1,700,000	1,769,124	69,124
EXPENDITURES			
Current:			
Human Services:			
Older Adult Services Levy:			
Contractual Services	1,841,662	1,679,363	162,299
Net Change in Fund Balance.....	(141,662)	89,761	231,423
Fund Balance Beginning of Year	2,197,103	2,197,103	-
Prior Year Encumbrances Appropriated.....	102,222	102,222	-
Fund Balance End of Year	<u>\$ 2,157,663</u>	<u>\$ 2,389,086</u>	<u>\$ 231,423</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, 2017

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for Services.....	\$ 1,050	\$ 530	\$ (520)
Loans.....	52,000	109,638	57,638
Interest.....	24,600	21,667	(2,933)
Other.....	-	249	249
Total Revenues.....	<u>77,650</u>	<u>132,084</u>	<u>54,434</u>
EXPENDITURES			
Current:			
Urban Redevelopment and Housing:			
Economic Development Assistance Grant:			
Personal Services	1,800	1,562	238
Fringe Benefits	1,245	794	451
Contractual Services	211,760	150,275	61,485
Materials and Supplies	100	50	50
Other	<u>240</u>	<u>240</u>	<u>-</u>
Total Expenditures.....	<u>215,145</u>	<u>152,921</u>	<u>62,224</u>
Net Change in Fund Balance.....	(137,495)	(20,837)	116,658
Fund Balance Beginning of Year	<u>268,919</u>	<u>268,919</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 131,424</u>	<u>\$ 248,082</u>	<u>\$ 116,658</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2017

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Interest.....	\$ -	\$ 4,870	\$ 4,870
EXPENDITURES			
Total Expenditures.....	-	-	-
Net Change in Fund Balance.....	-	4,870	4,870
Fund Balance Beginning of Year	14,013	14,013	-
Fund Balance End of Year	<u>\$ 14,013</u>	<u>\$ 18,883</u>	<u>\$ 4,870</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, 2017

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for Services.....	\$ 7,200	\$ 17,617	\$ 10,417
EXPENDITURES			
Current:			
General Government - Judicial:			
Computerized Legal Research:			
Contractual Services	8,000	290	7,710
Capital Outlay	15,200	10,180	5,020
Total Expenditures.....	<u>23,200</u>	<u>10,470</u>	<u>12,730</u>
Net Change in Fund Balance.....	(16,000)	7,147	23,147
Fund Balance Beginning of Year	<u>198,893</u>	<u>198,893</u>	<u>-</u>
Fund Balance End of Year	<u><u>\$ 182,893</u></u>	<u><u>\$ 206,040</u></u>	<u><u>\$ 23,147</u></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, 2017

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for Services.....	\$ 15,750	\$ 14,155	\$ (1,595)
Intergovernmental.....	-	250	250
Total Revenues.....	15,750	14,405	(1,345)
EXPENDITURES			
Current:			
General Government - Judicial:			
Indigent Guardianship:			
Contractual Services	15,000	-	15,000
Net Change in Fund Balance.....	750	14,405	13,655
Fund Balance Beginning of Year	132,952	132,952	-
Fund Balance End of Year	<u>\$ 133,702</u>	<u>\$ 147,357</u>	<u>\$ 13,655</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, 2017

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 49,500	\$ 113,457	\$ 63,957
Intergovernmental.....	41,834	41,834	-
Other.....	-	26	26
Total Revenues.....	<u>91,334</u>	<u>155,317</u>	<u>63,983</u>
EXPENDITURES			
Current:			
General Government - Judicial:			
Computer:			
Contractual Services	71,834	47,556	24,278
Capital Outlay	<u>94,279</u>	<u>68,139</u>	<u>26,140</u>
Total Expenditures.....	<u>166,113</u>	<u>115,695</u>	<u>50,418</u>
Net Change in Fund Balance.....	(74,779)	39,622	114,401
Fund Balance Beginning of Year	353,167	353,167	-
Prior Year Encumbrances Appropriated.....	<u>41,062</u>	<u>41,062</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 319,450</u>	<u>\$ 433,851</u>	<u>\$ 114,401</u>

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, 2017

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for Services.....	\$ 18,000	\$ 5,144	\$ (12,856)
EXPENDITURES			
Current:			
General Government - Judicial:			
Parent Education:			
Personal Services	4,154	3,174	980
Fringe Benefits	925	445	480
Contractual Services	10,421	4,292	6,129
Materials and Supplies	2,500	-	2,500
Total Expenditures.....	<u>18,000</u>	<u>7,911</u>	<u>10,089</u>
Net Change in Fund Balance.....	-	(2,767)	(2,767)
Fund Balance Beginning of Year	57,655	57,655	-
Prior Year Encumbrances Appropriated.....	<u>878</u>	<u>878</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 58,533</u>	<u>\$ 55,766</u>	<u>\$ (2,767)</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, 2017

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 115,215	\$ 129,419	\$ 14,204
Intergovernmental.....	8,991	8,991	-
Other.....	-	44	44
Total Revenues.....	<u>124,206</u>	<u>138,454</u>	<u>14,248</u>
EXPENDITURES			
Current:			
General Governmental - Judicial:			
Courts Special Projects:			
Fringe Benefits	900	-	900
Contractual Services	203,815	103,426	100,389
Materials and Supplies	10,000	1,470	8,530
Capital Outlay	<u>43,991</u>	<u>10,679</u>	<u>33,312</u>
Total Expenditures.....	<u>258,706</u>	<u>115,575</u>	<u>143,131</u>
Net Change in Fund Balance.....	(134,500)	22,879	157,379
Fund Balance Beginning of Year	<u>256,388</u>	<u>256,388</u>	-
Fund Balance End of Year	<u>\$ 121,888</u>	<u>\$ 279,267</u>	<u>\$ 157,379</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2017

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fines and Forfeitures.....	\$ 125,000	\$ 127,318	\$ 2,318
Intergovernmental.....	2,092	2,092	-
Other.....	-	36	36
Total Revenues.....	<u>127,092</u>	<u>129,446</u>	<u>2,354</u>
EXPENDITURES			
Current:			
General Government - Judicial:			
Law Library Resources:			
Personal Services	3,300	3,001	299
Fringe Benefits	2,165	1,821	344
Contractual Services	125,403	125,379	24
Materials and Supplies	40	-	40
Capital Outlay	<u>2,342</u>	<u>2,169</u>	<u>173</u>
Total Expenditures.....	<u>133,250</u>	<u>132,370</u>	<u>880</u>
Net Change in Fund Balance.....	(6,158)	(2,924)	3,234
Fund Balance Beginning of Year	<u>6,159</u>	<u>6,159</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 1</u>	<u>\$ 3,235</u>	<u>\$ 3,234</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2017

	<u>Final Budget</u>	<u>Actual Amounts</u>	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 40,000	\$ 40,000	\$ -
EXPENDITURES			
Current:			
General Government - Judicial:			
Common Pleas Recovery Grant:			
Personal services	3,642	2,941	701
Fringe benefits	1,619	1,096	523
Contractual Services	14,739	2,588	12,151
Total expenditures.....	<u>20,000</u>	<u>6,625</u>	<u>13,375</u>
Net Change in Fund Balance.....	20,000	33,375	13,375
Fund Balance Beginning of Year	-	-	-
Fund Balance End of Year	<u>\$ 20,000</u>	<u>\$ 33,375</u>	<u>\$ 13,375</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, 2017

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 788,922	\$ 901,005	\$ 112,083
Other.....	-	4,115	4,115
Total Revenues.....	<u>788,922</u>	<u>905,120</u>	<u>116,198</u>
EXPENDITURES			
Current:			
Public Safety:			
Youth Services:			
Personal Services	463,741	413,353	50,388
Fringe Benefits	236,553	200,499	36,054
Contractual Services	360,936	186,326	174,610
Materials and Supplies	5,744	5,744	-
Total Expenditures.....	<u>1,066,974</u>	<u>805,922</u>	<u>261,052</u>
Excess of Revenues Over (Under) Expenditures.....	(278,052)	99,198	377,250
OTHER FINANCING USES			
Transfers Out.....	(10,880)	(10,880)	-
Net Change in Fund Balance.....	(288,932)	88,318	377,250
Fund Balance Beginning of Year	284,051	284,051	-
Prior Year Encumbrances Appropriated.....	106,664	106,664	-
Fund Balance End of Year	<u>\$ 101,783</u>	<u>\$ 479,033</u>	<u>\$ 377,250</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, 2017

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for Services.....	\$ 83,000	\$ 75,782	\$ (7,218)
EXPENDITURES			
Current:			
Public Safety:			
County Probation Services Community			
Based Corrections:			
Contractual Services	84,519	71,620	12,899
Materials and Supplies	11,202	10,393	809
Capital Outlay	30,729	27,983	2,746
Total Expenditures.....	<u>126,450</u>	<u>109,996</u>	<u>16,454</u>
Net Change in Fund Balance.....	(43,450)	(34,214)	9,236
Fund Balance Beginning of Year	47,539	47,539	-
Prior year encumbrances appropriated.....	<u>20,447</u>	<u>20,447</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 24,536</u>	<u>\$ 33,772</u>	<u>\$ 9,236</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, 2017

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 270,832	\$ 252,407	\$ (18,425)
Other.....	-	1,371	1,371
Total Revenues.....	<u>270,832</u>	<u>253,778</u>	<u>(17,054)</u>
EXPENDITURES			
Current:			
Public Safety:			
Victims of Crime:			
Personal Services	158,698	151,209	7,489
Fringe Benefits	121,766	103,671	18,095
Contractual Services	6,275	5,854	421
Materials and Supplies	2,420	267	2,153
Capital Outlay	5,000	4,769	231
Other	3,924	3,924	-
Total Expenditures.....	<u>298,083</u>	<u>269,694</u>	<u>28,389</u>
Excess of Revenues Under Expenditures.....	(27,251)	(15,916)	11,335
OTHER FINANCING SOURCE			
Transfers In.....	<u>28,419</u>	<u>31,777</u>	<u>3,358</u>
Net Change in Fund Balance	1,168	15,861	14,693
Fund Balance Beginning of Year	<u>62,016</u>	<u>62,016</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 63,184</u>	<u>\$ 77,877</u>	<u>\$ 14,693</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2017

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 156,000	\$ 161,859	\$ 5,859
Other.....	-	1,125	1,125
Total Revenues.....	<u>156,000</u>	<u>162,984</u>	<u>6,984</u>
EXPENDITURES			
Current:			
Public Safety:			
Wireless 9-1-1:			
Personal Services	118,200	71,536	46,664
Fringe Benefits	49,900	27,181	22,719
Contractual Services	12,500	7,432	5,068
Materials and Supplies	5,000	185	4,815
Capital Outlay	<u>20,000</u>	<u>18,643</u>	<u>1,357</u>
Total Expenditures.....	<u>205,600</u>	<u>124,977</u>	<u>80,623</u>
Net Change in Fund Balance.....	(49,600)	38,007	87,607
Fund Balance Beginning of Year	<u>98,402</u>	<u>98,402</u>	-
Fund Balance End of Year	<u>\$ 48,802</u>	<u>\$ 136,409</u>	<u>\$ 87,607</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, 2017

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 187,998	\$ 185,909	\$ (2,089)
Other.....	-	848	848
Total Revenues.....	<u>187,998</u>	<u>186,757</u>	<u>(1,241)</u>
EXPENDITURES			
Current:			
Public Safety:			
Adult Community Based Corrections:			
Personal Services	116,262	105,762	10,500
Fringe Benefits	51,927	42,603	9,324
Contractual Services	<u>25,754</u>	<u>20,158</u>	<u>5,596</u>
Total Expenditures.....	<u>193,943</u>	<u>168,523</u>	<u>25,420</u>
Excess of Revenues Over (Under) Expenditures	(5,945)	18,234	24,179
OTHER FINANCING SOURCE			
Advances In	-	<u>53,523</u>	<u>53,523</u>
Net Change in Fund Balance	(5,945)	71,757	77,702
Fund Balance Beginning of Year	52,985	52,985	-
Prior year encumbrances appropriated	<u>4,386</u>	<u>4,386</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 51,426</u>	<u>\$ 129,128</u>	<u>\$ 77,702</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, 2017

	<u>Final Budget</u>	<u>Actual Amounts</u>	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 265,126	\$ 217,746	\$ (47,380)
EXPENDITURES			
Current:			
Public Safety:			
Major Crimes Unit Grant:			
Contractual Services	<u>265,126</u>	<u>217,746</u>	<u>47,380</u>
Net Change in Fund Balance.....	-	-	-
Fund Balance Beginning of Year	-	-	-
Fund Balance End of Year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2017

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 20,617	\$ -	\$ (20,617)
Other.....	-	346	346
Total revenues.....	<u>20,617</u>	<u>346</u>	<u>(20,271)</u>
EXPENDITURES			
Current:			
Public Safety:			
Justice for Families:			
Personal Services	6,575	6,142	433
Fringe Benefits	1,142	-	1,142
Contractual Services	10,400	10,340	60
Materials and Supplies	1,000	-	1,000
Capital Outlay	1,500	-	1,500
Total Expenditures.....	<u>20,617</u>	<u>16,482</u>	<u>4,135</u>
Excess of Revenues Under Expenditures.....	-	(16,136)	(16,136)
OTHER FINANCING SOURCE			
Advance In.....	-	35,000	35,000
Net Change in Fund Balance.....	-	18,864	18,864
Fund Balance Beginning of Year	92	92	-
Fund Balance End of Year	<u>\$ 92</u>	<u>\$ 18,956</u>	<u>\$ 18,864</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, 2017

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 198,589	\$ 125,638	\$ (72,951)
Interest.....	12,966	13,072	106
Total Revenues.....	211,555	138,710	(72,845)
EXPENDITURES			
Current:			
Urban Redevelopment and Housing:			
Home:			
Contractual Services	212,589	142,596	69,993
Excess of Revenues Under Expenditures.....	(1,034)	(3,886)	(2,852)
OTHER FINANCING USE			
Advances Out.....	-	(13,000)	(13,000)
Net Change in Fund Balance.....	(1,034)	(16,886)	(15,852)
Fund Balance Beginning of Year	76,790	76,790	-
Fund Balance End of Year	\$ 75,756	\$ 59,904	\$ (15,852)

Nonmajor Debt Service Funds

The debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest on general obligation and special assessment obligation debt. The following are included in debt service funds:

Special Assessment Bond Retirement Fund	To account for special assessment revenues restricted for the retirement of the special assessment long-term principal, interest, and related costs for various projects.
General Obligation Bond Retirement Fund	To account for revenue restricted for the retirement of principal, interest, and related costs for general obligation bonds.
Energy Conservation Bond Retirement Fund	This fund's restricted monies accounts for the repayment of the Energy Conservation Bond. This bond issue was used for the purpose of making improvements comprising energy conservation measures to various buildings owned by the County.
Local Government Innovation Loan Debt Service Fund	This fund's assigned monies accounts for the repayment of the Local Government Innovation long-term loan. This loan was used for the purpose of implementing a shared electronic document storage and retrieval system with workflow improvements which will improve public services and enhanced business outcomes for the County.

Fairfield County, Ohio

**COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS**

December 31, 2017

	Special Assessment Bond Retirement Fund	General Obligation Bond Retirement Fund	Local Government Innovation Loan Fund	Totals
ASSETS				
Equity in Pooled Cash and Cash Equivalents.....	\$ 168,002	\$ 633,949	\$ 4,492	\$ 806,443
Property Taxes Receivable.....	-	178,400	-	178,400
Accounts Receivable.....	-	759	-	759
Special Assessments Receivable.....	<u>648,020</u>	<u>-</u>	<u>-</u>	<u>648,020</u>
Total Assets.....	<u>\$ 816,022</u>	<u>\$ 813,108</u>	<u>\$ 4,492</u>	<u>\$ 1,633,622</u>
LIABILITIES				
Total Liabilities.....	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
DEFERRED INFLOWS OF RESOURCES				
Property Taxes not Levied to Finance Current Year Operations.....	-	178,400	-	178,400
Unavailable Revenue.....	<u>648,020</u>	<u>-</u>	<u>-</u>	<u>648,020</u>
Total Deferred Inflows of Resources.....	<u>648,020</u>	<u>178,400</u>	<u>-</u>	<u>826,420</u>
FUND BALANCES				
Restricted	168,002	634,708	-	802,710
Assigned	<u>-</u>	<u>-</u>	<u>4,492</u>	<u>4,492</u>
Total Fund Balances.....	<u>168,002</u>	<u>634,708</u>	<u>4,492</u>	<u>807,202</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances.....	<u>\$ 816,022</u>	<u>\$ 813,108</u>	<u>\$ 4,492</u>	<u>\$ 1,633,622</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2017

	Special Assessment Bond Retirement Fund	General Obligation Bond Retirement Fund	Energy Conservation Bond Retirement Fund	Local Government Innovation Loan Fund	Totals
REVENUES					
Property Taxes.....	\$ -	\$ 178,400	\$ -	\$ -	\$ 178,400
Special Assessments.....	67,941	-	-	-	67,941
Interest.....	42,200	-	-	-	42,200
Rent.....	-	280,061	-	-	280,061
Total Revenues.....	<u>110,141</u>	<u>458,461</u>	<u>-</u>	<u>-</u>	<u>568,602</u>
EXPENDITURES					
Debt Service:					
Principal Retirement	85,000	1,875,000	175,000	25,000	2,160,000
Interest and Fiscal Charges	<u>20,200</u>	<u>1,281,389</u>	<u>73,800</u>	<u>-</u>	<u>1,375,389</u>
Total Expenditures.....	<u>105,200</u>	<u>3,156,389</u>	<u>248,800</u>	<u>25,000</u>	<u>3,535,389</u>
Excess of Revenues Over (Under) Expenditures.....	<u>4,941</u>	<u>(2,697,928)</u>	<u>(248,800)</u>	<u>(25,000)</u>	<u>(2,966,787)</u>
OTHER FINANCING SOURCE (USE)					
Transfers In.....	-	2,727,453	248,800	-	2,976,253
Transfers Out.....	<u>(1,017)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,017)</u>
Total Other Financing Source (Use).....	<u>(1,017)</u>	<u>2,727,453</u>	<u>248,800</u>	<u>-</u>	<u>2,975,236</u>
Net Changes in Fund Balances.....	3,924	29,525	-	(25,000)	8,449
Fund Balance Beginning of Year.....	<u>164,078</u>	<u>605,183</u>	<u>-</u>	<u>29,492</u>	<u>798,753</u>
Fund Balance End of Year.....	<u>\$ 168,002</u>	<u>\$ 634,708</u>	<u>\$ -</u>	<u>\$ 4,492</u>	<u>\$ 807,202</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2017

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Special Assessments.....	\$ 80,817	\$ 67,941	\$ (12,876)
Interest.....	50,200	42,200	(8,000)
Total Revenues.....	<u>131,017</u>	<u>110,141</u>	<u>(20,876)</u>
EXPENDITURES			
Debt Service:			
Principal Retirement	85,000	85,000	-
Interest and Fiscal Charges	25,000	20,200	4,800
Total Expenditures.....	<u>110,000</u>	<u>105,200</u>	<u>4,800</u>
Excess of Revenues Over Expenditures.....	<u>21,017</u>	<u>4,941</u>	<u>(16,076)</u>
OTHER FINANCING SOURCE (USE)			
Transfers In.....	130,000	-	(130,000)
Transfers Out.....	(1,017)	(1,017)	-
Total Other Financing Source (Use)	<u>128,983</u>	<u>(1,017)</u>	<u>(130,000)</u>
Net Change in Fund Balance.....	150,000	3,924	(146,076)
Fund Balance Beginning of Year.....	<u>164,078</u>	<u>164,078</u>	<u>-</u>
Fund Balance End of Year.....	<u>\$ 314,078</u>	<u>\$ 168,002</u>	<u>\$ (146,076)</u>

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, 2017

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Property Taxes.....	\$ 168,250	\$ 178,400	\$ 10,150
Rent.....	459,911	471,692	11,781
Total Revenues.....	<u>628,161</u>	<u>650,092</u>	<u>21,931</u>
EXPENDITURES			
Debt Service:			
Principal Retirement	3,041,916	3,041,916	-
Interest and Fiscal Charges	1,308,913	1,305,913	3,000
Total Expenditures.....	<u>4,350,829</u>	<u>4,347,829</u>	<u>3,000</u>
Excess of Revenues Under Expenditures.....	<u>(3,722,668)</u>	<u>(3,697,737)</u>	<u>24,931</u>
OTHER FINANCING SOURCES			
Proceeds from Interfund Activity Notes.....	1,010,000	1,000,000	(10,000)
Transfers In.....	2,727,463	2,727,453	(10)
Total Other Financing Sources.....	<u>3,737,463</u>	<u>3,727,453</u>	<u>(10,010)</u>
Net Change in Fund Balance.....	14,795	29,716	14,921
Fund Balance Beginning of Year.....	<u>604,233</u>	<u>604,233</u>	<u>-</u>
Fund Balance End of Year.....	<u>\$ 619,028</u>	<u>\$ 633,949</u>	<u>\$ 14,921</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2017

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Total revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Debt Service:			
Principal Retirement	175,000	175,000	-
Interest and Fiscal Charges	73,800	73,800	-
Total Expenditures.....	248,800	248,800	-
Excess of Revenues Under Expenditures.....	(248,800)	(248,800)	-
OTHER FINANCING SOURCE			
Transfer In.....	248,800	248,800	-
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
LOCAL GOVERNMENT INNOVATION LOAN DEBT SERVICE FUND**

For the Year Ended December 31, 2017

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Total revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Debt Service:			
Principal Retirement	<u>25,000</u>	<u>25,000</u>	<u>-</u>
Net Change in Fund Balance.....	(25,000)	(25,000)	-
Fund Balance Beginning of Year	<u>29,492</u>	<u>29,492</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 4,492</u>	<u>\$ 4,492</u>	<u>\$ -</u>

Nonmajor Capital Projects Funds

The capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets (other than those financed by proprietary funds). The following are included in capital projects funds:

Airport Construction Fund	To account for restricted State and federal grants and local matches; to be used for construction purposes at the Fairfield County Airport.
Developmental Disabilities Facilities Fund	To account for transfers received from the Developmental Disabilities Fund for the purpose of major renovation work at the Adult Program Center. This fund also accounts for the collections of fees for complex usage which is committed to pay for improvements to the complex.
Airport Hangar Construction Fund	To account for hangar rents and transfers in from the General Fund; used for the construction of new hangars at the Fairfield County Airport. For budgetary reporting, this fund's activity is included in the General Obligation Bond Retirement Debt Service Fund.
Road and Bridge Construction Fund	To account for restricted State and federal grants and local matches to improve targeted road and bridges of the County.
Permanent Improvement Fund	To account for assigned transfers from the General Fund and various expenditures relating to various permanent improvement projects.
Liberty Center County Services Complex Fund	To account for committed monies 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. This fund had no cash activity or budget during 2017; therefore, there is no budgetary schedule presented.
Financial Management Information System Fund	To account for transfers in committed by the County for the purchase and installation of a new computer system for the County.
Clerk of Courts Remodeling Fund	To account for committed monies by the County for the remodeling of the third and fourth floor office space of the courts building. This fund had no cash activity or budget during 2017; therefore, there is no budgetary schedule presented.
Energy Conservation Fund	To account for the restricted monies from the 2013 energy conservation bond issuance to be used for the energy conservation updates on the County's facilities. This fund had no cash activity or budget during 2017; therefore, there is no budgetary schedule presented.
Jail Facility Fund	To account for committed monies transferred in from the General Fund and for restricted monies from a general obligation jail bond issuance in 2015 to be used for the construction of the new jail facility.

(continued)

Nonmajor Capital Projects Funds (continued)

Record and Asset Storage
Fund

To account for committed monies transferred from the General Fund for the purpose of reviewing current storage space costs and suggesting a plan for future record and asset storage needs.

Fairfield County, Ohio

**COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS**

December 31, 2017

	Airport Construction Fund	Developmental Disabilities Facilities Fund	Airport Hangar Construction Fund	Road and Bridge Construction Fund	Permanent Improvement Fund
ASSETS					
Equity in Pooled Cash and Cash Equivalents.....	\$ 485,466	\$ 765,510	\$ -	\$ 203,632	\$ 597,164
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents.....	-	-	-	18,744	-
Accounts receivable.....	-	150	-	-	-
Intergovernmental Receivable.....	20,457	-	-	13,456	-
Prepaid Items.....	-	-	-	-	-
Total Assets.....	<u>\$ 505,923</u>	<u>\$ 765,660</u>	<u>\$ -</u>	<u>\$ 235,832</u>	<u>\$ 597,164</u>
LIABILITIES					
Accounts Payable.....	\$ -	\$ -	\$ -	\$ -	\$ 13,642
Contracts Payable.....	-	-	-	6,123	3,940
Retainage Payable.....	-	-	-	18,744	-
Interfund Payable.....	425,763	633,721	1,008,679	-	-
Total Liabilities.....	<u>425,763</u>	<u>633,721</u>	<u>1,008,679</u>	<u>24,867</u>	<u>17,582</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenue.....	8,985	-	-	-	-
FUND BALANCES					
Nonspendable	-	-	-	-	-
Restricted	71,175	-	-	210,965	-
Committed	-	131,939	-	-	22,540
Assigned	-	-	-	-	557,042
Unassigned (Deficit)	-	-	(1,008,679)	-	-
Total Fund Balances (Deficit).....	<u>71,175</u>	<u>131,939</u>	<u>(1,008,679)</u>	<u>210,965</u>	<u>579,582</u>
Total Liabilities and Fund Balance.....	<u>\$ 505,923</u>	<u>\$ 765,660</u>	<u>\$ -</u>	<u>\$ 235,832</u>	<u>\$ 597,164</u>

Liberty Center County Services Complex Fund	Financial Management Information System Fund	Clerk of Courts Remodeling Fund	Energy Conservation Fund	Jail Facility Fund	Record and Asset Storage Fund	Totals
\$ 28,145	\$ 1,396	\$ 240	\$ 2,229	\$ 806,400	\$ 649,011	\$ 3,539,193
-	-	-	-	8,416	33,045	60,205
-	-	-	-	-	-	150
-	-	-	-	-	-	33,913
-	4,830	-	-	-	-	4,830
<u>\$ 28,145</u>	<u>\$ 6,226</u>	<u>\$ 240</u>	<u>\$ 2,229</u>	<u>\$ 814,816</u>	<u>\$ 682,056</u>	<u>\$ 3,638,291</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,612	\$ 18,254
-	-	-	-	371,672	299,737	681,472
-	-	-	-	8,416	33,045	60,205
-	-	-	-	-	-	2,068,163
-	-	-	-	380,088	337,394	2,828,094
-	-	-	-	-	-	8,985
-	4,830	-	-	-	-	4,830
-	-	-	2,229	-	-	284,369
28,145	1,396	240	-	434,728	344,662	963,650
-	-	-	-	-	-	557,042
-	-	-	-	-	-	(1,008,679)
<u>28,145</u>	<u>6,226</u>	<u>240</u>	<u>2,229</u>	<u>434,728</u>	<u>344,662</u>	<u>801,212</u>
<u>\$ 28,145</u>	<u>\$ 6,226</u>	<u>\$ 240</u>	<u>\$ 2,229</u>	<u>\$ 814,816</u>	<u>\$ 682,056</u>	<u>\$ 3,638,291</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2017

	Airport Construction Fund	Developmental Disabilities Facilities Fund	Airport Hangar Construction Fund	Road and Bridge Construction Fund	Permanent Improvement Fund
REVENUES					
Charges for Services.....	\$ -	\$ 7,272	\$ -	\$ -	\$ -
Intergovernmental.....	337,941	-	-	447,404	-
Rent.....	-	114,100	77,490	-	-
Total Revenues.....	<u>337,941</u>	<u>121,372</u>	<u>77,490</u>	<u>447,404</u>	<u>-</u>
EXPENDITURES					
Capital Outlay.....	180,183	22,021	-	638,334	280,471
Debt Service:					
Interest and Fiscal Charges	-	15,733	8,946	-	-
Total Expenditures.....	<u>180,183</u>	<u>37,754</u>	<u>8,946</u>	<u>638,334</u>	<u>280,471</u>
Excess of Revenues Over (Under) Expenditures	<u>157,758</u>	<u>83,618</u>	<u>68,544</u>	<u>(190,930)</u>	<u>(280,471)</u>
OTHER FINANCING SOURCES					
Transfers In	148	-	-	255,595	500,000
Net Changes in Fund Balances.....	157,906	83,618	68,544	64,665	219,529
Fund Balances (Deficits) Beginning of Year	(86,731)	48,321	(1,077,223)	146,300	360,053
Fund Balances (Deficit) End of Year	<u>\$ 71,175</u>	<u>\$ 131,939</u>	<u>\$ (1,008,679)</u>	<u>\$ 210,965</u>	<u>\$ 579,582</u>

Liberty Center County Services Complex Fund	Financial Management Information System Fund	Clerk of Courts Remodeling Fund	Energy Conservation Fund	Jail Facility Fund	Record and Asset Storage Fund	Totals
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,272
-	-	-	-	-	-	785,345
-	-	-	-	-	-	191,590
-	-	-	-	-	-	984,207
-	9,457	-	-	11,491,217	944,309	13,565,992
-	-	-	-	-	-	24,679
-	9,457	-	-	11,491,217	944,309	13,590,671
-	(9,457)	-	-	(11,491,217)	(944,309)	(12,606,464)
-	-	-	-	100,000	1,292,654	2,148,397
-	(9,457)	-	-	(11,391,217)	348,345	(10,458,067)
28,145	15,683	240	2,229	11,825,945	(3,683)	11,259,279
<u>\$ 28,145</u>	<u>\$ 6,226</u>	<u>\$ 240</u>	<u>\$ 2,229</u>	<u>\$ 434,728</u>	<u>\$ 344,662</u>	<u>\$ 801,212</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2017

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 903,401	\$ 331,261	\$ (572,140)
Other.....	2,222	2,222	-
Total Revenues.....	905,623	333,483	(572,140)
EXPENDITURES			
Current:			
Conservation and Recreation:			
Airport Construction:			
Capital Outlay	425,301	352,442	72,859
Excess of Revenues Over (Under) Expenditures.....	480,322	(18,959)	(499,281)
OTHER FINANCING SOURCES (USE)			
Advances In.....	-	11,000	11,000
Advances Out.....	-	(576,332)	(576,332)
Transfers In.....	148	148	-
Total Other Financing Sources (Use).....	148	(565,184)	(565,332)
Net Change in Fund Balance.....	480,470	(584,143)	(1,064,613)
Fund Balance Beginning of Year.....	1,059,982	1,059,982	-
Prior Year Encumbrances Appropriated.....	9,627	9,627	-
Fund Balance End of Year.....	<u>\$ 1,550,079</u>	<u>\$ 485,466</u>	<u>\$ (1,064,613)</u>

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, 2017

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for Services.....	\$ 1,500	\$ 7,272	\$ 5,772
EXPENDITURES			
Current:			
Health:			
Developmental Disabilities Facilities:			
Contractual services	11,500	1,278	10,222
Materials and Supplies	1,000	-	1,000
Capital Outlay	135,655	115,923	19,732
Total expenditures.....	<u>148,155</u>	<u>117,201</u>	<u>30,954</u>
Net Change in Fund Balance.....	(146,655)	(109,929)	36,726
Fund Balance Beginning of Year.....	748,196	748,196	-
Prior Year Encumbrances Appropriated.....	<u>36,975</u>	<u>36,975</u>	<u>-</u>
Fund Balance End of Year.....	<u>\$ 638,516</u>	<u>\$ 675,242</u>	<u>\$ 36,726</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2017

	<u>Final Budget</u>	<u>Actual Amounts</u>	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 439,832	\$ 479,856	\$ 40,024
EXPENDITURES			
Current:			
Public Works:			
Road and Bridge Construction:			
Capital Outlay	<u>805,167</u>	<u>777,307</u>	<u>27,860</u>
Excess of Revenues Under Expenditures.....	(365,335)	(297,451)	67,884
OTHER FINANCING SOURCE			
Transfers In.....	<u>255,595</u>	<u>255,595</u>	-
Net Change in Fund Balance.....	(109,740)	(41,856)	67,884
Fund Balance Beginning of Year.....	150,313	150,313	-
Prior Year Encumbrances Appropriated.....	<u>109,759</u>	<u>109,759</u>	-
Fund Balance End of Year.....	<u>\$ 150,332</u>	<u>\$ 218,216</u>	<u>\$ 67,884</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, 2017

	<u>Final Budget</u>	<u>Actual Amounts</u>	Variance with Final Budget - Positive (Negative)
REVENUES			
Total Revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Permanent Improvement:			
Capital Outlay	504,101	298,669	205,432
Excess of Revenues Under Expenditures.....	(504,101)	(298,669)	205,432
OTHER FINANCING SOURCE			
Transfers In.....	500,000	500,000	-
Net Change in Fund Balance.....	(4,101)	201,331	205,432
Fund Balance Beginning of Year.....	365,197	365,197	-
Prior Year Encumbrances Appropriated.....	4,156	4,156	-
Fund Balance End of Year.....	<u>\$ 365,252</u>	<u>\$ 570,684</u>	<u>\$ 205,432</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, 2017

	<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:			
Financial Management Information System:			
Contractual Services	18,683	18,180	503
Net Change in Fund Balance	(18,683)	(18,180)	503
Fund Balance Beginning of Year	9,858	9,858	-
Prior Year Encumbrances Appropriated	8,825	8,825	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 503</u>	<u>\$ 503</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2017

	<u>Final Budget</u>	<u>Actual Amounts</u>	Variance with Final Budget - Positive (Negative)
REVENUES			
Total Revenues	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
Public Safety:			
Jail Facility:			
Capital Outlay	17,729,160	17,667,541	61,619
Excess of Revenues Under Expenditures	(17,729,160)	(17,667,541)	61,619
OTHER FINANCING SOURCE			
Transfers In	100,000	100,000	-
Net Change in Fund Balance	(17,629,160)	(17,567,541)	61,619
Fund Balance Beginning of Year	151,141	151,141	-
Prior Year Encumbrances Appropriated	17,850,195	17,850,195	-
Fund Balance End of Year	<u>\$ 372,176</u>	<u>\$ 433,795</u>	<u>\$ 61,619</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2017

	<u>Final Budget</u>	<u>Actual Amounts</u>	Variance with Final Budget - Positive (Negative)
REVENUES			
Total Revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Record and Asset Storage Fund:			
Capital Outlay	1,301,067	1,192,796	108,271
Excess of Revenues Under Expenditures.....	(1,301,067)	(1,192,796)	108,271
OTHER FINANCING SOURCE			
Transfers In.....	1,292,654	1,292,654	-
Net Change in Fund Balance.....	(8,413)	99,858	108,271
Fund Balance Beginning of Year.....	3,214	3,214	-
Prior Year Encumbrances Appropriated.....	5,200	5,200	-
Fund Balance End of Year.....	<u>\$ 1</u>	<u>\$ 108,272</u>	<u>\$ 108,271</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.
Water Fund	To account for water services provided to individuals and commercial users.
Airport Fuel Operations Fund	To account for the collection of fuel sales at the airport and expenditures related to the upkeep and operation of the fuel tanks and purchases of fuel.

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, 2017

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 4,190,866	\$ 4,007,805	\$ (183,061)
Tap-In Fees.....	500,000	773,299	273,299
Penalties.....	45,000	48,270	3,270
Deposits.....	45,000	140,991	95,991
Special Assessments.....	1,766	1,152	(614)
Grants.....	32,808	32,808	-
Sales of Capital Assets.....	-	1,857	1,857
Other Non-Operating Revenues.....	27,000	17,482	(9,518)
Interest.....	3,284	6,917	3,633
Total Revenues.....	<u>4,845,724</u>	<u>5,030,581</u>	<u>184,857</u>
EXPENSES			
Personal Services.....	721,453	614,444	107,009
Fringe Benefits.....	294,522	259,962	34,560
Contractual Services.....	1,584,665	1,362,711	221,954
Materials and Supplies.....	222,822	207,907	14,915
Deposits.....	130,000	50,000	80,000
Other operating expenses.....	20,000	2,540	17,460
Capital Outlay.....	1,816,609	217,750	1,598,859
Principal Retirement.....	956,779	956,779	-
Interest and Fiscal Charges.....	397,684	388,993	8,691
Total Expenses.....	<u>6,144,534</u>	<u>4,061,086</u>	<u>2,083,448</u>
Excess of Revenues Over (Under) Expenses.....	(1,298,810)	969,495	2,268,305
Fund Equity Beginning of Year.....	8,472,693	8,472,693	-
Prior Year Encumbrances Appropriated.....	436,223	436,223	-
Fund Equity End of Year.....	<u>\$ 7,610,106</u>	<u>\$ 9,878,411</u>	<u>\$ 2,268,305</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, 2017

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 3,046,457	\$ 3,026,179	\$ (20,278)
Tap-In Fees.....	500,000	985,709	485,709
Penalties.....	28,507	32,143	3,636
Proceeds of Loans.....	2,314,217	2,237,953	(76,264)
Grants.....	1,141,336	1,141,336	-
Sale of Capital Assets.....	-	1,857	1,857
Other Non-Operating Revenues.....	5,000	4,936	(64)
Interest.....	2,230	5,144	2,914
Total Revenues.....	<u>7,037,747</u>	<u>7,435,257</u>	<u>397,510</u>
EXPENSES			
Personal Services.....	599,078	521,391	77,687
Fringe Benefits.....	230,917	196,295	34,622
Contractual Services.....	1,259,049	1,129,570	129,479
Materials and Supplies.....	484,828	436,600	48,228
Other Operating Expenses.....	5,000	1,406	3,594
Capital Outlay.....	3,187,995	2,191,706	996,289
Principal Retirement.....	1,888,283	1,888,283	-
Interest and Fiscal Charges.....	338,976	338,976	-
Total Expenses.....	<u>7,994,126</u>	<u>6,704,227</u>	<u>1,289,899</u>
Excess of Revenues Over (Under) Expenses.....	(956,379)	731,030	1,687,409
Fund Equity Beginning of Year.....	4,824,687	4,824,687	-
Prior Year Encumbrances Appropriated.....	396,573	396,573	-
Fund Equity End of Year.....	<u>\$ 4,264,881</u>	<u>\$ 5,952,290</u>	<u>\$ 1,687,409</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY —
BUDGET (NON-GAAP BASIS) AND ACTUAL
AIRPORT FUEL OPERATIONS FUND**

For the Year Ended December 31, 2017

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 265,000	\$ 269,098	\$ 4,098
EXPENSES			
Contractual Services.....	31,806	31,061	745
Materials and Supplies.....	258,792	257,793	999
Total Expenses.....	290,598	288,854	1,744
Excess of Revenues Under Expenses.....	(25,598)	(19,756)	5,842
Fund Equity Beginning of Year.....	24,983	24,983	-
Prior Year Encumbrances Appropriated.....	47,233	47,233	-
Fund Equity End of Year.....	<u>\$ 46,618</u>	<u>\$ 52,460</u>	<u>\$ 5,842</u>

Internal Service Fund

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

The following is the County's internal service fund:

Self-Funded Health
Insurance Fund

To account for operations financed on a cost-reimbursement basis for goods or services provided by one department to other departments. The County's internal service fund accounts for the limited risk health program for employees of the County and various external agencies within Fairfield County. The County is the predominant participant of the insurance plan. The limited risk health program began on January 1, 2017.

Fairfield County, Ohio

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

For the Year Ended December 31, 2017

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 13,943,379	\$ 13,488,655	\$ (454,724)
Other non-operating revenues.....	-	4,506	4,506
Interest.....	13,000	18,925	5,925
Total revenues.....	13,956,379	13,512,086	(444,293)
EXPENSES			
Contractual Services.....	2,405,634	2,201,768	203,866
Materials and Supplies.....	23,000	17,873	5,127
Claims.....	12,168,194	11,288,832	879,362
Other operating expenses.....	409	409	-
Total Expenses.....	14,597,237	13,508,882	1,088,355
Excess of Revenues Under Expenses.....	(640,858)	3,204	644,062
Fund Equity Beginning of Year.....	1,147,970	1,147,970	-
Fund Equity End of Year.....	<u>\$ 507,112</u>	<u>\$ 1,151,174</u>	<u>\$ 644,062</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.
Transportation Improvement District Fund	To account for the fund activities for the Fairfield County Transportation Improvement District. The County Auditor is the fiscal agent for the District.
Undivided Inheritance Tax Fund	To account for the collection of estate taxes which are then distributed to the State and to certain local governments.
Undivided Real Estate and Tangible Tax Fund	To account for the collection of real estate taxes from real estate owners, the collection of special assessments, and the undivided tangible tax revenues that are distributed to cities, villages, townships, and the County itself, as prescribed by State Statute.
Undivided Automobile Tax Fund	To account for the collection of State automobile registration fees which are then distributed to municipal corporations and townships.
Undivided Tax Fund	To account for the collection of various special assessments and local taxes.
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.
Social Security Benefits for Children Fund	To account for Social Security Benefits for children in the protective custody of the County. This money is to be expensed for various services for the children.
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 Council 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.
Fairfield, Hocking, Licking, and Perry Multi-County Juvenile Detention District Fund	To account for the activity of the Fairfield, Hocking, Licking, and Perry Multi-County Juvenile Detention District.
Fairfield, Hocking, and Athens Counties Council of Governments on Major Crimes Investigations Fund	To account for the funds of the Fairfield, Hocking, and Athens Counties Council of Governments on Major Crimes Investigation. The County Auditor is the fiscal agent for the Council.
Recorder Housing Trust Fund	To account for the collection of county recorder fees mandated by HB 95 to be remitted quarterly to the state.
Indigent Defense Fund	To account for monies paid by individuals serviced by public defenders. A portion of the monies will be remitted to the State Public Defender and a portion given to the County. (continued)

Agency Funds (continued)

Arson Registration Fund	To account for the collection of a State mandated arson offender registration fee.
Undivided Wireless Fund	To account for the collection of undivided revenues from the State for Fairfield County's portion of the 9-1-1 fees collected from wireless phone bills. The monies will be distributed between the entities within Fairfield County that have 9-1-1 systems.
Greenfield Water and Sewer Fund	To account for the collection of water and sewer revenues from the customers of the Greenfield Township Water and Sewer District. Greenfield Township Water and Sewer District contracts with the Fairfield County Utilities Office to bill Greenfield Township Water and Sewer customers, collect the payments and then disburse the money to the Greenfield Township Water and Sewer District.
Fairfield 33 Development Fund	To account for monies donated to the Fairfield 33 Development Alliance from local businesses to promote economic development around the 33 Corridor.
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.
Workforce Innovation Opportunity Act Area 20 Fund	To account for the activities derived from the administration and fiscal agent roles to be managed by the County. Revenues of the fund will consist of federal revenues to support the Workforce Innovation Opportunity Act Area 20 for associated program activities.
Bridges to Transition	To account for the activity for a third party contract service for Hocking and Perry Counties Board of Development Disabilities. The fund was created in 2017 and all monies disbursed in 2017 to the third party contractor.

Fairfield County, Ohio

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

For the Year Ended December 31, 2017

	<i>Balance January 1, 2017</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2017</i>
FAIRFIELD DEPARTMENT OF HEALTH FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 1,364,112	\$ 3,218,347	\$ 2,940,181	\$ 1,642,278
Accounts Receivable	29,249	32,911	29,249	32,911
Accrued Interest Receivable	-	258	-	258
External Party Receivable	73	-	73	-
Total Assets	<u>\$ 1,393,434</u>	<u>\$ 3,251,516</u>	<u>\$ 2,969,503</u>	<u>\$ 1,675,447</u>
Liabilities				
External Party Payable	\$ 36,741	\$ -	\$ 6,211	\$ 30,530
Due to Others	1,356,693	3,251,516	2,963,292	1,644,917
Total Liabilities	<u>\$ 1,393,434</u>	<u>\$ 3,251,516</u>	<u>\$ 2,969,503</u>	<u>\$ 1,675,447</u>
COUNTY HOTEL LODGING FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 9,946	\$ 307,303	\$ 304,665	\$ 12,584
Lodging Taxes Receivable	56,508	58,620	56,508	58,620
Total Assets	<u>\$ 66,454</u>	<u>\$ 365,923</u>	<u>\$ 361,173</u>	<u>\$ 71,204</u>
Liabilities				
Due to Others	\$ 66,454	\$ 365,923	\$ 361,173	\$ 71,204
SOIL AND WATER FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 161,250	\$ 520,153	\$ 519,061	\$ 162,342
External Party Receivable	1,600	-	1,600	-
Total Assets	<u>\$ 162,850</u>	<u>\$ 520,153</u>	<u>\$ 520,661</u>	<u>\$ 162,342</u>
Liabilities				
External Party Payable	\$ -	\$ 1,950	\$ -	\$ 1,950
Due to Others	162,850	518,203	520,661	160,392
Total Liabilities	<u>\$ 162,850</u>	<u>\$ 520,153</u>	<u>\$ 520,661</u>	<u>\$ 162,342</u>
REGIONAL PLANNING FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 225,873	\$ 305,254	\$ 305,126	\$ 226,001
External Party Receivable	19,805	588	19,805	588
Total Assets	<u>\$ 245,678</u>	<u>\$ 305,842</u>	<u>\$ 324,931</u>	<u>\$ 226,589</u>
Liabilities				
External Party Payable	\$ 450	\$ 450	\$ 450	\$ 450
Due to Others	245,228	305,392	324,481	226,139
Total Liabilities	<u>\$ 245,678</u>	<u>\$ 305,842</u>	<u>\$ 324,931</u>	<u>\$ 226,589</u>
TRANSPORTATION IMPROVEMENT DISTRICT FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 20,201	\$ 50,000	\$ 10,839	\$ 59,362
Liabilities				
Due to Others	\$ 20,201	\$ 50,000	\$ 10,839	\$ 59,362

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2017

	<i>Balance January 1, 2017</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2017</i>
UNDIVIDED INHERITANCE TAX FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 36,741	\$ 7,033	\$ 43,774	\$ -
Liabilities				
Intergovernmental Payable	\$ 36,741	\$ 7,033	\$ 43,774	\$ -
UNDIVIDED REAL ESTATE AND TANGIBLE TAX FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 6,043,354	\$ 166,319,412	\$ 166,024,204	\$ 6,338,562
Property and Other Taxes Receivable	159,513,797	163,570,342	159,513,797	163,570,342
Accounts Receivable	16,921	15,150	16,921	15,150
Intergovernmental Receivable	10,441,787	10,508,056	10,441,787	10,508,056
Tax Increment Financing Receivable	3,677,306	3,595,415	3,677,306	3,595,415
Total Assets	<u>\$ 179,693,165</u>	<u>\$ 344,008,375</u>	<u>\$ 339,674,015</u>	<u>\$ 184,027,525</u>
Liabilities				
Intergovernmental Payable	<u>\$ 179,693,165</u>	<u>\$ 344,008,375</u>	<u>\$ 339,674,015</u>	<u>\$ 184,027,525</u>
UNDIVIDED AUTOMOBILE TAX FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 1,361,474	\$ 1,361,474	\$ -
Intergovernmental Receivable	412,806	428,310	412,806	428,310
Total Assets	<u>\$ 412,806</u>	<u>\$ 1,789,784</u>	<u>\$ 1,774,280</u>	<u>\$ 428,310</u>
Liabilities				
Intergovernmental Payable	<u>\$ 412,806</u>	<u>\$ 1,789,784</u>	<u>\$ 1,774,280</u>	<u>\$ 428,310</u>
UNDIVIDED TAX FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 88,373	\$ 160,979,900	\$ 160,609,784	\$ 458,489
Accounts Receivable	859,077	1,036,590	859,077	1,036,590
Special Assessments Receivable	2,219,146	2,017,115	2,219,146	2,017,115
Total Assets	<u>\$ 3,166,596</u>	<u>\$ 164,033,605</u>	<u>\$ 163,688,007</u>	<u>\$ 3,512,194</u>
Liabilities				
Intergovernmental Payable	<u>\$ 3,166,596</u>	<u>\$ 164,033,605</u>	<u>\$ 163,688,007</u>	<u>\$ 3,512,194</u>
UNDIVIDED LOCAL TAX FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 1,974,553	\$ 1,974,553	\$ -
Intergovernmental Receivable	826,890	842,670	826,890	842,670
Total Assets	<u>\$ 826,890</u>	<u>\$ 2,817,223</u>	<u>\$ 2,801,443</u>	<u>\$ 842,670</u>
Liabilities				
Intergovernmental Payable	<u>\$ 826,890</u>	<u>\$ 2,817,223</u>	<u>\$ 2,801,443</u>	<u>\$ 842,670</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2017

	<i>Balance</i> <i>January 1,</i> <i>2017</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance</i> <i>December 31,</i> <i>2017</i>
TOWNSHIP GASOLINE TAX FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 8	\$ 1,385,718	\$ 1,385,726	\$ -
Intergovernmental Receivable	669,270	645,826	669,270	645,826
Total Assets	<u>\$ 669,278</u>	<u>\$ 2,031,544</u>	<u>\$ 2,054,996</u>	<u>\$ 645,826</u>
Liabilities				
Intergovernmental Payable	<u>\$ 669,278</u>	<u>\$ 2,031,544</u>	<u>\$ 2,054,996</u>	<u>\$ 645,826</u>
LIBRARY AND LOCAL GOVERNMENT SUPPORT FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 3,725,428	\$ 3,725,428	\$ -
Intergovernmental Receivable	1,826,675	1,852,140	1,826,675	1,852,140
Total Assets	<u>\$ 1,826,675</u>	<u>\$ 5,577,568</u>	<u>\$ 5,552,103</u>	<u>\$ 1,852,140</u>
Liabilities				
Intergovernmental Payable	<u>\$ 1,826,675</u>	<u>\$ 5,577,568</u>	<u>\$ 5,552,103</u>	<u>\$ 1,852,140</u>
SOCIAL SECURITY BENEFITS FOR CHILDREN FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 21,267	\$ 75,992	\$ 72,577	\$ 24,682
Intergovernmental Receivable	1,338	-	1,338	-
Total Assets	<u>\$ 22,605</u>	<u>\$ 75,992</u>	<u>\$ 73,915</u>	<u>\$ 24,682</u>
Liabilities				
Due to Others	<u>\$ 22,605</u>	<u>\$ 75,992</u>	<u>\$ 73,915</u>	<u>\$ 24,682</u>
LAW ENFORCEMENT FUND				
Assets				
Cash and Cash Equivalents in Segregated Accounts	<u>\$ 137,992</u>	<u>\$ 2,617</u>	<u>\$ 16,120</u>	<u>\$ 124,489</u>
Liabilities				
Due to Others	<u>\$ 137,992</u>	<u>\$ 2,617</u>	<u>\$ 16,120</u>	<u>\$ 124,489</u>
FAIRFIELD COUNTY HISTORICAL PARKS COMMISSION FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 908,699	\$ 1,658,708	\$ 1,367,170	\$ 1,200,237
Property and Other Taxes Receivable	1,296,314	1,319,068	1,296,314	1,319,068
Accrued Interest Receivable	717	1,818	717	1,818
Intergovernmental Receivable	13,866	14,157	13,866	14,157
Total Assets	<u>\$ 2,219,596</u>	<u>\$ 2,993,751</u>	<u>\$ 2,678,067</u>	<u>\$ 2,535,280</u>
Liabilities				
External Party Payable	\$ -	\$ 22	\$ -	\$ 22
Due to Others	2,219,596	2,993,729	2,678,067	2,535,258
Total Liabilities	<u>\$ 2,219,596</u>	<u>\$ 2,993,751</u>	<u>\$ 2,678,067</u>	<u>\$ 2,535,280</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2017

	<i>Balance January 1, 2017</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2017</i>
PAYROLL AGENCY FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 249,993	\$ 11,663,478	\$ 11,648,126	\$ 265,345
Liabilities				
Intergovernmental Payable	\$ 149,651	\$ 184,232	\$ 149,651	\$ 184,232
Due to Others	100,342	11,479,246	11,498,475	81,113
Total Liabilities	<u>\$ 249,993</u>	<u>\$ 11,663,478</u>	<u>\$ 11,648,126</u>	<u>\$ 265,345</u>
COUNTY COURT AGENCY FUND				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 641,145	\$ 92,412,255	\$ 91,634,794	\$ 1,418,606
Accounts Receivable	1,701,225	770,648	1,701,225	770,648
Total Assets	<u>\$ 2,342,370</u>	<u>\$ 93,182,903</u>	<u>\$ 93,336,019</u>	<u>\$ 2,189,254</u>
Liabilities				
Due to Others	<u>\$ 2,342,370</u>	<u>\$ 93,182,903</u>	<u>\$ 93,336,019</u>	<u>\$ 2,189,254</u>
SHERIFF AGENCY FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 531,959	\$ 9,686,198	\$ 8,372,664	\$ 1,845,493
Liabilities				
Due to Others	<u>\$ 531,959</u>	<u>\$ 9,686,198</u>	<u>\$ 8,372,664</u>	<u>\$ 1,845,493</u>
INMATE AGENCY FUND				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 8,698	\$ 557,121	\$ 549,214	\$ 16,605
Liabilities				
Due to Others	<u>\$ 8,698</u>	<u>\$ 557,121</u>	<u>\$ 549,214</u>	<u>\$ 16,605</u>
FAIRFIELD COUNTY FAMILY, ADULT, AND CHILDREN FIRST COUNCIL FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 172,081	\$ 2,765,393	\$ 2,775,092	\$ 162,382
External Party Receivable	20,329	13,212	20,329	13,212
Total Assets	<u>\$ 192,410</u>	<u>\$ 2,778,605</u>	<u>\$ 2,795,421</u>	<u>\$ 175,594</u>
Liabilities				
External Party Payable	\$ -	\$ 1,883	\$ -	\$ 1,883
Due to Others	192,410	2,776,722	2,795,421	173,711
Total Liabilities	<u>\$ 192,410</u>	<u>\$ 2,778,605</u>	<u>\$ 2,795,421</u>	<u>\$ 175,594</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2017

	<i>Balance January 1, 2017</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2017</i>
ALIMONY AND CHILD SUPPORT FUND				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 13,571	\$ 897,028	\$ 898,062	\$ 12,537
Liabilities				
Due to Others	\$ 13,571	\$ 897,028	\$ 898,062	\$ 12,537
FAIRFIELD, HOCKING, LICKING, AND PERRY MULTI-COUNTY JUVENILE DETENTION DISTRICT FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 1,583,092	\$ 2,975,401	\$ 3,517,362	\$ 1,041,131
Liabilities				
Due to Others	\$ 1,583,092	\$ 2,975,401	\$ 3,517,362	\$ 1,041,131
FAIRFIELD, HOCKING, AND ATHENS COUNTIES COUNCIL OF GOVERNMENTS ON MAJOR CRIMES INVESTIGATIONS FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 423,079	\$ 530,587	\$ 629,514	\$ 324,152
Cash and Cash Equivalents in Segregated Accounts	19,489	648	8,878	11,259
Total Assets	\$ 442,568	\$ 531,235	\$ 638,392	\$ 335,411
Liabilities				
Due to Others	\$ 442,568	\$ 531,235	\$ 638,392	\$ 335,411
RECORDER HOUSING TRUST FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 131,910	\$ 730,918	\$ 734,504	\$ 128,324
Cash and Cash Equivalents in Segregated Accounts	70,531	57,108	70,531	57,108
Total Assets	\$ 202,441	\$ 788,026	\$ 805,035	\$ 185,432
Liabilities				
Intergovernmental Payable	\$ 202,441	\$ 788,026	\$ 805,035	\$ 185,432
INDIGENT DEFENSE FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 2,630	\$ 1,384	\$ 579	\$ 3,435
Accounts Receivable	2,477	2,489	2,477	2,489
Intergovernmental Receivable	482	454	482	454
Total Assets	\$ 5,589	\$ 4,327	\$ 3,538	\$ 6,378
Liabilities				
Intergovernmental Payable	\$ 5,589	\$ 4,327	\$ 3,538	\$ 6,378

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2017

	<i>Balance January 1, 2017</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2017</i>
ARSON REGISTRATION FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 50	\$ -	\$ -	\$ 50
Liabilities				
Intergovernmental Payable	\$ 50	\$ -	\$ -	\$ 50
UNDIVIDED WIRELESS FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 106,797	\$ 137,686	\$ 137,599	\$ 106,884
Total Assets	<u>\$ 106,797</u>	<u>\$ 137,686</u>	<u>\$ 137,599</u>	<u>\$ 106,884</u>
Liabilities				
Intergovernmental Payable	\$ 106,797	\$ 137,686	\$ 137,599	\$ 106,884
GREENFIELD WATER AND SEWER FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 45,296	\$ 1,279,541	\$ 1,268,946	\$ 55,891
Cash and Cash Equivalents in Segregated Accounts	82,047	86,498	82,047	86,498
Total Assets	<u>\$ 127,343</u>	<u>\$ 1,366,039</u>	<u>\$ 1,350,993</u>	<u>\$ 142,389</u>
Liabilities				
Intergovernmental Payable	\$ 127,343	\$ 1,366,039	\$ 1,350,993	\$ 142,389
FAIRFIELD 33 DEVELOPMENT FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 48,094	\$ 76,100	\$ 54,161	\$ 70,033
Liabilities				
Due to Others	\$ 48,094	\$ 76,100	\$ 54,161	\$ 70,033
OHIO ELECTIONS COMMISSION FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 1,995	\$ 1,995	\$ -
Liabilities				
Due to Others	\$ -	\$ 1,995	\$ 1,995	\$ -
WORKFORCE INNOVATION OPPORTUNITY ACT AREA 20 FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 51,092	\$ 2,221,648	\$ 2,233,113	\$ 39,627
Liabilities				
External Party Payable	\$ -	\$ 8,790	\$ -	\$ 8,790
Intergovernmental payable	51,092	2,212,858	2,233,113	30,837
Total Liabilities	<u>\$ 51,092</u>	<u>\$ 2,221,648</u>	<u>\$ 2,233,113</u>	<u>\$ 39,627</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2017

	<i>Balance January 1, 2017</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2017</i>
BRIDGES TO TRANSITION				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 63,222	\$ 63,222	\$ -
Liabilities				
Due to Others	-	63,222	63,222	-
Total Liabilities	\$ -	\$ 63,222	\$ 63,222	\$ -
TOTAL - ALL AGENCY FUNDS				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 12,225,897	\$ 374,022,826	\$ 372,081,439	\$ 14,167,284
Cash and Cash Equivalents in Segregated Accounts	973,473	94,013,275	93,259,646	1,727,102
Receivables:				
Property Taxes	160,810,111	164,889,410	160,810,111	164,889,410
Lodging Taxes	56,508	58,620	56,508	58,620
Accounts	2,608,949	1,857,788	2,608,949	1,857,788
Special Assessments	2,219,146	2,017,115	2,219,146	2,017,115
Accrued Interest	717	2,076	717	2,076
Intergovernmental	14,193,114	14,291,613	14,193,114	14,291,613
Tax Increment Financing Receivable	3,677,306	3,595,415	3,677,306	3,595,415
External Party Receivable	41,807	13,800	41,807	13,800
Total Assets	<u>\$ 196,807,028</u>	<u>\$ 654,761,938</u>	<u>\$ 648,948,743</u>	<u>\$ 202,620,223</u>
Liabilities				
External Party Payable	\$ 37,191	\$ 13,095	\$ 6,661	\$ 43,625
Intergovernmental Payable	187,275,114	524,958,300	520,268,547	191,964,867
Due to Others	9,494,723	129,790,543	128,673,535	10,611,731
Total Liabilities	<u>\$ 196,807,028</u>	<u>\$ 654,761,938</u>	<u>\$ 648,948,743</u>	<u>\$ 202,620,223</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.	S2-S16
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.	S18-S40
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.	S41-S48
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.	S49-S51
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.	S52-S63

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

Fairfield County, Ohio

NET POSITION BY COMPONENT LAST TEN YEARS ACCRUAL BASIS OF ACCOUNTING

	2017	2016	2015 (3)	2014 (3)
Governmental Activities:				
Net Investment in Capital Assets.....	\$ 172,092,772	\$ 164,493,791	\$ 162,414,457	\$ 161,056,531
Restricted for:				
Capital Projects.....	686,899	583,755	699,643	940,425
Debt Service.....	61,658	-	359,461	610,240
Other Purposes.....	1,863,679	2,533,420	2,815,777	1,792,183
Real Estate Assessment and Delinquencies.....	6,280,756	6,053,571	5,437,355	5,307,820
Road, Bridge, and Culvert Projects.....	6,286,312	7,088,413	6,891,207	7,274,665
Ditch Maintenance.....	1,923,516	1,854,960	1,982,932	1,945,731
Developmental Disabilities.....	16,241,669	11,497,255	6,648,866	8,193,233
Mental Health.....	4,825,203	4,266,567	4,471,257	4,240,990
Children Services and Children's Trust.....	2,815,240	2,761,157	3,441,418	2,469,833
Child, Adult, and Senior Protective Services	5,542,142	5,172,635	4,774,823	4,325,915
Child Support Enforcement	2,459,626	1,826,987	1,598,661	1,501,467
Juvenile Court Services	962,582	1,391,931	2,277,121	2,273,380
Dog and Kennel Services (2).....	310,427	442,399	486,528	629,524
Wireless 9-1-1 Services (2).....	132,058	102,851	210,404	337,343
Youth Services	604,173	533,702	564,462	426,004
Community Development Block Grant (1).....	1,109,307	1,201,335	1,151,553	1,094,500
Economic Development Assistance (2).....	806,012	785,687	770,461	756,361
Court Computer Services (2).....	973,424	812,182	821,120	789,319
Unrestricted.....	(14,763,001)	(1,197,021)	1,108,853	(2,586,921)
Total Governmental Activities Net Position.....	211,214,454	212,205,577	208,926,359	203,378,543
Business-Type Activities:				
Net Investment in Capital Assets.....	39,287,739	39,342,206	36,395,196	36,156,612
Restricted for Capital Projects.....	2,977,688	2,980,688	3,877,584	-
Unrestricted.....	11,819,477	8,360,402	7,301,526	9,602,203
Total Business-Type Activities Net Position.....	54,084,904	50,683,296	47,574,306	45,758,815
Primary Government:				
Net Investment in Capital Assets.....	211,380,511	203,835,997	198,809,653	197,213,143
Restricted for:				
Capital Projects.....	3,664,587	3,564,443	4,577,227	940,425
Debt Service.....	61,658	-	359,461	610,240
Other Purposes.....	1,863,679	2,533,420	2,815,777	1,792,183
Real Estate Assessment.....	6,280,756	6,053,571	5,437,355	5,307,820
Road, Bridge, and Culvert Projects.....	6,286,312	7,088,413	6,891,207	7,274,665
Ditch Maintenance.....	1,923,516	1,854,960	1,982,932	1,945,731
Developmental Disabilities.....	16,241,669	11,497,255	6,648,866	8,193,233
Mental Health.....	4,825,203	4,266,567	4,471,257	4,240,990
Children Services.....	2,815,240	2,761,157	3,441,418	2,469,833
Child, Adult, and Senior Protective Services	5,542,142	5,172,635	4,774,823	4,325,915
Child Support Enforcement	2,459,626	1,826,987	1,598,661	1,501,467
Juvenile Court Services	962,582	1,391,931	2,277,121	2,273,380
Dog Adoption Center and Shelter Services (2).....	310,427	442,399	486,528	629,524
Wireless 9-1-1 Services (2).....	132,058	102,851	210,404	337,343
Youth Services	604,173	533,702	564,462	426,004
Community Development Block Grant (1).....	1,109,307	1,201,335	1,151,553	1,094,500
Economic Development Assistance (2).....	806,012	785,687	770,461	756,361
Court Computer Services (2).....	973,424	812,182	821,120	789,319
Unrestricted.....	(2,943,524)	7,163,381	8,410,379	7,015,282
Total Primary Government Net Position.....	\$ 265,299,358	\$ 262,888,873	\$ 256,500,665	\$ 249,137,358

(1) Prior to 2009, this classification was combined with other purposes.

(3) Implemented GASB 68 in 2015 and restated net position in 2014.

(2) Prior to 2012, this classification was combined with other purposes.

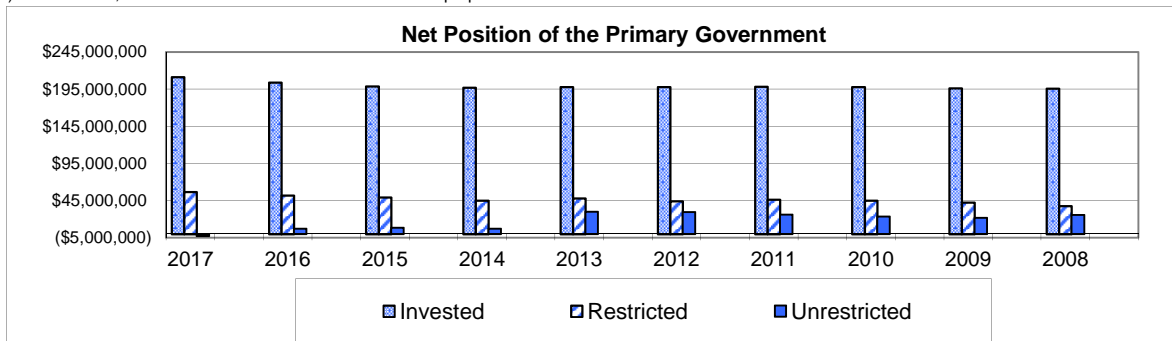


Table 1

	2013	2012	2011	2010	2009	2008
\$	162,713,111	\$ 162,842,848	\$ 162,697,179	\$ 163,090,151	\$ 162,064,907	\$ 163,111,804
	3,682,653	253,813	820,766	868,793	786,465	827,240
	566,173	490,573	320,481	313,164	15,526	103,871
	1,916,490	2,370,716	5,349,576	5,689,330	7,542,057	6,383,941
	4,505,550	4,510,224	4,331,847	3,692,747	3,139,151	2,623,522
	7,015,755	7,505,146	7,528,836	7,535,083	8,411,597	7,970,879
	1,895,247	1,804,320	1,707,023	1,585,880	1,488,980	1,398,556
	10,793,336	11,609,683	12,933,467	12,169,322	11,254,755	9,767,977
	4,008,361	2,411,669	2,019,448	3,243,988	3,031,750	3,774,501
	1,792,246	1,041,423	1,487,833	1,563,775	840,444	911,188
	4,285,609	3,853,572	3,456,248	3,065,641	1,407,536	1,042,738
	1,107,672	786,125	817,016	46,744	672,656	496,263
	2,615,158	2,939,198	3,311,593	3,295,677	1,496,369	1,687,644
	712,086	730,445	-	-	-	-
	510,901	521,169	-	-	-	-
	364,051	473,966	568,520	358,072	663,264	832,156
	739,631	1,398,757	1,577,258	1,451,363	1,522,458	-
	808,288	826,133	-	-	-	-
	813,786	766,755	-	-	-	-
	20,868,863	21,498,655	18,712,072	16,863,812	14,335,702	17,894,985
	231,714,967	228,635,190	227,639,163	224,833,542	218,673,617	218,827,265
	35,078,394	35,202,253	35,887,252	35,001,789	34,245,459	32,757,780
	-	-	-	-	-	-
	9,068,264	8,077,123	7,449,748	6,782,606	7,375,650	7,679,584
	44,146,658	43,279,376	43,337,000	41,784,395	41,621,109	40,437,364
	197,791,505	198,045,101	198,584,431	198,091,940	196,310,366	195,869,584
	3,682,653	253,813	820,766	868,793	786,465	827,240
	566,173	490,573	320,481	313,164	15,526	103,871
	1,916,490	2,370,716	5,349,576	5,689,330	7,542,057	6,383,941
	4,505,550	4,510,224	4,331,847	3,692,747	3,139,151	2,623,522
	7,015,755	7,505,146	7,528,836	7,535,083	8,411,597	7,970,879
	1,895,247	1,804,320	1,707,023	1,585,880	1,488,980	1,398,556
	10,793,336	11,609,683	12,933,467	12,169,322	11,254,755	9,767,977
	4,008,361	2,411,669	2,019,448	3,243,988	3,031,750	3,774,501
	1,792,246	1,041,423	1,487,833	1,563,775	840,444	911,188
	4,285,609	3,853,572	3,456,248	3,065,641	1,407,536	1,042,738
	1,107,672	786,125	817,016	46,744	672,656	496,263
	2,615,158	2,939,198	3,311,593	3,295,677	1,496,369	1,687,644
	712,086	730,445	-	-	-	-
	510,901	521,169	-	-	-	-
	364,051	473,966	568,520	358,072	663,264	832,156
	739,631	1,398,757	1,577,258	1,451,363	1,522,458	-
	808,288	826,133	-	-	-	-
	813,786	766,755	-	-	-	-
	29,937,127	29,575,778	26,161,820	23,646,418	21,711,352	25,574,569
\$	275,861,625	\$ 271,914,566	\$ 270,976,163	\$ 266,617,937	\$ 260,294,726	\$ 259,264,629

Fairfield County, Ohio

CHANGES IN NET POSITION LAST TEN YEARS ACCRUAL BASIS OF ACCOUNTING

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Program Revenues				
Governmental Activities:				
Charges for Services:				
General Government:				
Legislative and Executive	\$ 8,333,369	\$ 8,394,021	\$ 8,058,346	\$ 7,871,335
Judicial	1,163,915	838,575	1,108,674	1,215,905
Public Safety	2,861,655	2,664,604	2,527,068	2,146,720
External Portion	629,017	-	-	-
Public Works	2,064,320	2,075,612	1,945,174	1,858,134
External Portion	267,226	-	-	-
Health	1,525,302	1,496,523	1,362,441	1,523,741
Human Services	4,467,222	5,241,666	4,003,871	4,219,410
External Portion	60,275	-	-	-
Urban Redevelopment and				
Housing	530	579	6,129	3,097
Transportation	202,808	120,761	122,978	105,607
Subtotal Charges for Services	<u>21,575,639</u>	<u>20,832,341</u>	<u>19,134,681</u>	<u>18,943,949</u>
Operating Grants, Contributions, and Interest:				
General Government:				
Legislative and Executive	2,369	164,186	-	89,658
Judicial	1,747,748	1,255,921	1,816,112	1,443,292
Public Safety	1,682,496	1,631,693	2,057,067	1,453,724
Intergovernmental	108,828	255,070	286,451	206,264
Public Works	5,786,270	5,816,209	5,856,806	5,736,593
Health	8,805,817	8,545,984	8,230,176	8,109,986
Human Services	14,081,946	11,948,541	14,247,828	13,104,857
Urban Redevelopment and Housing	239,909	1,123,783	494,358	1,145,622
Intergovernmental	-	-	-	-
Transportation	3	3	-	-
Subtotal Operating Grants,				
Contributions, and Interest	<u>32,455,386</u>	<u>30,741,390</u>	<u>32,988,798</u>	<u>31,289,996</u>
Capital Grants, Contributions, and Interest:				
General Government:				
Legislative and Executive	-	-	-	-
Public Safety	-	-	286,830	-
Public Works	447,404	1,651,529	975,864	823,185
Transportation	339,618	665,805	197,911	186,660
Subtotal Capital Grants,				
Contributions, and Interest	<u>787,022</u>	<u>2,317,334</u>	<u>1,460,605</u>	<u>1,009,845</u>
Total Governmental Activities				
Program Revenues.....	<u>54,818,047</u>	<u>53,891,065</u>	<u>53,584,084</u>	<u>51,243,790</u>
Business-Type Activities:				
Charges for Services:				
Sewer	4,141,432	3,999,097	3,806,862	3,749,788
Water	3,073,906	3,018,959	2,745,871	2,803,454
Airport Fuel Operations (1)	269,335	313,112	371,229	365,518
Capital Grants, Contributions, and Interest:				
Sewer	846,107	1,494,915	793,193	1,317,969
Water	2,332,059	945,935	653,836	535,436
Total Business-Type Activities				
Program Revenues.....	<u>10,662,839</u>	<u>9,772,018</u>	<u>8,370,991</u>	<u>8,772,165</u>
Total Primary Government Program Revenues.....	<u>\$ 65,480,886</u>	<u>\$ 63,663,083</u>	<u>\$ 61,955,075</u>	<u>\$ 60,015,955</u>

(1) This fund was established as a new fund in 2011.

Table 2

	2013	2012	2011	2010	2009	2008
\$	7,688,543	\$ 7,086,073	\$ 6,862,904	\$ 6,398,610	\$ 5,989,976	\$ 5,880,810
	1,279,347	1,371,839	1,268,770	1,409,215	1,290,521	1,334,416
	2,329,434	2,206,063	2,074,333	1,970,260	2,003,584	2,376,232
	-	-	-	-	-	-
	1,405,576	1,427,794	1,609,381	1,491,723	1,288,905	1,458,693
	-	-	-	-	-	-
	1,216,358	1,487,674	1,306,799	1,116,406	1,129,009	1,168,662
	3,260,781	4,633,527	3,995,605	3,821,310	5,490,535	3,709,786
	-	-	-	-	-	-
	284,138	256,977	847,207	2,959	4,630	2,249
	87,536	28,459	29,478	27,978	27,683	19,706
	<u>17,551,713</u>	<u>18,498,406</u>	<u>17,994,477</u>	<u>16,238,461</u>	<u>17,224,843</u>	<u>15,950,554</u>
	5,163	30,579	12,731	37,899	23,650	18,477
	1,548,368	1,376,991	1,525,057	1,966,165	1,500,147	1,343,587
	1,320,457	1,395,873	1,428,612	1,566,275	1,383,869	1,477,505
	223,380	235,453	185,135	178,676	58,200	81,932
	5,701,013	5,440,991	5,887,915	5,709,201	5,767,228	5,895,707
	9,565,051	10,442,528	13,527,797	14,232,836	13,404,136	13,250,615
	12,402,368	11,142,515	11,712,694	12,736,836	17,857,183	16,636,276
	531,306	1,034,510	303,837	1,166,508	1,818,752	749,991
	-	-	-	-	-	17,024
	-	-	-	15,065	-	-
	<u>31,297,106</u>	<u>31,099,440</u>	<u>34,583,778</u>	<u>37,609,461</u>	<u>41,813,165</u>	<u>39,471,114</u>
	-	-	-	58,560	-	5,499
	47,083	-	-	38,019	-	10,000
	1,246,172	1,408,811	465,925	1,404,234	1,138,556	755,247
	527,441	163,185	1,117,136	425,338	116,233	-
	<u>1,820,696</u>	<u>1,571,996</u>	<u>1,583,061</u>	<u>1,926,151</u>	<u>1,254,789</u>	<u>770,746</u>
	<u>50,669,515</u>	<u>51,169,842</u>	<u>54,161,316</u>	<u>55,774,073</u>	<u>60,292,797</u>	<u>56,192,414</u>
	3,631,514	3,542,068	3,468,251	3,367,126	3,188,624	3,142,127
	2,641,997	2,721,405	2,527,082	2,577,710	2,406,358	2,394,160
	383,476	372,397	237,175	-	-	-
	279,561	140,029	939,458	67,950	1,088,880	726,159
	286,359	139,087	528,637	56,900	884,404	643,590
	<u>7,222,907</u>	<u>6,914,986</u>	<u>7,700,603</u>	<u>6,069,686</u>	<u>7,568,266</u>	<u>6,906,036</u>
\$	<u>57,892,422</u>	<u>\$ 58,084,828</u>	<u>\$ 61,861,919</u>	<u>\$ 61,843,759</u>	<u>\$ 67,861,063</u>	<u>\$ 63,098,450</u>

(continued)

Fairfield County, Ohio

CHANGES IN NET POSITION LAST TEN YEARS ACCRUAL BASIS OF ACCOUNTING

	<u>2017</u>	<u>2016</u>	<u>2015 (2)</u>	<u>2014</u>
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 16,677,471	\$ 15,506,679	\$ 13,675,852	\$ 13,242,260
Intergovernmental	2,034,601	1,927,937	1,890,535	1,675,531
Judicial	8,133,551	7,499,166	6,633,915	6,587,813
Public Safety	24,909,645	19,063,913	18,203,146	17,489,204
Intergovernmental	211,978	287,873	115,426	236,049
External Portion (3)	565,168	-	-	-
Public Works	12,698,739	12,777,181	11,090,804	12,034,342
External Portion (3)	240,101	-	-	-
Health	23,580,852	23,757,315	22,489,901	22,294,998
Human Services	27,734,143	26,632,756	24,695,755	23,684,836
External Portion (3)	54,156	-	-	-
Urban Redevelopment and Housing	334,045	389,390	207,241	854,375
Intergovernmental	123,839	550,295	305,800	321,851
Transportation	461,105	483,836	420,936	353,261
Interest and Fiscal Charges	1,453,296	1,527,436	1,490,379	638,308
Total Governmental Activities Expenses.....	<u>119,212,690</u>	<u>110,403,777</u>	<u>101,219,690</u>	<u>99,412,828</u>
Business-Type Activities:				
Sewer	3,621,081	3,488,370	3,263,146	3,316,387
Water	3,425,449	2,905,427	2,962,655	2,895,013
Airport Fuel Operations (1)	249,217	296,091	358,770	360,847
Total Business-Type Activities Expenses.....	<u>7,295,747</u>	<u>6,689,888</u>	<u>6,584,571</u>	<u>6,572,247</u>
Total Primary Government Program Expenses.....	<u>126,508,437</u>	<u>117,093,665</u>	<u>107,804,261</u>	<u>105,985,075</u>
Net (Expense)/Revenue				
Governmental Activities	(64,394,643)	(56,512,712)	(47,635,606)	(48,169,038)
Business-Type Activities	3,367,092	3,082,130	1,786,420	2,199,918
Total Primary Government Net (Expense) Revenue	<u>\$ (61,027,551)</u>	<u>\$ (53,430,582)</u>	<u>\$ (45,849,186)</u>	<u>\$ (45,969,120)</u>

(1) This fund was established as a new fund in 2011.

(2) Expenses are first impacted by the implementation of GASB 68 beginning in 2015.

(3) The External Portion was new in 2017 due to the new self-insurance program which included external agencies within Fairfield County.

(Continued)

Table 2

2013	2012	2011	2010	2009	2008
\$ 11,995,690	\$ 11,753,812	\$ 10,615,697	\$ 11,632,207	\$ 10,807,064	\$ 11,923,640
1,574,482	1,523,966	1,706,046	1,635,496	1,815,829	1,863,467
8,161,601	7,027,420	6,734,352	6,469,930	5,964,528	5,538,194
17,294,959	16,093,483	16,083,598	16,213,798	15,850,652	15,425,818
225,248	206,895	187,776	156,008	44,396	116,172
-	-	-	-	-	-
12,142,546	12,017,653	11,255,450	11,200,993	10,922,058	11,328,723
-	-	-	-	-	-
20,795,110	22,460,547	25,822,853	24,015,477	23,695,239	24,730,141
22,065,507	23,307,695	22,064,098	21,510,978	26,811,254	27,517,647
-	-	-	-	-	-
1,124,125	955,113	835,485	1,358,860	358,921	102,906
376,227	496,220	197,158	269,026	353,036	111,049
461,912	281,300	307,861	291,787	230,852	219,451
611,684	881,531	766,964	683,007	960,382	1,020,192
<u>96,829,091</u>	<u>97,005,635</u>	<u>96,577,338</u>	<u>95,437,567</u>	<u>97,814,211</u>	<u>99,897,400</u>
3,310,519	3,386,900	3,358,333	3,060,231	3,655,152	3,424,048
2,707,090	3,243,844	2,843,133	2,948,260	2,843,308	2,803,331
<u>381,829</u>	<u>393,174</u>	<u>208,204</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>6,399,438</u>	<u>7,023,918</u>	<u>6,409,670</u>	<u>6,008,491</u>	<u>6,498,460</u>	<u>6,227,379</u>
<u>103,228,529</u>	<u>104,029,553</u>	<u>102,987,008</u>	<u>101,446,058</u>	<u>104,312,671</u>	<u>106,124,779</u>
(46,159,576)	(45,835,793)	(42,416,022)	(39,663,494)	(37,521,414)	(43,704,986)
<u>823,469</u>	<u>(108,932)</u>	<u>1,290,933</u>	<u>61,195</u>	<u>1,069,806</u>	<u>678,657</u>
<u>\$ (45,336,107)</u>	<u>\$ (45,944,725)</u>	<u>\$ (41,125,089)</u>	<u>\$ (39,602,299)</u>	<u>\$ (36,451,608)</u>	<u>\$ (43,026,329)</u>

(continued)

Fairfield County, Ohio

CHANGES IN NET POSITION

LAST TEN YEARS

ACCRUAL BASIS OF ACCOUNTING

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes Levied for:				
General Purposes	\$ 8,417,609	\$ 8,018,280	\$ 7,763,214	\$ 7,369,626
Public Works	1,352,194	1,337,916	1,269,920	1,251,901
Health	16,881,153	16,846,479	10,601,294	9,562,314
Human Services	4,881,778	4,553,594	4,430,033	4,181,092
Permissive Real Property Transfer Taxes				
Levied for General Purposes	2,346,583	2,015,276	1,889,871	1,505,420
Lodging Tax Levied for Public Works	230,028	223,961	210,804	207,593
Sales Taxes Levied for				
General Purposes	21,924,548	21,196,300	20,987,311	19,617,691
Grants and Entitlements Not				
Restricted to Specific Programs.....	5,397,005	4,030,433	4,150,472	3,966,446
Unrestricted Interest	995,494	467,370	845,906	376,617
Unrestricted Contributions	-	200	38,071	9,824
Other	977,128	1,102,121	996,526	1,021,599
Total Governmental Activities.....	<u>63,403,520</u>	<u>59,791,930</u>	<u>53,183,422</u>	<u>49,070,123</u>
Business-Type Activities:				
Grants and Entitlements Not				
Restricted to Specific Programs.....	-	-	-	-
Unrestricted Interest	12,276	8,066	2,963	10,919
Gain on Sale of Capital Assets	-	-	5,267	-
Other	22,240	18,794	20,841	22,374
Total Business-Type Activities.....	<u>34,516</u>	<u>26,860</u>	<u>29,071</u>	<u>33,293</u>
Total Primary Government General Revenues and Other Changes in Net Position.....	<u>63,438,036</u>	<u>59,818,790</u>	<u>53,212,493</u>	<u>49,103,416</u>
Increase (Decrease) Before Transfers				
Governmental Activities.....	(991,123)	3,279,218	5,547,816	901,085
Business-Type Activities.....	<u>3,401,608</u>	<u>3,108,990</u>	<u>1,815,491</u>	<u>2,233,211</u>
Total Primary Government Increase (Decrease) Before Transfers.....	<u>2,410,485</u>	<u>6,388,208</u>	<u>7,363,307</u>	<u>3,134,296</u>
Transfer In (Out)				
Governmental Activities.....	-	-	-	-
Business-Type Activities.....	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Increase (Decrease) After Transfers				
Governmental Activities.....	(991,123)	3,279,218	5,547,816	901,085
Business-Type Activities.....	<u>3,401,608</u>	<u>3,108,990</u>	<u>1,815,491</u>	<u>2,233,211</u>
Total Primary Government Increase (Decrease) After Transfers.....	<u>\$ 2,410,485</u>	<u>\$ 6,388,208</u>	<u>\$ 7,363,307</u>	<u>\$ 3,134,296</u>

(Continued)

Table 2

<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
\$ 7,590,096	\$ 7,534,074	\$ 7,445,374	\$ 7,488,581	\$ 7,422,296	\$ 7,416,439
1,278,153	1,268,388	1,252,904	1,230,093	1,208,984	1,202,570
9,986,162	9,908,337	9,787,653	9,606,661	9,443,310	9,405,308
4,373,808	4,312,867	4,297,937	4,622,499	1,246,085	1,199,964
1,298,789	1,187,728	1,104,112	1,102,603	998,710	1,289,127
192,927	170,629	153,746	138,741	146,067	172,529
18,626,082	17,756,930	16,874,160	16,403,143	11,778,248	11,721,134
4,041,008	3,362,693	3,078,536	3,899,214	3,563,293	3,696,906
396,788	459,007	473,819	715,339	930,709	2,748,397
-	-	-	-	-	-
1,455,540	871,167	901,639	616,545	630,064	854,058
<u>49,239,353</u>	<u>46,831,820</u>	<u>45,369,880</u>	<u>45,823,419</u>	<u>37,367,766</u>	<u>39,706,432</u>
-	-	-	-	6,162	-
13,326	12,995	33,619	65,586	74,584	143,701
938	4,095	-	-	-	-
29,549	34,218	79,816	36,505	33,193	17,381
<u>43,813</u>	<u>51,308</u>	<u>113,435</u>	<u>102,091</u>	<u>113,939</u>	<u>161,082</u>
<u>49,283,166</u>	<u>46,883,128</u>	<u>45,483,315</u>	<u>45,925,510</u>	<u>37,481,705</u>	<u>39,867,514</u>
3,079,777	996,027	2,953,858	6,159,925	(153,648)	(3,998,554)
<u>867,282</u>	<u>(57,624)</u>	<u>1,404,368</u>	<u>163,286</u>	<u>1,183,745</u>	<u>839,739</u>
<u>3,947,059</u>	<u>938,403</u>	<u>4,358,226</u>	<u>6,323,211</u>	<u>1,030,097</u>	<u>(3,158,815)</u>
-	-	(148,237)	-	-	-
<u>-</u>	<u>-</u>	<u>148,237</u>	<u>-</u>	<u>-</u>	<u>-</u>
3,079,777	996,027	2,805,621	6,159,925	(153,648)	(3,998,554)
<u>867,282</u>	<u>(57,624)</u>	<u>1,552,605</u>	<u>163,286</u>	<u>1,183,745</u>	<u>839,739</u>
<u>\$ 3,947,059</u>	<u>\$ 938,403</u>	<u>\$ 4,358,226</u>	<u>\$ 6,323,211</u>	<u>\$ 1,030,097</u>	<u>\$ (3,158,815)</u>

Fairfield County, Ohio

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

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Function/Program:				
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 8,335,738	\$ 8,558,207	\$ 8,058,346	\$ 7,960,993
Judicial	2,911,663	2,094,496	2,924,786	2,659,197
Public Safety.....	4,544,151	4,296,297	4,870,965	3,600,444
Intergovernmental	108,828	255,070	286,451	206,264
External Portion (2)	629,017	-	-	-
Public Works	8,297,994	9,543,350	8,777,844	8,417,912
External Portion (2)	267,226	-	-	-
Health	10,331,119	10,042,507	9,592,617	9,633,727
Human Services	18,549,168	17,190,207	18,251,699	17,324,267
External Portion (2)	60,275	-	-	-
Urban Redevelopment and Housing	240,439	1,124,362	500,487	1,148,719
Intergovernmental	-	-	-	-
Transportation	542,429	786,569	320,889	292,267
Total Governmental Activities	<u>54,818,047</u>	<u>53,891,065</u>	<u>53,584,084</u>	<u>51,243,790</u>
Business-Type Activities:				
Sewer.....	4,987,539	5,494,012	4,600,055	5,067,757
Water.....	5,405,965	3,964,894	3,399,707	3,338,890
Airport Fuel Operations (1).....	269,335	313,112	371,229	365,518
Total Business-Type Activities.....	<u>10,662,839</u>	<u>9,772,018</u>	<u>8,370,991</u>	<u>8,772,165</u>
Total Primary Government.....	<u>\$ 65,480,886</u>	<u>\$ 63,663,083</u>	<u>\$ 61,955,075</u>	<u>\$ 60,015,955</u>

(1) This fund was established as a new fund in 2011.

(2) The External Portion was new in 2017 due to the new self-insurance program which included external agencies within Fairfield County.

Table 3

	2013	2012	2011	2010	2009	2008
\$	7,693,706	\$ 7,116,652	\$ 6,875,635	\$ 6,495,069	\$ 6,013,626	\$ 5,904,786
	2,827,715	2,748,830	2,793,827	3,375,380	2,790,668	2,678,003
	3,696,974	3,601,936	3,502,945	3,574,554	3,387,453	3,863,737
	223,380	235,453	185,135	178,676	58,200	81,932
	-	-	-	-	-	-
	8,352,761	8,277,596	7,963,221	8,605,158	8,194,689	8,109,647
	-	-	-	-	-	-
	10,781,409	11,930,202	14,834,596	15,349,242	14,533,145	14,419,277
	15,663,149	15,776,042	15,708,299	16,558,146	23,347,718	20,346,062
	-	-	-	-	-	-
	815,444	1,291,487	1,151,044	1,169,467	1,823,382	752,240
	-	-	-	-	-	17,024
	614,977	191,644	1,146,614	468,381	143,916	19,706
	<u>50,669,515</u>	<u>51,169,842</u>	<u>54,161,316</u>	<u>55,774,073</u>	<u>60,292,797</u>	<u>56,192,414</u>
	3,911,075	3,682,097	4,407,709	3,435,076	4,277,504	3,868,286
	2,928,356	2,860,492	3,055,719	2,634,610	3,290,762	3,037,750
	383,476	372,397	237,175	-	-	-
	<u>7,222,907</u>	<u>6,914,986</u>	<u>7,700,603</u>	<u>6,069,686</u>	<u>7,568,266</u>	<u>6,906,036</u>
\$	<u>57,892,422</u>	<u>\$ 58,084,828</u>	<u>\$ 61,861,919</u>	<u>\$ 61,843,759</u>	<u>\$ 67,861,063</u>	<u>\$ 63,098,450</u>

Fairfield County, Ohio

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

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
General Fund:				
Nonspendable.....	\$ 1,984,707	\$ 4,287,882	\$ 4,300,321	\$ 2,389,391
Committed.....	728,431	551,985	423,703	378,895
Assigned.....	9,676,026	7,180,590	6,930,727	6,074,143
Unassigned.....	6,548,222	6,893,414	6,003,249	10,257,108
Reserved.....	-	-	-	-
Unreserved.....	-	-	-	-
Total General Fund.....	<u>18,937,386</u>	<u>18,913,871</u>	<u>17,658,000</u>	<u>19,099,537</u>
All Other Governmental Funds:				
Nonspendable.....	\$ 728,810	\$ 1,167,044	\$ 1,342,835	\$ 911,920
Restricted.....	47,629,813	45,513,857	63,567,397	37,085,075
Committed.....	963,650	9,019,927	9,174,174	5,212,625
Assigned.....	561,534	355,897	326,894	227,010
Unassigned (Deficits).....	(1,051,823)	(1,198,788)	(1,606,295)	(1,336,415)
Reserved.....	-	-	-	-
Unreserved, Reported in:				
Special Revenue Funds.....	-	-	-	-
Debt Service Funds.....	-	-	-	-
Capital Projects Funds.....	-	-	-	-
Total All Other Governmental Funds.....	<u>48,831,984</u>	<u>54,857,937</u>	<u>72,805,005</u>	<u>42,100,215</u>
Total Governmental Funds.....	<u>\$ 67,769,370</u>	<u>\$ 73,771,808</u>	<u>\$ 90,463,005</u>	<u>\$ 61,199,752</u>

Note: The County implemented Governmental Accounting Standards Board Statement No. 54 in 2011.

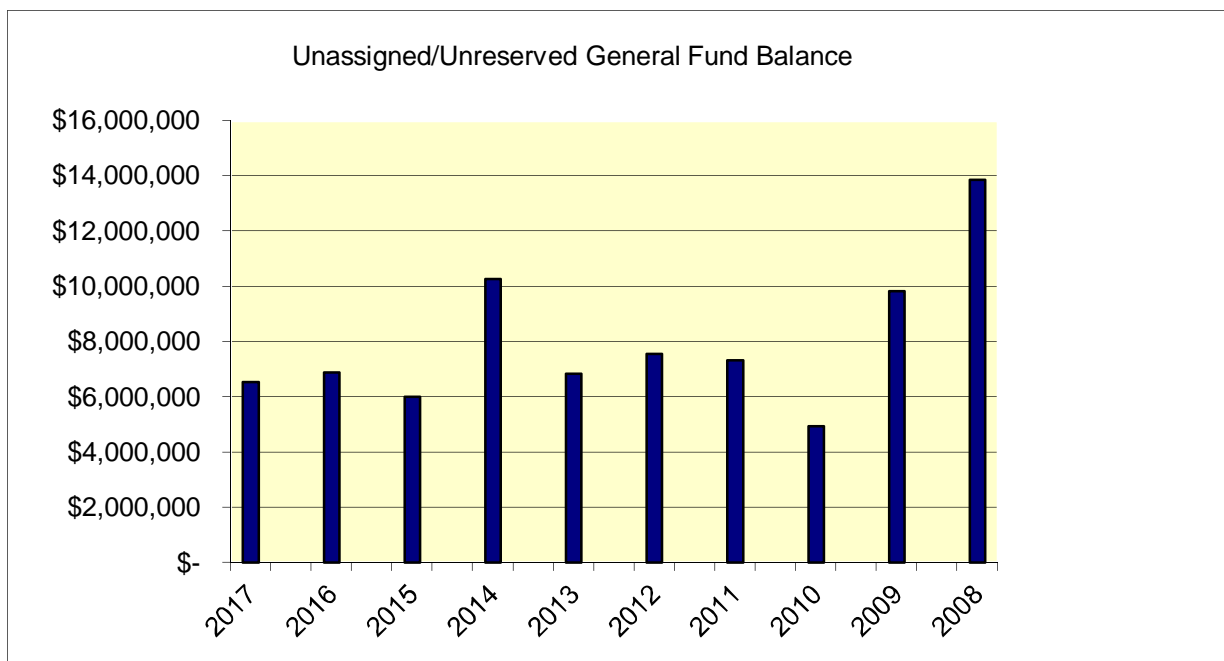


Table 4

2013	2012	2011	2010	2009	2008
\$ 2,559,610	\$ 2,712,453	\$ 1,778,218	\$ 1,637,186	\$ -	\$ -
399,983	732,367	348,551	169,099	-	-
8,634,415	8,068,619	6,604,540	7,495,479	-	-
6,830,853	7,559,911	7,318,500	4,940,884	-	-
-	-	-	-	1,235,917	1,844,284
-	-	-	-	9,830,204	13,860,629
<u>18,424,861</u>	<u>19,073,350</u>	<u>16,049,809</u>	<u>14,242,648</u>	<u>11,066,121</u>	<u>15,704,913</u>
\$ 769,550	\$ 490,702	\$ 764,436	\$ 1,010,923	\$ -	\$ -
37,924,417	35,867,403	35,393,317	33,611,138	-	-
3,888,956	1,139,978	1,957,384	1,559,668	-	-
287,280	151,373	159,691	404,133	-	-
(1,806,247)	(1,500,587)	(1,655,757)	(1,483,159)	-	-
-	-	-	-	4,777,521	3,450,359
-	-	-	-	27,870,875	25,538,852
-	-	-	-	536,102	629,638
-	-	-	-	1,172,227	1,403,544
<u>41,063,956</u>	<u>36,148,869</u>	<u>36,619,071</u>	<u>35,102,703</u>	<u>34,356,725</u>	<u>31,022,393</u>
<u>\$ 59,488,817</u>	<u>\$ 55,222,219</u>	<u>\$ 52,668,880</u>	<u>\$ 49,345,351</u>	<u>\$ 45,422,846</u>	<u>\$ 46,727,306</u>

Fairfield County, Ohio

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

	2017	2016	2015	2014
REVENUES				
Property Taxes.....	\$ 31,326,704	\$ 30,847,585	\$ 24,082,880	\$ 23,393,470
Permissive Real Property Transfer Taxes.....	2,346,583	2,015,276	1,889,871	1,505,420
Lodging Taxes.....	230,028	223,961	210,804	207,593
Sales Taxes.....	21,767,384	21,304,985	20,732,180	19,522,179
Charges for Services.....	17,084,821	17,673,203	15,663,836	15,625,526
Licenses and Permits.....	597,328	652,276	508,851	538,959
Permissive Motor Vehicle License Tax.....	1,715,925	1,711,002	1,679,556	1,608,738
Fines and Forfeitures.....	388,417	375,720	344,219	415,104
Intergovernmental.....	37,586,529	38,736,220	37,259,077	36,561,891
Special Assessments.....	115,235	115,469	145,797	179,540
Housing Rehabilitation.....	-	-	6,057	-
Interest.....	1,056,041	604,498	789,818	406,596
Rent.....	732,815	721,383	730,418	684,470
Donations.....	114,596	120,700	193,740	110,284
Other.....	946,439	1,092,684	1,180,914	994,570
Total Revenues.....	<u>116,008,845</u>	<u>116,194,962</u>	<u>105,418,018</u>	<u>101,754,340</u>
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	15,275,900	14,821,518	13,709,493	13,240,033
Judicial	7,448,649	7,235,128	6,536,935	6,504,111
Public Safety	20,580,867	18,421,428	17,928,603	17,395,930
Public Works	9,828,966	9,292,357	8,792,966	8,679,217
Health	22,725,008	22,957,311	22,013,283	22,129,257
Human Services	25,968,564	25,728,277	24,623,484	23,515,380
Urban Redevelopment and Housing	333,340	389,198	207,241	854,375
Transportation	273,051	331,215	232,280	150,124
Other	-	-	-	-
Intergovernmental.....	2,370,418	2,766,105	2,311,761	2,233,431
Capital Outlay.....	13,565,992	27,485,353	5,844,235	3,482,161
Debt Service:				
Principal Retirement	2,330,527	2,552,413	2,515,065	1,973,645
Interest and Fiscal Charges	1,416,963	1,490,887	1,457,451	579,878
Issuance Costs	-	-	359,048	-
Total Expenditures.....	<u>122,118,245</u>	<u>133,471,190</u>	<u>106,531,845</u>	<u>100,737,542</u>
Excess of Revenues Over (Under) Expenditures.....	<u>(6,109,400)</u>	<u>(17,276,228)</u>	<u>(1,113,827)</u>	<u>1,016,798</u>
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets.....	106,962	68,169	12,806	39,638
Inception of Capital Lease.....	-	16,862	64,384	654,499
Loans Issued.....	-	500,000	-	-
Refunding Bonds Issued.....	-	-	-	-
General Obligation Bonds Issued.....	-	-	29,500,000	-
Bond Anticipation Note Issued.....	-	-	-	-
Current Refunding Bond Anticipation Note Issued.....	-	-	-	-
Current Refunding of Bond Anticipation Note.....	-	-	-	-
Premium on Refunding Bonds.....	-	-	-	-
Premium on Bonds.....	-	-	799,890	-
Payment to Refunded Bond Escrow Agent.....	-	-	-	-
Transfers In.....	7,422,835	6,355,266	10,484,181	6,780,139
Transfers Out.....	(7,422,835)	(6,355,266)	(10,484,181)	(6,780,139)
Total Other Financing Sources (Uses).....	<u>106,962</u>	<u>585,031</u>	<u>30,377,080</u>	<u>694,137</u>
Net Change in Fund Balances.....	<u>\$ (6,002,438)</u>	<u>\$ (16,691,197)</u>	<u>\$ 29,263,253</u>	<u>\$ 1,710,935</u>
Debt Service as a Percentage of				
Noncapital Expenditures	3.6%	3.9%	4.1%	2.7%

Note: Includes General, Special Revenue, Capital Projects, and Debt Service Funds.

Table 5

2013	2012	2011	2010	2009	2008
\$ 23,447,326	\$ 23,055,855	\$ 22,649,542	\$ 22,224,992	\$ 18,909,608	\$ 19,099,538
1,298,789	1,187,728	1,104,112	1,102,603	998,710	1,289,127
192,927	170,629	156,022	136,465	146,067	172,529
18,541,381	17,755,038	16,824,829	15,898,127	11,786,428	11,682,312
14,323,463	15,647,868	14,131,437	13,566,309	14,432,844	13,265,367
518,348	459,340	467,265	459,658	471,322	486,760
1,156,520	1,118,554	1,104,776	1,105,986	1,083,036	1,077,623
373,675	276,152	294,501	369,437	279,193	268,201
36,053,058	36,951,993	39,734,038	43,896,829	44,864,648	44,205,958
236,833	481,580	318,100	375,502	465,379	425,017
283,470	232,413	845,548	-	-	-
485,804	564,015	627,821	944,193	1,026,526	3,069,001
757,310	640,240	713,381	749,156	566,691	918,449
53,709	46,790	53,930	87,385	91,636	42,108
1,387,617	744,780	911,487	611,974	628,939	847,523
99,110,230	99,332,975	99,936,789	101,528,616	95,751,027	96,849,513
12,803,780	12,552,207	11,143,464	12,139,991	11,282,074	11,255,030
6,977,038	5,850,268	5,618,645	5,341,676	4,871,252	4,530,086
17,039,645	15,932,082	15,866,574	15,900,800	15,612,222	15,083,292
8,489,938	8,084,412	8,458,971	9,150,269	7,418,963	8,453,557
20,676,356	22,409,743	25,789,011	24,221,277	23,610,364	24,475,257
21,848,255	22,935,793	21,706,586	21,402,599	26,512,877	27,217,704
1,124,125	955,113	835,485	1,358,860	358,921	102,906
209,877	140,664	108,855	92,781	145,874	109,766
-	10,881	21,898	59,696	58,686	198,310
2,175,957	2,227,081	2,130,719	2,060,530	2,213,261	2,090,688
3,683,579	3,371,163	2,465,195	2,978,737	3,165,621	2,405,560
2,316,840	1,868,581	1,839,678	3,350,055	1,578,387	1,644,471
562,607	597,205	710,722	690,510	960,679	1,017,971
43,350	46,786	-	152,027	-	33,537
97,951,347	96,981,979	96,695,803	98,899,808	97,789,181	98,618,135
1,158,883	2,350,996	3,240,986	2,628,808	(2,038,154)	(1,768,622)
41,375	16,601	67,275	94,969	36,338	208,499
70,790	120,805	45,000	939,182	12,828	86,628
50,550	15,828	10,268	101,101	684,528	-
-	2,685,000	-	10,535,000	-	1,895,000
2,945,000	-	-	-	-	-
-	-	-	-	-	390,000
-	-	-	-	1,390,000	1,000,000
-	-	-	-	(1,390,000)	(1,000,000)
-	100,428	-	340,091	-	31,087
-	-	-	-	-	-
-	(2,736,319)	-	(10,716,646)	-	(1,891,567)
8,920,567	4,888,884	4,393,330	5,750,294	6,484,017	5,413,909
(8,920,567)	(4,888,884)	(4,433,330)	(5,750,294)	(6,484,017)	(5,413,909)
3,107,715	202,343	82,543	1,293,697	733,694	719,647
\$ 4,266,598	\$ 2,553,339	\$ 3,323,529	\$ 3,922,505	\$ (1,304,460)	\$ (1,048,975)
3.1%	5.6%	2.8%	14.4%	4.2%	5.8%

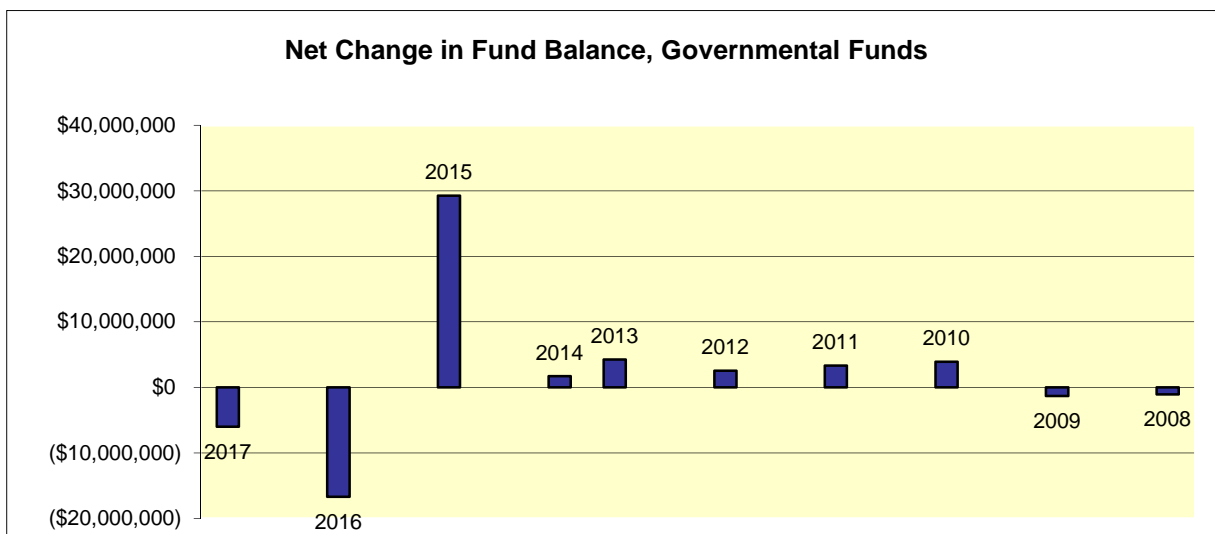
(continued)

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>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<u>Real Property</u>				
Residential/Agriculture.....	\$ 2,877,204,520	\$ 2,702,516,210	\$ 2,676,911,020	\$ 2,655,271,670
Commercial/Industrial/Public Utility/Mineral.....	503,647,020	507,943,060	495,508,250	506,165,490
Assessed Valuation.....	3,380,851,540	3,210,459,270	3,172,419,270	3,161,437,160
Estimated True Value	9,659,575,829	9,172,740,771	9,064,055,057	9,032,677,600
<u>Public Utility</u>				
<u>Tangible Personal Property</u>				
Assessed Valuation.....	231,390,590	219,116,700	198,160,230	191,561,810
Estimated True Value	925,562,360	876,466,800	792,640,920	766,247,240
<u>General Business</u>				
<u>Tangible Personal Property</u>				
Assessed Valuation.....	-	-	-	-
Estimated True Value	-	-	-	-
<u>Total</u>				
Assessed Valuation.....	3,612,242,130	3,429,575,970	3,370,579,500	3,352,998,970
Estimated True Value	10,585,138,189	10,049,207,571	9,856,695,977	9,798,924,840
Assessed Value Ratio.....	34.13%	34.13%	34.20%	34.22%
Weighted Average Tax Rate.....	\$ 9.457698	\$ 9.758453	\$ 7.906643	\$ 7.883524

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 tax has been phased out, and during the phase out period, all general business tangible personal property was assessed at 12.5 percent 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, at 5 percent for 2010. 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 was 2010).

The tangible personal property values associated with each year were 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, and a 2 1/2 percent rollback, and homestead exemptions before being billed.

(1) During 2011, Rockies Express Pipeline was under appeal with the County for their valuation. During 2012, the appeal was settled and the assessed valuation of Rockies Express Pipeline was decreased by \$30.1 million.

Source: Fairfield County Auditor's Office

Table 6

2013	2012 (1)	2011 (1)	2010	2009	2008
\$ 2,611,294,840	\$ 2,601,599,230	\$ 2,593,102,310	\$ 2,646,505,090	\$ 2,627,838,380	\$ 2,593,701,300
491,286,070	480,427,910	482,005,980	489,553,900	496,380,310	505,551,190
3,102,580,910	3,082,027,140	3,075,108,290	3,136,058,990	3,124,218,690	3,099,252,490
8,864,516,886	8,805,791,829	8,786,023,686	8,960,168,543	8,926,339,114	8,855,007,114
186,586,320	182,338,910	209,969,510	104,533,750	98,167,860	96,038,050
746,345,280	729,355,640	839,878,040	418,135,000	392,671,440	384,152,200
-	-	-	1,889,870	3,759,920	39,963,057
-	-	-	37,797,400	37,599,200	639,408,912
3,289,167,230	3,264,366,050	3,285,077,800	3,242,482,610	3,226,146,470	3,235,253,597
9,610,862,166	9,535,147,469	9,625,901,726	9,416,100,943	9,356,609,754	9,878,568,226
34.22%	34.24%	34.13%	34.44%	34.48%	32.75%
\$ 7.953745	\$ 7.955062	\$ 7.957904	\$ 7.848303	\$ 6.749635	\$ 6.734410

Fairfield County, Ohio

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

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</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.....	0.662945	0.699564	0.700313	0.699980
Commercial/Industrial/Public Utility/Mineral Real.....	0.702735	0.705599	0.700336	0.679210
General Business/Public Utility Personal.....	0.750000	0.750000	0.750000	0.750000
1998 BDD.....				
Residential/Agricultural Real.....	0.745213	0.786377	0.787218	0.786844
Commercial/Industrial/Public Utility/Mineral Real.....	0.795116	0.798358	0.792402	0.768499
General Business/Public Utility Personal.....	1.200000	1.200000	1.200000	1.200000
2005 BDD.....				
Residential/Agricultural Real.....	1.767852	1.865504	1.867500	1.866612
Commercial/Industrial/Public Utility/Mineral Real.....	1.873960	1.881598	1.867562	1.811226
General Business/Public Utility Personal.....	2.000000	2.000000	2.000000	2.000000
2004 Road and Bridge.....				
Residential/Agricultural Real.....	0.404739	0.427096	0.427553	0.427350
Commercial/Industrial/Public Utility/Mineral Real.....	0.443206	0.445013	0.441693	0.428369
General Business/Public Utility Personal.....	0.500000	0.500000	0.500000	0.500000
2004 Senior Services.....				
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
2009 Senior Services.....				
Residential/Agricultural Real.....	0.466156	0.491906	0.492432	0.492198
Commercial/Industrial/Public Utility/Mineral Real.....	0.497970	0.500000	0.500000	0.493714
General Business/Public Utility Personal.....	0.500000	0.500000	0.500000	0.500000
2009 Children & Adult Protective.....				
Residential/Agricultural Real.....	0.932312	0.983811	0.984863	0.984395
Commercial/Industrial/Public Utility/Mineral Real.....	0.995940	1.000000	1.000000	0.987427
General Business/Public Utility Personal.....	1.000000	1.000000	1.000000	1.000000
2016 BDD.....				
Residential/Agricultural Real.....	1.751284	1.848022	0.000000	0.000000
Commercial/Industrial/Public Utility/Mineral Real.....	1.842489	1.850000	0.000000	0.000000
General Business/Public Utility Personal.....	1.850000	1.850000	0.000000	0.000000
<u>Total Voted Millage - By Type of Property</u>				
Residential/Agricultural Real.....	6.730501	7.102280	5.259879	5.257379
Commercial/Industrial/Public Utility/Mineral Real.....	7.151416	7.180568	5.301993	5.168445
General Business/Public Utility Personal.....	7.800000	7.800000	5.950000	5.950000
<u>Total Millage By Type of Property</u>				
Residential/Agricultural Real.....	9.330501	9.702280	7.859879	7.857379
Commercial/Industrial/Public Utility/Mineral Real.....	9.751416	9.780568	7.901993	7.768445
General Business/Public Utility Personal.....	10.400000	10.400000	8.550000	8.550000
Total Direct Rate	<u>9.457698</u>	<u>9.758453</u>	<u>7.906643</u>	<u>7.883524</u>

(1) Property tax rates shown are based on the year of collection.

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

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

Source: *Fairfield County Auditor's Office*

Table 7

2013	2012	2011	2010	2009	2008
2.600000	2.600000	2.600000	2.600000	2.600000	2.600000
0.711076	0.710142	0.709685	0.691269	0.690733	0.691831
0.682901	0.687857	0.687598	0.676855	0.655152	0.625151
0.750000	0.750000	0.750000	0.750000	0.750000	0.750000
0.799316	0.798266	0.797753	0.777050	0.776447	0.777682
0.772675	0.778283	0.777989	0.765834	0.741278	0.707333
1.200000	1.200000	1.200000	1.200000	1.200000	1.200000
1.896202	1.893712	1.892494	1.843384	1.841954	1.844882
1.821070	1.834286	1.833594	1.804946	1.747072	1.667068
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
0.434124	0.433554	0.433275	0.422032	0.421704	0.422375
0.430697	0.433823	0.433660	0.426884	0.413196	0.394275
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.000000	0.000000	0.000000	0.000000	0.421704	0.422375
0.000000	0.000000	0.000000	0.000000	0.413196	0.394275
0.000000	0.000000	0.000000	0.000000	0.500000	0.500000
0.500000	0.500000	0.500000	0.500000	0.000000	0.000000
0.496397	0.500000	0.500000	0.500000	0.000000	0.000000
0.500000	0.500000	0.500000	0.500000	0.000000	0.000000
1.000000	1.000000	1.000000	1.000000	0.000000	0.000000
0.992794	1.000000	1.000000	1.000000	0.000000	0.000000
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	0.000000	0.000000
5.340718	5.335674	5.333207	5.233735	4.152542	4.159145
5.196534	5.234249	5.232841	5.174519	3.969894	3.788102
5.950000	5.950000	5.950000	5.950000	4.950000	4.950000
7.940718	7.935674	7.933207	7.833735	6.752542	6.759145
7.796534	7.834249	7.832841	7.774519	6.569894	6.388102
8.550000	8.550000	8.550000	8.550000	7.550000	7.550000
7.953745	7.955062	7.957904	7.848303	6.749635	6.734410

(continued)

Fairfield County, Ohio

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

	2017	2016	2015	2014
Overlapping Rates by Taxing District				
<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.....	6.052090	6.234150	6.234910	6.228561
Commercial/Industrial/Public Utility/Mineral Real.....	6.243964	6.360054	6.365597	6.334348
General Business/Public Utility Personal.....	9.000000	9.100000	9.100000	9.100000
Berne Township In Corporation.....				
Residential/Agricultural Real.....	3.758517	3.924644	3.925248	3.920183
Commercial/Industrial/Public Utility/Mineral Real.....	3.943572	4.056348	4.060739	4.035974
General Business/Public Utility Personal.....	5.200000	5.300000	5.300000	5.300000
Bloom Township.....				
Residential/Agricultural Real.....	13.160365	13.766909	13.774571	13.784698
Commercial/Industrial/Public Utility/Mineral Real.....	14.471479	14.072344	14.027898	13.962824
General Business/Public Utility Personal.....	17.800000	17.800000	17.800000	17.800000
Bloom Township In Corporation.....				
Residential/Agricultural Real.....	8.918223	9.388381	9.394420	9.401958
Commercial/Industrial/Public Utility/Mineral Real.....	10.027026	9.623073	9.597317	9.575227
General Business/Public Utility Personal.....	12.900000	12.900000	12.900000	12.900000
Clearcreek Township.....				
Residential/Agricultural Real.....	6.436176	6.624884	6.627379	6.623971
Commercial/Industrial/Public Utility/Mineral Real.....	5.784219	5.846696	5.849426	5.790483
General Business/Public Utility Personal.....	8.250000	8.250000	8.250000	8.250000
Clearcreek Township In Corporation.....				
Residential/Agricultural Real.....	2.184644	2.243044	2.243387	2.242273
Commercial/Industrial/Public Utility/Mineral Real.....	1.983920	1.995949	1.996595	1.982862
General Business/Public Utility Personal.....	3.050000	3.050000	3.050000	3.050000
Greenfield Township.....				
Residential/Agricultural Real.....	8.957241	9.363233	9.365834	8.659132
Commercial/Industrial/Public Utility/Mineral Real.....	8.766553	8.824441	8.821026	7.788483
General Business/Public Utility Personal.....	11.800000	11.800000	11.800000	11.100000
Greenfield Township In Corporation.....				
Residential/Agricultural Real.....	6.440619	6.806144	6.808470	6.102477
Commercial/Industrial/Public Utility/Mineral Real.....	6.274996	6.328879	6.325908	5.336068
General Business/Public Utility Personal.....	8.900000	8.900000	8.900000	8.200000

(1) Property tax rates shown are based on the year of collection.

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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

(Continued)

Table 7

2013	2012	2011	2010	2009	2008
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
4.972600	4.974812	4.974554	4.929339	4.922102	4.924025
4.789272	4.789272	4.888141	4.880626	4.880626	4.837376
7.700000	7.700000	7.700000	7.700000	7.700000	7.700000
2.634684	2.636376	2.636242	2.598879	2.593120	2.594641
2.515184	2.515184	2.593535	2.586028	2.586028	2.551850
3.900000	3.900000	3.900000	3.900000	3.900000	3.900000
14.322182	14.299926	14.283912	14.239190	14.095463	14.068031
14.268960	14.307100	14.388861	14.512522	14.420928	14.384099
17.800000	17.800000	17.800000	17.800000	18.050000	18.050000
9.819628	9.803360	9.790676	9.747724	9.605296	9.584200
9.645089	9.667128	9.750671	9.850833	9.759239	9.739303
12.900000	12.900000	12.900000	12.900000	13.150000	13.150000
7.064730	7.057388	7.059106	7.152974	7.148947	7.145670
6.364707	6.364707	6.364707	6.369730	6.460181	6.447309
8.250000	8.250000	8.250000	8.250000	8.250000	8.250000
2.368082	2.366100	2.366594	2.390197	2.389213	2.388092
2.114255	2.114255	2.114255	2.117492	2.135718	2.133047
3.050000	3.050000	3.050000	3.050000	3.050000	3.050000
8.962397	8.973182	8.968385	8.922016	8.926044	9.005258
8.112894	8.122104	8.036729	8.033363	8.018307	7.522655
11.100000	11.100000	11.100000	11.200000	11.200000	11.200000
6.367260	6.376627	6.372749	6.343304	6.346492	6.415492
5.620812	5.628833	5.554614	5.564814	5.551007	5.119608
8.200000	8.200000	8.200000	8.300000	8.300000	8.300000

(continued)

Fairfield County, Ohio

PROPERTY TAX RATES — DIRECT AND OVERLAPPING GOVERNMENTS

(PER THOUSAND DOLLARS OF ASSESSED VALUE)

LAST TEN YEARS (1)

	2017	2016	2015	2014
Overlapping Rates by Taxing District				
Townships				
Hocking Township.....				
Residential/Agricultural Real.....	6.371550	4.064464	4.069040	4.066532
Commercial/Industrial/Public Utility/Mineral Real.....	6.147538	3.683050	3.801846	3.805060
General Business/Public Utility Personal.....	7.200000	4.700000	4.700000	4.700000
Hocking Township In Corporation.....				
Residential/Agricultural Real.....	4.371550	2.064464	2.069040	2.066532
Commercial/Industrial/Public Utility/Mineral Real.....	4.147538	1.683050	1.801846	1.805060
General Business/Public Utility Personal.....	5.200000	2.700000	2.700000	2.700000
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.....	3.090310	3.125218	3.125115	3.119353
Commercial/Industrial/Public Utility/Mineral Real.....	3.172855	3.178523	3.207233	3.207233
General Business/Public Utility Personal.....	4.700000	4.700000	4.700000	4.700000
Pleasant Township.....				
Residential/Agricultural Real.....	7.728719	7.901096	7.902080	7.884106
Commercial/Industrial/Public Utility/Mineral Real.....	8.423751	8.181459	8.195011	8.197472
General Business/Public Utility Personal.....	9.100000	9.100000	9.100000	9.100000
Pleasant Township In Corporation.....				
Residential/Agricultural Real.....	5.528719	5.701096	5.702080	5.684106
Commercial/Industrial/Public Utility/Mineral Real.....	6.223751	5.981459	5.995011	5.997472
General Business/Public Utility Personal.....	6.900000	6.900000	6.900000	6.900000
Richland Township.....				
Residential/Agricultural Real.....	6.619818	6.778758	6.783897	6.778817
Commercial/Industrial/Public Utility/Mineral Real.....	7.074575	7.070191	6.321464	6.316117
General Business/Public Utility Personal.....	9.000000	9.000000	9.000000	9.000000
Richland Township In Corporation.....				
Residential/Agricultural Real.....	4.519818	4.678758	4.683897	4.678817
Commercial/Industrial/Public Utility/Mineral Real.....	4.974575	4.970191	4.221464	4.216117
General Business/Public Utility Personal.....	6.900000	6.900000	6.900000	6.900000
Rushcreek Township.....				
Residential/Agricultural Real.....	11.638517	12.006126	12.029948	11.989799
Commercial/Industrial/Public Utility/Mineral Real.....	13.527819	13.635438	13.800946	13.508924
General Business/Public Utility Personal.....	15.200000	15.200000	15.200000	15.200000
Rushcreek Township In Corporation.....				
Residential/Agricultural Real.....	5.041415	5.269304	5.278710	5.260701
Commercial/Industrial/Public Utility/Mineral Real.....	5.724455	5.807594	5.842128	5.588044
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

2013	2012	2011	2010	2009	2008
4.189090	4.190158	4.192190	4.167146	4.169288	4.169116
3.843878	3.647826	3.648302	3.648984	3.652106	3.617240
4.700000	4.700000	4.700000	4.700000	4.700000	4.700000
2.189090	2.190158	2.192190	2.167146	0.000000	0.000000
1.843878	1.647826	1.648302	1.648984	0.000000	0.000000
2.700000	2.700000	2.700000	2.700000	0.000000	0.000000
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
3.317535	3.315125	3.321045	3.346913	3.346613	3.350923
4.071595	4.071595	4.071595	4.071595	4.071595	4.070963
4.700000	4.700000	4.700000	4.700000	4.700000	4.700000
8.127760	8.122677	8.120164	8.022352	8.018026	8.019557
8.238456	8.318491	8.318491	8.266846	8.261125	8.026111
9.100000	9.100000	9.100000	9.100000	9.100000	9.100000
5.927760	5.922677	5.920164	5.822532	5.818026	5.819557
6.038456	6.118491	6.118491	6.066846	6.061125	5.826111
6.900000	6.900000	6.900000	6.900000	6.900000	6.900000
7.308422	7.304674	7.318091	7.295379	7.288458	7.278976
7.553969	7.553969	7.574387	7.574387	6.059996	6.057437
9.000000	9.000000	9.000000	9.000000	9.000000	9.000000
5.208422	5.204674	5.218081	5.195379	5.188458	5.178976
5.453969	5.453969	5.474387	5.474387	3.959996	3.957437
6.900000	6.900000	6.900000	6.900000	6.900000	6.900000
13.757425	13.761288	13.745390	13.733046	13.695362	13.689862
13.875011	13.061929	13.088010	13.290248	13.350822	13.217163
15.200000	15.200000	15.200000	15.200000	15.200000	15.200000
6.044883	6.047586	6.040110	5.996542	5.979778	5.976668
5.675011	5.486339	5.512420	5.709656	5.770230	5.646901
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)

	2017	2016	2015	2014
Overlapping Rates by Taxing District				
Townships				
Violet Township.....				
Residential/Agricultural Real.....	14.065286	13.422621	13.441320	9.651975
Commercial/Industrial/Public Utility/Mineral Real.....	14.054558	12.557629	12.506266	8.577246
General Business/Public Utility Personal.....	19.350000	17.850000	17.850000	14.050000
Violet Township In Corporation.....				
Residential/Agricultural Real.....	10.950420	11.722621	11.741320	7.951975
Commercial/Industrial/Public Utility/Mineral Real.....	10.854558	10.857629	10.806266	6.877246
General Business/Public Utility Personal.....	16.150000	16.150000	16.150000	12.350000
Walnut Township.....				
Residential/Agricultural Real.....	7.567188	7.774228	7.784584	7.781781
Commercial/Industrial/Public Utility/Mineral Real.....	8.456489	8.445215	8.405438	8.395343
General Business/Public Utility Personal.....	8.600000	8.600000	8.600000	8.600000
Walnut Township In Corporation.....				
Residential/Agricultural Real.....	5.367188	5.574228	5.584584	5.581781
Commercial/Industrial/Public Utility/Mineral Real.....	6.256489	6.245215	6.205438	6.195343
General Business/Public Utility Personal.....	6.400000	6.400000	6.400000	6.400000
School Districts				
Amanda Clearcreek Local Schools.....				
Residential/Agricultural Real.....	22.292980	22.411714	22.332649	22.408014
Commercial/Industrial/Public Utility/Mineral Real.....	22.205805	22.227108	22.270950	22.307256
General Business/Public Utility Personal.....	37.500000	37.500000	37.500000	37.600000
Berne Union Local Schools.....				
Residential/Agricultural Real.....	20.323625	20.368783	20.378824	20.332576
Commercial/Industrial/Public Utility/Mineral Real.....	21.275231	21.275948	21.205948	21.109602
General Business/Public Utility Personal.....	44.400000	44.400000	44.400000	44.400000
Bloom Carroll Local Schools.....				
Residential/Agricultural Real.....	24.500024	24.900017	24.900019	24.900014
Commercial/Industrial/Public Utility/Mineral Real.....	27.369039	27.604724	27.556561	26.065522
General Business/Public Utility Personal.....	46.800000	47.200000	47.200000	47.200000
Canal Winchester Local Schools.....				
Residential/Agricultural Real.....	50.817847	51.077804	51.058497	50.360328
Commercial/Industrial/Public Utility/Mineral Real.....	53.767877	53.757327	53.601399	52.910143
General Business/Public Utility Personal.....	78.900000	78.810000	78.800000	78.600000
Fairfield Union Local Schools.....				
Residential/Agricultural Real.....	23.328253	23.368537	23.369871	23.670430
Commercial/Industrial/Public Utility/Mineral Real.....	24.985975	25.092464	24.501929	24.358859
General Business/Public Utility Personal.....	44.800000	44.800000	44.800000	45.100000
Lancaster City Schools.....				
Residential/Agricultural Real.....	24.824227	25.573080	25.631152	25.604197
Commercial/Industrial/Public Utility/Mineral Real.....	29.049883	29.444930	29.267294	28.534508
General Business/Public Utility Personal.....	68.100000	68.300000	68.300000	68.300000

(1) Property tax rates shown are based on the year of collection.

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

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

Source: Fairfield County Auditor's Office

(Continued)

Table 7

2013	2012	2011	2010	2009	2008
9.411161	9.391960	9.380260	9.066401	9.064177	8.874830
8.597248	8.672694	8.527467	8.255080	8.166813	7.815701
14.050000	14.050000	14.050000	14.050000	14.050000	13.850000
7.711161	7.691960	7.680260	7.366401	7.364177	7.174830
6.897248	6.972694	6.827467	6.555080	6.466813	6.115701
12.350000	12.350000	12.350000	12.350000	12.350000	12.150000
8.111175	8.107080	8.120068	8.075145	8.076648	7.783150
8.320226	8.389763	8.389880	8.391010	8.340314	8.101270
8.600000	8.600000	8.600000	8.600000	8.600000	8.600000
5.911175	5.907080	5.920068	5.875145	5.876648	5.583150
6.120226	6.189763	6.189880	6.169101	6.140314	5.901270
6.400000	6.400000	6.400000	6.400000	6.400000	6.400000
22.665322	22.645399	22.645815	22.760159	22.854633	22.955194
22.577523	22.541833	22.639013	22.784472	22.952486	22.843236
37.800000	37.800000	37.800000	37.900000	38.000000	38.100000
21.684338	23.995560	24.598597	24.168456	24.145436	24.142347
21.623797	23.923797	24.784120	24.632566	24.594358	24.090879
45.400000	47.700000	48.300000	48.200000	48.200000	48.200000
25.625911	25.502409	25.484396	25.800025	20.000025	20.000020
28.327185	28.322882	28.046635	28.150377	22.101563	20.000033
47.800000	47.700000	47.700000	48.100000	42.300000	42.300000
51.203075	50.855637	48.024174	47.415428	32.579522	30.950742
53.400974	53.130895	52.200293	49.548848	34.282201	33.516497
79.350000	79.030000	78.060000	77.650000	62.830000	61.150000
23.905987	23.896277	23.945237	23.817316	23.789187	23.791375
25.391482	25.174160	25.231854	25.425493	24.213256	23.665475
45.100000	45.100000	45.100000	45.100000	45.100000	45.100000
25.883003	21.779136	21.763876	21.155928	21.133776	21.143582
28.548906	24.737130	25.128491	25.040918	24.184324	23.423404
68.700000	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)

	2017	2016	2015	2014
Overlapping Rates by Taxing District				
School Districts				
Liberty Union Thurston Local Schools.....				
Residential/Agricultural Real.....	27.746024	27.770820	27.779763	27.565894
Commercial/Industrial/Public Utility/Mineral Real.....	29.163446	29.024493	28.959946	28.314198
General Business/Public Utility Personal.....	45.500000	45.500000	45.500000	45.300000
Northern Local Schools.....				
Residential/Agricultural Real.....	23.492064	23.449761	24.217238	24.657349
Commercial/Industrial/Public Utility/Mineral Real.....	24.598666	24.495430	25.410442	25.413533
General Business/Public Utility Personal.....	34.300000	34.300000	35.300000	35.300000
Pickerington Local Schools.....				
Residential/Agricultural Real.....	43.590731	45.209015	47.347988	47.362613
Commercial/Industrial/Public Utility/Mineral Real.....	44.068755	44.462280	45.314184	44.732973
General Business/Public Utility Personal.....	83.200000	83.600000	84.700000	84.700000
Reynoldsburg City Schools.....				
Residential/Agricultural Real.....	50.461773	50.436212	50.861669	48.667193
Commercial/Industrial/Public Utility/Mineral Real.....	54.647332	54.425013	54.628797	52.547514
General Business/Public Utility Personal.....	73.350000	73.350000	73.800000	72.800000
Southwest Licking Local Schools.....				
Residential/Agricultural Real.....	33.650163	33.895813	34.102280	33.974536
Commercial/Industrial/Public Utility/Mineral Real.....	32.920103	33.188944	33.573405	33.308464
General Business/Public Utility Personal.....	37.700000	37.900000	38.100000	37.870000
Teays Valley Local Schools.....				
Residential/Agricultural Real.....	28.300012	28.317627	28.300012	29.100012
Commercial/Industrial/Public Utility/Mineral Real.....	29.074438	28.858732	28.853131	29.537706
General Business/Public Utility Personal.....	31.000000	31.000000	31.000000	31.800000
Walnut Township Local Schools.....				
Residential/Agricultural Real.....	30.500008	30.716270	23.713360	25.500008
Commercial/Industrial/Public Utility/Mineral Real.....	30.959998	31.151059	24.143528	25.915669
General Business/Public Utility Personal.....	38.400000	38.600000	31.600000	33.400000
Eastland-Fairfield Career and Technical 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
Career and Technology Education				
Centers of Licking County.....				
Residential/Agricultural Real.....	2.570000	2.580000	2.540000	2.560000
Commercial/Industrial/Public Utility/Mineral Real.....	2.570000	2.580000	2.540000	2.560000
General Business/Public Utility Personal.....	2.570000	2.580000	2.540000	2.560000
Mid East Ohio Joint Vocational Schools.....				
Residential/Agricultural Real.....	3.308554	3.307766	3.391106	3.460096
Commercial/Industrial/Public Utility/Mineral Real.....	3.437412	3.455265	3.407170	3.441075
General Business/Public Utility Personal.....	4.600000	4.600000	4.600000	4.600000

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Source: *Fairfield County Auditor's Office*

(Continued)

Table 7

2013	2012	2011	2010	2009	2008
27.959459	27.969768	27.379386	27.445049	27.811556	25.561595
28.650262	28.690926	28.090926	28.224190	28.328663	25.571924
45.600000	45.600000	45.000000	45.100000	45.500000	43.400000
24.369282	24.275899	24.453389	24.407539	24.405560	24.568362
25.635980	25.288814	25.620891	25.631579	25.794949	25.525307
35.300000	35.300000	35.300000	35.300000	35.300000	35.300000
47.352162	47.688395	42.555875	40.828533	40.400605	40.924329
46.307840	46.719990	41.097131	40.291587	39.210458	38.406104
85.500000	85.900000	80.820000	80.250000	79.850000	80.350000
47.807486	46.463281	43.004365	36.261671	37.014480	30.293338
51.915564	50.606261	48.140542	41.487654	42.076495	36.842211
72.000000	70.700000	70.450000	63.800000	64.600000	58.000000
34.563391	34.713634	34.016025	31.725742	30.492941	31.299473
33.787407	33.805000	34.219261	32.025943	30.488216	31.320111
38.370000	38.580000	38.620000	36.410000	36.390000	37.220000
29.111812	29.100012	29.104783	29.143890	29.100012	29.100012
29.703654	29.685102	29.254863	29.338785	29.100012	29.100120
31.800000	31.800000	31.800000	31.800000	31.800000	31.800000
25.823685	25.800008	25.800008	26.324147	26.100008	26.800008
25.800008	25.811650	25.812112	26.417310	26.153046	26.800008
33.700000	33.700000	33.700000	34.200000	34.000000	34.700000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.480000	2.540000	2.520000	2.500000	2.500000	3.000000
2.480000	2.540000	2.520000	2.500000	2.500000	3.000000
2.480000	2.540000	2.520000	2.500000	2.500000	3.000000
3.453509	3.378536	3.398565	3.395371	2.000002	2.000001
3.330948	3.455814	3.420809	3.422682	2.004351	2.010492
4.600000	4.600000	4.600000	4.600000	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)

	2017	2016	2015	2014
Overlapping Rates by Taxing District				
Corporations				
Amanda Village.....				
Residential/Agricultural Real.....	2.400000	5.395815	5.398449	5.400000
Commercial/Industrial/Public Utility/Mineral Real.....	2.400000	5.367738	5.367738	5.367738
General Business/Public Utility Personal.....	2.400000	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
City of Canal Winchester				
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
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.....	6.300676	6.388165	6.400000	6.400000
Commercial/Industrial/Public Utility/Mineral Real.....	6.371437	6.400000	6.400000	6.400000
General Business/Public Utility Personal.....	6.400000	6.400000	6.400000	6.400000
Lancaster City (Berne Union Local Schools).....				
Residential/Agricultural Real.....	5.100676	5.188165	5.200000	5.200000
Commercial/Industrial/Public Utility/Mineral Real.....	5.171437	5.200000	5.200000	5.200000
General Business/Public Utility Personal.....	5.200000	5.200000	5.200000	5.200000
Lithopolis Village.....				
Residential/Agricultural Real.....	1.900000	1.900000	2.306608	2.310416
Commercial/Industrial/Public Utility/Mineral Real.....	1.900000	1.900000	2.480072	2.480432
General Business/Public Utility Personal.....	1.900000	1.900000	5.900000	5.900000

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Source: *Fairfield County Auditor's Office*

(Continued)

Table 7

2013	2012	2011	2010	2009	2008
5.400000	5.400000	5.286168	5.170803	5.169249	5.168136
5.400000	5.400000	4.932345	4.932345	4.932345	4.902495
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	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
2.300000	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
2.325832	2.324068	2.323776	2.311768	2.316876	2.316348
2.437548	2.437548	2.447448	2.455264	2.460228	2.460192
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)

	2017	2016	2015	2014
Overlapping Rates by Taxing District				
Corporations				
Millersport Village.....				
Residential/Agricultural Real.....	11.594072	11.900000	11.900000	11.900000
Commercial/Industrial/Public Utility/Mineral Real.....	11.900000	11.900000	11.900000	11.900000
General Business/Public Utility Personal.....	11.900000	11.900000	11.900000	11.900000
Pickerington City.....				
Residential/Agricultural Real.....	6.116890	6.479654	6.483113	6.488839
Commercial/Industrial/Public Utility/Mineral Real.....	6.217689	6.216187	6.159785	6.198884
General Business/Public Utility Personal.....	7.800000	7.800000	7.800000	7.800000
Pleasantville Village.....				
Residential/Agricultural Real.....	8.402481	8.198955	8.171970	8.155797
Commercial/Industrial/Public Utility/Mineral Real.....	7.774052	7.737223	7.734687	7.733129
General Business/Public Utility Personal.....	9.300000	9.300000	9.300000	9.300000
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.....	4.599170	4.700000	4.700000	4.700000
Commercial/Industrial/Public Utility/Mineral Real.....	4.648556	4.606832	4.606832	4.606832
General Business/Public Utility Personal.....	4.700000	4.700000	4.700000	4.700000
Sugar Grove Village.....				
Residential/Agricultural Real.....	5.621360	5.733404	5.732940	5.732968
Commercial/Industrial/Public Utility/Mineral Real.....	5.800000	5.800000	5.800000	5.800000
General Business/Public Utility Personal.....	5.800000	5.800000	5.800000	5.800000
Thurston Village.....				
Residential/Agricultural Real.....	4.442595	4.688000	4.686635	4.693643
Commercial/Industrial/Public Utility/Mineral Real.....	4.561730	4.700000	4.700000	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.....	10.205757	10.204692	10.437469	10.358659
Commercial/Industrial/Public Utility/Mineral Real.....	10.126866	10.117410	10.216734	10.216216
General Business/Public Utility Personal.....	11.100000	11.100000	11.200000	11.200000

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Source: *Fairfield County Auditor's Office*

(Continued)

Table 7

2013	2012	2011	2010	2009	2008
11.900000	11.900000	11.900000	10.062832	9.608224	9.580741
11.795589	11.795589	11.796045	9.719758	9.321624	9.257670
11.900000	11.900000	11.900000	11.900000	11.900000	11.900000
6.249935	6.230394	6.221990	6.035578	6.029792	6.024974
6.196222	6.293935	6.246811	6.207448	6.210638	5.954629
7.800000	7.800000	7.800000	7.800000	7.800000	7.800000
8.916737	6.910117	6.886248	6.427534	6.428712	6.427358
8.550435	6.550435	6.550435	6.360661	6.272952	5.761657
10.300000	8.300000	8.300000	8.300000	8.300000	8.300000
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
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
4.696931	4.699919	4.700000	4.305606	2.308921	3.527362
4.682192	4.682192	4.682192	4.240246	2.240246	3.320789
4.700000	4.700000	4.700000	4.700000	2.700000	4.700000
5.681368	5.671128	5.681600	5.488684	5.488496	5.487364
5.620780	5.620780	5.622940	5.534016	5.534016	5.533664
5.800000	5.800000	5.800000	5.800000	5.800000	5.800000
4.673420	4.674955	4.673355	4.682900	4.406073	4.406063
4.692233	4.692233	4.692233	4.692233	4.482980	4.222098
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
10.330480	10.250956	10.310941	10.288702	9.384657	7.977615
10.145702	8.562603	9.974029	10.016384	9.049969	7.834707
11.200000	11.200000	11.200000	11.200000	10.200000	11.000000

(continued)

Fairfield County, Ohio

PROPERTY TAX RATES — DIRECT AND OVERLAPPING GOVERNMENTS

(PER THOUSAND DOLLARS OF ASSESSED VALUE)

LAST TEN YEARS (1)

	2017	2016	2015	2014
<u>Overlapping Rates by Taxing District</u>				
<u>Corporations</u>				
Lancaster City (Amanda Clearcreek Local Schools).....				
Residential/Agricultural Real.....	5.600676	5.688165	5.700000	5.700000
Commercial/Industrial/Public Utility/Mineral Real.....	5.671437	5.700000	5.700000	5.700000
General Business/Public Utility Personal.....	5.700000	5.700000	5.700000	5.700000
Pickerington City (Canal Winchester Local Schools).....				
Residential/Agricultural Real.....	5.716890	6.079654	6.083113	6.088839
Commercial/Industrial/Public Utility/Mineral Real.....	5.817689	5.816187	5.759785	5.798884
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.....	5.900676	5.988165	6.000000	6.000000
Commercial/Industrial/Public Utility/Mineral Real.....	5.971437	6.000000	6.000000	6.000000
General Business/Public Utility Personal.....	6.000000	6.000000	6.000000	6.000000
<u>Joint Fire District</u>				
Basil Joint Fire District.....				
Residential/Agricultural Real.....	10.631374	8.143778	8.148676	8.136460
Commercial/Industrial/Public Utility/Mineral Real.....	12.066064	9.091966	9.165010	8.952870
General Business/Public Utility Personal.....	12.170000	9.270000	9.270000	9.270000
<u>District Libraries</u>				
Fairfield County Library.....				
Residential/Agricultural Real.....	0.478683	0.499518	0.500000	0.407929
Commercial/Industrial/Public Utility/Mineral Real.....	0.496920	0.500000	0.500000	0.434281
General Business/Public Utility Personal.....	0.500000	0.500000	0.500000	0.500000
Pataskala Library.....				
Residential/Agricultural Real.....	0.493529	0.494744	0.494916	0.497636
Commercial/Industrial/Public Utility/Mineral Real.....	0.485730	0.488350	0.493385	0.492432
General Business/Public Utility Personal.....	0.500000	0.500000	0.500000	0.500000
Pickerington Public Library.....				
Residential/Agricultural Real.....	0.694789	0.748696	0.749644	0.750000
Commercial/Industrial/Public Utility/Mineral Real.....	0.750000	0.750000	0.744680	0.729659
General Business/Public Utility Personal.....	0.750000	0.750000	0.750000	0.750000
<u>Park District</u>				
Fairfield County Historical Park District.....				
Residential/Agricultural Real.....	0.372925	0.393524	0.393945	0.393758
Commercial/Industrial/Public Utility/Mineral Real.....	0.398376	0.400000	0.400000	0.394971
General Business/Public Utility Personal.....	0.400000	0.400000	0.400000	0.400000

(1) Property tax rates shown are based on the year of collection.

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

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

Source: Fairfield County Auditor's Office

(Continued)

Table 7

2013	2012	2011	2010	2009	2008
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
5.849935	5.830394	5.821990	5.635578	5.629792	5.624974
5.796222	5.893935	5.846811	5.807448	5.810638	5.554629
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
3.000000	3.000000	3.000000	3.000000	3.000000	3.000000
3.000000	3.000000	3.000000	3.000000	3.000000	3.000000
3.000000	3.000000	3.000000	3.000000	3.000000	3.000000
8.651641	8.650809	8.652399	8.550117	6.876703	6.873241
8.870740	8.863180	8.863180	8.863180	7.691552	7.366676
9.270000	9.270000	9.270000	9.270000	9.270000	9.270000
0.426699	0.426452	0.426394	0.420720	0.420484	0.421279
0.431693	0.436355	0.441140	0.432156	0.417774	0.401752
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.500000	0.500000	0.500000	0.497453	0.497606	0.496907
0.491857	0.486605	0.499542	0.500000	0.498905	0.499496
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.750000	0.750000	0.750000	0.750000	0.000000	0.000000
0.749685	0.750000	0.750000	0.750000	0.000000	0.000000
0.750000	0.750000	0.750000	0.750000	0.000000	0.000000
0.400000	0.400000	0.000000	0.000000	0.000000	0.000000
0.397118	0.400000	0.000000	0.000000	0.000000	0.000000
0.400000	0.400000	0.000000	0.000000	0.000000	0.000000

Fairfield County, Ohio

PROPERTY TAX LEVIES AND COLLECTIONS (4) REAL AND PUBLIC UTILITY, AND TANGIBLE PERSONAL PROPERTY LAST TEN YEARS

	(3)	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<u>Real and Public Utility Property</u>					
Current Tax Levy.....	\$	33,843,221	\$ 33,042,525	\$ 26,721,224	\$ 26,408,622
Current Tax Collections.....		33,069,008	32,290,875	25,996,468	25,624,478
Percent of Current Collections to Levy.....		97.71%	97.73%	97.29%	97.03%
Delinquent Tax Collections.....	(1)	845,306	992,676	795,068	928,126
Total Tax Collections.....		33,914,314	33,283,551	26,791,536	26,552,604
Ratio of Total Collections to Levy.....		100.21%	100.73%	100.26%	100.55%
Outstanding Delinquent Taxes.....	(2)	1,648,879	1,695,247	1,620,695	1,824,525
Ratio of Outstanding Delinquent Tax:					
to Tax Levy.....		4.87%	5.13%	6.07%	6.91%
<u>Tangible Personal Property</u>					
Current Tax Levy.....	\$	-	\$ -	\$ -	\$ -
Current Tax Collections.....		-	-	-	-
Percent of Current Collections to Levy.....		0.00%	0.00%	0.00%	0.00%
Delinquent Tax Collections.....	(1)	-	-	-	-
Total Tax Collections.....		-	-	-	-
Ratio of Total Collections to Levy.....		n/a	n/a	n/a	n/a
Outstanding Delinquent Taxes.....	(2)	-	-	-	-
Ratio of Outstanding Delinquent Tax:					
to Tax Levy.....		n/a	n/a	n/a	n/a

- (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.

Note: The County's current reporting system does not track delinquency tax collections by tax year. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. Penalties and interest are applied to the total outstanding delinquent balance. The presentation will be updated as new information becomes available.

Source: Fairfield County Auditor's Office

Table 8

2013	2012	2011	2010	2009	2008
\$ 26,013,208	\$ 26,043,227	\$ 26,219,750	\$ 26,660,246	\$ 21,601,339	\$ 20,186,748
25,158,083	25,153,258	24,904,444	25,673,679	20,750,744	19,345,043
96.71%	96.58%	94.98%	96.30%	96.06%	95.83%
871,799	683,385	816,670	760,393	694,195	641,641
26,029,882	25,836,643	25,721,114	26,434,072	21,444,939	19,986,684
100.06%	99.21%	98.10%	99.15%	99.28%	99.01%
2,187,503	2,422,123	2,654,177	2,282,369	1,751,652	1,172,770
8.41%	9.30%	10.12%	8.56%	8.11%	5.81%
\$ -	\$ -	\$ -	\$ 16,173	\$ 31,449	\$ 175,627
-	-	-	7,351	29,454	164,485
0.00%	0.00%	0.00%	45.45%	93.66%	93.66%
-	784	12,809	13,269	26,235	28,787
-	784	12,809	20,620	55,689	193,272
n/a	n/a	n/a	127.50%	177.07%	110.05%
-	6,150	61,374	72,524	72,701	89,512
n/a	n/a	n/a	448.44%	231.17%	50.97%

Fairfield County, Ohio

PRINCIPAL TAXPAYERS-REAL ESTATE TAX 2017 and 2008 (1)

Table 9

		<u>2017</u>	
<u>Taxpayer</u>	<u>Type</u>	<u>Assessed Valuation</u>	<u>Percent of Assessed Valuation</u>
Lancaster Midtown LLC	Developer	\$ 7,288,810	0.22%
C1 River Valley	Retail	7,129,500	0.21%
Creekside Acquisition	Apartments	6,998,870	0.21%
Brentwood Lake Apartments	Apartments	6,496,170	0.19%
Kroger Company	Grocery	6,169,700	0.18%
Pickerington Ridge	Apartments	5,946,260	0.17%
River Valley Plaza LP	Retail	5,530,000	0.16%
Lakepoint OH Partners LLC	Developer	4,963,410	0.15%
AERC Turnberry Holdings LLC	Developer	4,685,330	0.14%
Taylor Square Owner, LLC	Apartments	4,321,540	0.13%
Total		<u>\$ 59,529,590</u>	<u>1.76%</u>
Total Countywide Valuations		<u>\$ 3,380,851,540</u>	

		<u>2008</u>	
<u>Taxpayer</u>	<u>Type</u>	<u>Assessed Valuation</u>	<u>Percent of Assessed Valuation</u>
RVM Glimcher LLC	Developer	\$ 20,792,840	0.67%
Anyi Apartments LLC	Apartments	7,568,750	0.24%
Pickerington Apartments LLC	Apartments	5,922,760	0.19%
Creekside I Acquisitions LLC	Apartments	5,730,010	0.19%
Lancaster Phase One Group PLL	Developer	4,381,100	0.14%
Regency Centers LP	Developer	4,126,610	0.13%
Ohio Retail II LL LLC	Retail Development	4,087,410	0.13%
NL Ventures VI West Fair LLC	Apartments	3,835,240	0.12%
AERC Turnberry Inc	Industrial Warehouse	3,683,990	0.12%
Plaza SC Investors LLC	Developer	3,607,780	0.12%
Total		<u>\$ 63,736,490</u>	<u>2.05%</u>
Total Countywide Valuations		<u>\$ 3,099,252,490</u>	

(1) The amounts presented represent the assessed values upon which 2017 and 2008 collections were based.

Source: Fairfield County Auditor's Office

Fairfield County, Ohio

PRINCIPAL TAXPAYERS-PUBLIC UTILITY TAX 2017 and 2008 (1)

Table 10

Taxpayer	Type	2017	
		Assessed Valuation	Percent of Assessed Valuation
Rockies Express Pipeline, LLC	Public Utility	\$ 56,553,710	24.44%
Ohio Power Company	Public Utility	50,535,580	21.84%
Columbia Gas Transmission	Public Utility	43,607,670	18.85%
South Central Power Company	Public Utility	27,650,600	11.95%
American Electric Power Ohio Transmission Company	Public Utility	26,573,180	11.48%
Texas Eastern Transmission	Public Utility	10,569,150	4.57%
Dominion Transmission	Public Utility	7,745,260	3.35%
Columbia Gas of Ohio Inc.	Public Utility	5,137,710	2.22%
Northeast Ohio Natural Gas	Public Utility	1,050,800	0.45%
Total		<u>\$ 229,423,660</u>	<u>99.15%</u>
Total Countywide Valuations		<u>\$ 231,390,590</u>	

Taxpayer	Type	2008	
		Assessed Valuation	Percent of Assessed Valuation
Ohio Power	Public Utility	\$ 28,076,560	29.24%
Columbia Gas Transmission	Public Utility	27,381,010	28.51%
South Central Power	Public Utility	19,647,170	20.46%
Ohio Bell Telephone	Public Utility	6,832,800	7.11%
Texas Eastern Transmission	Public Utility	6,656,310	6.93%
Columbus Southern Power	Public Utility	3,962,600	4.13%
Columbia Gas of Ohio Incorporated	Public Utility	2,820,360	2.94%
Total		<u>\$ 95,376,810</u>	<u>99.32%</u>
Total Countywide Valuations		<u>\$ 96,038,050</u>	

(1) The amounts presented represent the assessed values upon which 2017 and 2008 collections were based.

Fairfield County, Ohio

PRINCIPAL TAXPAYERS-TANGIBLE PERSONAL PROPERTY TAX 2010 and 2008 (1)

Table 11

		2010	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
Ohio Bell Telephone Company	Public Utility	\$ 998,920	52.86%
Verizon North Inc.	Cellular Telephones	274,090	14.50%
New Par	Cellular Telephones	244,760	12.95%
Cincinnati SMSA Limited Partnership	Cellular Telephones	119,750	6.34%
T-Mobile Central LLC	Cellular Telephones	76,730	4.06%
Sprintcom Inc.	Cellular Telephones	59,090	3.13%
TWC Digital Phone LLC	Cable Television	31,470	1.66%
United Telephone Company of Ohio	Public Utility	21,680	1.15%
Sprint Nextel Corporation	Cellular Telephones	19,890	1.05%
Ameritech Advanced Data Services of Ohio Inc.	Public Utility	15,460	0.82%
Total		\$ 1,861,840	98.52%
Total Countywide Valuations		\$ 1,889,870	

		2008	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
McDermott Inc (Diamond Power)	Electronics	\$ 2,581,720	6.46%
Anchor Hocking Glass	Glass	1,994,700	4.99%
Ralcorp Holdings Incorporation (Ralston)	Food	1,489,960	3.73%
Crown Cork & Seal	Manufacturer	1,173,560	2.94%
NIFCO America Corporation	Manufacturer	1,091,000	2.73%
Cyril Scott	Paper/Printing	908,980	2.27%
Newark Group	Recycled Paper	889,700	2.23%
Time Warner Cable	Television	845,700	2.12%
Kroger Company	Grocer/Retail Market	818,090	2.05%
Verizon North	Cellular Telephones	801,780	2.00%
Total		\$ 12,595,190	31.52%
Total Countywide Valuations		\$ 39,963,057	

(1) The amounts presented represent the assessed values upon which 2010 and 2008 collections were based.
2010 was the final year of collection for tangible personal property taxes.

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 (1)	Ratio of Bonded Debt to Estimated True Value	Bonded Debt Per Capita
2017	154,733	\$ 10,585,138,189	\$ 52,820,769	0.50%	\$341.37
2016	152,597	10,049,207,571	56,600,943	0.56%	370.92
2015	151,408	9,856,695,977	60,609,770	0.61%	400.31
2014	150,381	9,798,924,840	29,383,601	0.30%	195.39
2013	148,867	9,610,862,166	32,397,739	0.34%	217.63
2012	147,474	9,535,147,469	32,303,497	0.34%	219.05
2011	147,355	9,625,901,726	34,131,351	0.35%	231.63
2010	146,156	9,416,100,943	35,082,571	0.37%	240.04
2009	143,712	9,356,609,754	37,649,629	0.40%	261.98
2008	142,223	9,878,568,226	39,959,812	0.40%	280.97

(1) Although the general obligation bond retirement fund is restricted for debt service, it is not specifically restricted to the payment of principal; therefore, these resources are not shown as a deduction from general obligation bonded debt.

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
2017	\$ 703,414	\$ 37,413,175	\$ -	\$ 475,000	\$ 193,009
2016	791,045	39,522,062	-	500,000	363,536
2015	878,676	41,864,604	-	-	534,087
2014	969,180	13,751,381	-	-	779,768
2013	1,054,684	15,301,384	-	-	508,914
2012	1,135,188	13,776,150	-	585,332	679,082
2011	1,240,967	14,959,721	-	665,746	785,616
2010	1,479,503	15,323,212	-	694,796	1,005,976
2009	1,788,039	16,579,049	1,390,000	684,528	296,016
2008	2,076,574	17,684,709	1,390,000	-	491,575

Note: Details regarding the County's outstanding debt can be found in the Notes to the Financial Statements.

(1) See Table 18 for personal income and population data.

Note: The County implemented Governmental Accounting Standards Board Statement No. 63 and 65 in 2012.

Source: Fairfield County Auditor's Office

Table 13

Business-Type Activities									
General Obligation Bonds	Bond Anticipation Notes	Recovery Zone Bonds	EPA Loan	OPWC Loan	OWDA Loan	Capital Leases	Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$15,407,594	\$ -	\$2,750,000	\$ -	\$ 27,812	\$1,107,170	\$ 1,422	\$58,078,596	1.31%	\$ 375.35
17,078,881	-	2,835,000	-	32,091	-	8,910	61,131,525	1.42%	400.61
18,745,166	-	2,915,000	-	36,369	-	16,480	64,990,382	1.53%	429.24
15,632,220	-	2,995,000	-	40,648	-	23,468	34,191,665	0.84%	227.37
17,096,355	-	3,075,000	116,133	44,927	-	29,922	37,227,319	0.92%	250.07
18,527,347	-	3,155,000	342,235	49,206	-	6,837	38,256,377	0.97%	259.41
19,171,630	-	3,235,000	560,540	53,485	-	12,214	40,684,919	1.06%	276.10
19,759,359	-	3,300,000	666,854	55,624	-	18,208	42,303,532	1.11%	289.44
21,070,580	250,000	-	873,966	59,903	-	25,140	43,017,221	0.91%	299.33
22,275,103	-	-	1,073,937	64,182	-	17,566	45,073,646	0.97%	316.92

Fairfield County, Ohio

LEGAL DEBT MARGIN LAST TEN YEARS

	2017	2016	2015	2014
Total Assessed Property Value.....	<u>\$ 3,612,242,130</u>	<u>\$ 3,429,575,970</u>	<u>\$ 3,370,579,500</u>	<u>\$ 3,352,998,970</u>
Total Outstanding Debt:				
General Obligation Bonds Payable.....	\$ 51,515,000	\$ 55,190,000	\$ 59,090,000	\$ 28,795,000
Recovery Zone Bonds Payable.....	2,750,000	2,835,000	2,915,000	2,995,000
Notes Payable.....	-	-	-	-
Loans Payable.....	475,000	500,000	-	-
Special Assessment Bonds Payable.....	685,000	770,000	855,000	940,000
EPA Refunding Sewer Loan Payable.....	-	-	-	-
OPWC Sewer and OWDA Water Loans Payable.....	1,134,982	32,091	36,369	40,648
Total Gross Indebtedness.....	<u>56,559,982</u>	<u>59,327,091</u>	<u>62,896,369</u>	<u>32,770,648</u>
Less:				
General Obligation Bonds Payable from Rent Revenues of Governmental Activities.....	(310,000)	(360,000)	(440,000)	(525,000)
General Obligation Bonds Payable for a Jail Facility and a Juvenile Detention Center.....	(28,205,000)	(28,945,000)	(29,865,000)	(1,195,000)
General Obligation Bonds Payable for Energy Conservation.....	(2,285,000)	(2,460,000)	(2,630,000)	(2,795,000)
General obligation bonds payable from Business Type Activities.....	(14,985,000)	(16,610,000)	(18,230,000)	(15,315,000)
Recovery Zone Bonds Payable.....	(2,750,000)	(2,835,000)	(2,915,000)	(2,995,000)
Notes Payable.....	-	-	-	-
Special Assessment Bonds Payable.....	(685,000)	(770,000)	(855,000)	(940,000)
EPA Refunding Sewer Loan Payable.....	-	-	-	-
OPWC Sewer and OWDA Water Loans Payable.....	(1,134,982)	(32,091)	(36,369)	(40,648)
Amount Available in the Debt Service Fund for General Obligations.....	(639,200)	(605,183)	(1,041,949)	(543,764)
Total Net Debt Applicable to Debt Limit.....	<u>5,565,800</u>	<u>6,709,817</u>	<u>6,883,051</u>	<u>8,421,236</u>
Overall Legal Debt Limit (1).....	<u>88,806,053</u>	<u>84,239,399</u>	<u>82,764,488</u>	<u>82,324,974</u>
Legal Debt Margin.....	<u>\$ 83,240,253</u>	<u>\$ 77,529,582</u>	<u>\$ 75,881,437</u>	<u>\$ 73,903,738</u>
Legal Debt Margin Within Debt Limit.....	93.73%	92.03%	91.68%	89.77%
Unvoted Debt Limitation 1% of Assessed Valuation.....	\$ 36,122,421	\$ 34,295,760	\$ 33,705,795	\$ 33,529,990
Total Gross Indebtedness.....	56,559,982	59,327,091	62,896,369	32,770,648
Less:				
General Obligation Bonds Payable from Rent Revenues of Governmental Activities.....	(310,000)	(360,000)	(440,000)	(525,000)
General Obligation Bonds Payable Due to Jail Facilities and a Juvenile Detention Center.....	(28,205,000)	(28,945,000)	(29,865,000)	(1,195,000)
General Obligation Bonds Payable for Energy Conservation.....	(2,285,000)	(2,460,000)	(2,630,000)	(2,795,000)
General Obligation Bonds Payable from Business Type Activities.....	(14,985,000)	(16,610,000)	(18,230,000)	(15,315,000)
Recovery Zone Bonds Payable.....	(2,750,000)	(2,835,000)	(2,915,000)	(2,995,000)
Notes Payable.....	-	-	-	-
Special Assessment Bonds Payable.....	(685,000)	(770,000)	(855,000)	(940,000)
EPA Refunding Sewer Loan Payable.....	-	-	-	-
OPWC Sewer and OWDA Water Loans Payable.....	(1,134,982)	(32,091)	(36,369)	(40,648)
Amount Available in the Debt Service Fund for General Obligations.....	(639,200)	(605,183)	(1,041,949)	(543,764)
Net Debt Within Unvoted Debt Limitation.....	<u>5,565,800</u>	<u>6,709,817</u>	<u>6,883,051</u>	<u>8,421,236</u>
Unvoted Legal Debt Margin Within 1% Limitations.....	<u>\$ 30,556,621</u>	<u>\$ 27,585,943</u>	<u>\$ 26,822,744</u>	<u>\$ 25,108,754</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limitation.....	84.59%	80.44%	79.58%	74.88%
Additional Limit for Unvoted Energy Conservation Bond Debt Limit - .9% of Assessed Value.....	\$ 32,510,179	\$ 30,866,184	\$ 30,335,216	\$ 30,176,991
Debt Amount Subject to Limit: Energy Conservation Bond..	(2,285,000)	(2,460,000)	(2,630,000)	(2,795,000)
Unvoted Legal Debt Margin - Energy Conservation Bond...	<u>30,225,179.17</u>	<u>28,406,183.73</u>	<u>27,705,215.50</u>	<u>27,381,990.73</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit.....	92.97%	92.03%	91.33%	90.74%

(1) Ohio Bond Law sets a limit calculated as follows:

\$6,000,000 plus two and one-half percent of the amount of the tax valuation in excess of \$300,000,000

Source: Fairfield County Auditor's Office

Table 14

2013	2012	2011	2010	2009	2008
<u>\$ 3,289,167,230</u>	<u>\$ 3,264,366,050</u>	<u>\$ 3,285,077,800</u>	<u>\$ 3,242,482,610</u>	<u>\$ 3,226,146,470</u>	<u>\$ 3,235,253,597</u>
\$ 31,725,000	\$ 31,520,000	\$ 33,350,000	\$ 35,980,000	\$ 37,320,000	\$ 39,610,000
3,075,000	3,155,000	3,235,000	3,300,000	-	-
-	-	-	-	1,890,000	1,475,000
-	585,332	665,746	694,796	684,528	-
1,020,000	1,095,000	1,195,000	1,430,000	1,735,000	2,020,000
116,133	342,235	560,540	666,854	873,966	1,073,937
44,927	49,206	53,485	55,624	59,903	64,182
<u>35,981,060</u>	<u>36,746,773</u>	<u>39,059,771</u>	<u>42,127,274</u>	<u>42,563,397</u>	<u>44,243,119</u>
(605,000)	(730,000)	(820,000)	(985,000)	(1,140,000)	(1,300,000)
(1,460,000)	(1,715,000)	(1,960,000)	(2,200,000)	(2,350,000)	(2,565,000)
(2,945,000)	-	-	-	-	-
(16,735,000)	(18,110,000)	(18,795,000)	(20,125,000)	(21,025,000)	(22,230,000)
(3,075,000)	(3,155,000)	(3,235,000)	(3,300,000)	-	-
-	-	-	-	(500,000)	-
(1,020,000)	(1,095,000)	(1,195,000)	(1,430,000)	(1,735,000)	(2,020,000)
(116,133)	(342,235)	(560,540)	(666,854)	(873,966)	(1,073,937)
(44,927)	(49,206)	(53,485)	(55,624)	(59,903)	(64,182)
<u>(537,028)</u>	<u>(498,573)</u>	<u>(414,192)</u>	<u>(432,384)</u>	<u>(364,232)</u>	<u>(453,417)</u>
<u>9,442,972</u>	<u>11,051,759</u>	<u>12,026,554</u>	<u>12,932,412</u>	<u>14,515,296</u>	<u>14,536,583</u>
<u>80,729,181</u>	<u>80,109,151</u>	<u>80,626,945</u>	<u>79,562,065</u>	<u>79,153,662</u>	<u>79,381,340</u>
<u>\$ 71,286,209</u>	<u>\$ 69,057,392</u>	<u>\$ 68,600,391</u>	<u>\$ 66,629,653</u>	<u>\$ 64,638,366</u>	<u>\$ 64,844,757</u>
88.30%	86.20%	85.08%	83.75%	81.66%	81.69%
<u>\$ 32,891,672</u>	<u>\$ 32,643,661</u>	<u>\$ 32,850,778</u>	<u>\$ 32,424,826</u>	<u>\$ 32,261,465</u>	<u>\$ 32,352,536</u>
35,981,060	36,746,773	39,059,771	42,127,274	42,563,397	44,243,119
(605,000)	(730,000)	(820,000)	(985,000)	(1,140,000)	(1,300,000)
(1,460,000)	(1,715,000)	(1,960,000)	(2,200,000)	(2,350,000)	(2,565,000)
(2,945,000)	-	-	-	-	-
(16,735,000)	(18,110,000)	(18,795,000)	(20,125,000)	(21,025,000)	(22,230,000)
(3,075,000)	(3,155,000)	(3,235,000)	(3,300,000)	-	-
-	-	-	-	(500,000)	-
(1,020,000)	(1,095,000)	(1,195,000)	(1,430,000)	(1,735,000)	(2,020,000)
(116,133)	(342,235)	(560,540)	(666,854)	(873,966)	(1,073,937)
(44,927)	(49,206)	(53,485)	(55,624)	(59,903)	(64,182)
<u>(537,028)</u>	<u>(498,573)</u>	<u>(414,192)</u>	<u>(432,384)</u>	<u>(364,232)</u>	<u>(453,417)</u>
<u>9,442,972</u>	<u>11,051,759</u>	<u>12,026,554</u>	<u>12,932,412</u>	<u>14,515,296</u>	<u>14,536,583</u>
<u>\$ 23,448,700</u>	<u>\$ 21,591,902</u>	<u>\$ 20,824,224</u>	<u>\$ 19,492,414</u>	<u>\$ 17,746,169</u>	<u>\$ 17,815,953</u>
71.29%	66.14%	63.39%	60.12%	55.01%	55.07%
\$ 29,602,505	\$ 29,379,294	\$ 29,565,700	\$ 29,182,343	\$ 29,035,318	\$ 29,117,282
(2,945,000)	-	-	-	-	-
<u>26,657,505.07</u>	<u>29,379,294.45</u>	<u>29,565,700.20</u>	<u>29,182,343.49</u>	<u>29,035,318.23</u>	<u>29,117,282.37</u>
90.05%	100.00%	100.00%	100.00%	100.00%	100.00%

Fairfield County, Ohio

PLEGGED REVENUE COVERAGE REVENUE DEBT - SEWER AND WATER LAST TEN YEARS

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<u>Sewer:</u>				
Net Available Revenue:				
Gross Revenues (1)	\$ 4,165,923	\$ 4,021,151	\$ 3,825,739	\$ 3,772,390
Less:				
Operating Expenses (2)	2,127,125	2,057,678	1,820,721	1,967,368
Net Available Revenue	<u>\$ 2,038,798</u>	<u>\$ 1,963,473</u>	<u>\$ 2,005,018</u>	<u>\$ 1,805,022</u>
Debt Service EPA Loan: (4)				
Principal	\$ -	\$ -	\$ -	\$ 116,133
Interest	-	-	-	2,322
EPA Coverage	<u>-</u>	<u>-</u>	<u>-</u>	<u>15.24</u>
Debt Service OPWC Loan: (3)				
Principal	\$ 4,279	\$ 4,278	\$ 4,279	\$ 4,279
Interest	-	-	-	-
OPWC Coverage	<u>476.47</u>	<u>458.97</u>	<u>468.57</u>	<u>421.83</u>
Total Debt Service:				
Principal	\$ 4,279	\$ 4,278	\$ 4,279	\$ 120,412
Interest	-	-	-	2,322
Total Coverage	<u>476.47</u>	<u>458.97</u>	<u>468.57</u>	<u>14.71</u>
<u>Water:</u>				
Net Available Revenue:				
Gross Revenues (1)	\$ 3,083,931	\$ -	\$ -	\$ -
Less:				
Operating Expenses (2)	2,073,816	-	-	-
Net Available Revenue	<u>\$ 1,010,115</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Debt Service OWDA Loan: (5)				
Principal	\$ 22,255	\$ -	\$ -	\$ -
Interest	-	-	-	-
OWDA Coverage	<u>45.39</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Debt Service:				
Principal	\$ 22,255	-	-	-
Interest	-	-	-	-
Total Coverage	<u>45.39</u>	<u>-</u>	<u>-</u>	<u>-</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.

(4) The EPA loan was paid in full during 2014.

(5) The OWDA loan had principal forgiveness in 2017 in the amount of \$1,108,528. The principal forgiveness was not included in the principal paid in 2017. The loan was issued interest free.

Source: Fairfield County Auditor's Office

Fairfield County, Ohio

**PLEDGED REVENUE COVERAGE
SPECIAL ASSESSMENT BONDS
LAST TEN YEARS**

Table 16

Year	(2) Debt Service Assessments	Debt Service		Coverage
		Principal	Interest	
Liberty Township Area Special Assessment Bonds and Liberty Township Area Refunding Bond: (1)				
2017	\$ 110,141	\$ 85,000	\$ 20,200	1.05
2016	108,692	85,000	21,900	1.02
2015	109,916	85,000	25,000	1.00
2014	130,489	80,000	27,900	1.21
2013	120,965	75,000	30,538	1.15
2012	108,389	85,000	24,036	0.99
2011	116,041	60,000	54,796	1.01
2010	111,403	60,000	56,688	0.95
2009	118,250	55,000	58,338	1.04
2008	129,791	55,000	59,850	1.13

(1) Liberty Township Area Special Assessment Bonds were originally issued in 2004 in the amount of \$1,468,715 and partially refunded in 2012. Liberty Township Area Refunding Bonds were issued in 2012 in the amount of \$915,000. The Liberty Township Area Special Assessment Term Bonds were refunded during 2012 in the amount of \$810,000. This principal refunded was not shown in the principal payoffs column.

(2) Includes special assessments and interest income.

Source: Fairfield County Auditor's Office

Fairfield County, Ohio

PRINCIPAL EMPLOYERS CURRENT YEAR AND NINE YEARS AGO

Table 17

December 31, 2017

Employer	Nature of Business	Number of Employees	Rank	Percentage of Total County Employment
Fairfield Medical Center	Health Care-Hospital	2,099	1	2.83%
Pickerington Schools	Public School	1,154	2	1.56%
The Oneida Group, Inc.	Manufacturer-Glasswares	900	3	1.22%
Fairfield County	Government	839	4	1.13%
Kroger Company	Grocery	823	5	1.11%
Lancaster City Schools	Public School	745	6	1.00%
NIFCO	Manufacturing	613	7	0.83%
Southeastern Correctional Institution	Government Jail	458	8	0.62%
City of Lancaster	Government	430	9	0.58%
Canal Winchester Local Schools	Public School	426	10	0.57%
Total		<u>8,487</u>		<u>11.45%</u>
Total Employment Within County		<u>74,100</u>		

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

December 31, 2008

Employer	Nature of Business	Number of Employees	Rank	Percentage of Total County Employment
Fairfield Medical Center	Health Care-Hospital	1,503	1	2.10%
Anchor Hocking Corporation	Manufacturer-Glasswares	1,299	2	1.81%
Pickerington Schools	Public School	1,008	3	1.41%
Fairfield County	Government	858	4	1.20%
Kroger	Grocer	678	5	0.95%
Lancaster City Schools	Public School	638	6	0.89%
City of Lancaster	Government	460	7	0.64%
Walmart	Retail	420	8	0.59%
Ralston Foods	Manufacturer-Food Products	397	9	0.55%
Diamond Power International	Manufacturer-Boiler Cleaning Equipment	390	10	0.55%
Total		<u>7,651</u>		<u>10.69%</u>
Total Employment Within County		<u>71,600</u>		

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

Note: The nationwide stores do not disclose employee figures for local businesses (example: Walmart, Target, Meijer, and Giant Eagle).

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)
2017	154,733 a	\$ 4,447,954,818	\$ 28,746	61,473 b	39.0 a
2016	152,597 a	4,292,553,610	28,130	60,567 b	39.1 a
2015	151,408 a	4,254,413,392	28,099	60,704 b	38.7 a
2014	150,381 a	4,064,948,811	27,031	58,786 b	38.2 a
2013	148,867 a	4,039,357,178	27,134	58,971 b	37.8 a
2012	147,474 a	3,936,523,482	26,693	58,249 b	37.4 a
2011	147,355 a	3,850,386,150	26,130	56,796 b	37.1 a
2010	146,156 a	3,819,056,280	26,130	55,805 b	37.1 a
2009	143,712 a	4,718,639,808	32,834	58,019 b	36.2 a
2008	142,223 a	4,669,749,982	32,834	58,019 b	36.2 a

(1) Source: U.S. Census

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

(b) U.S. Census Bureau QuickFacts

(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 2004 through 2007 and the Fairfield County Auditor's Office for 2008 through 2016

(7) Source: United States Department of Labor - Bureau of Labor Statistics

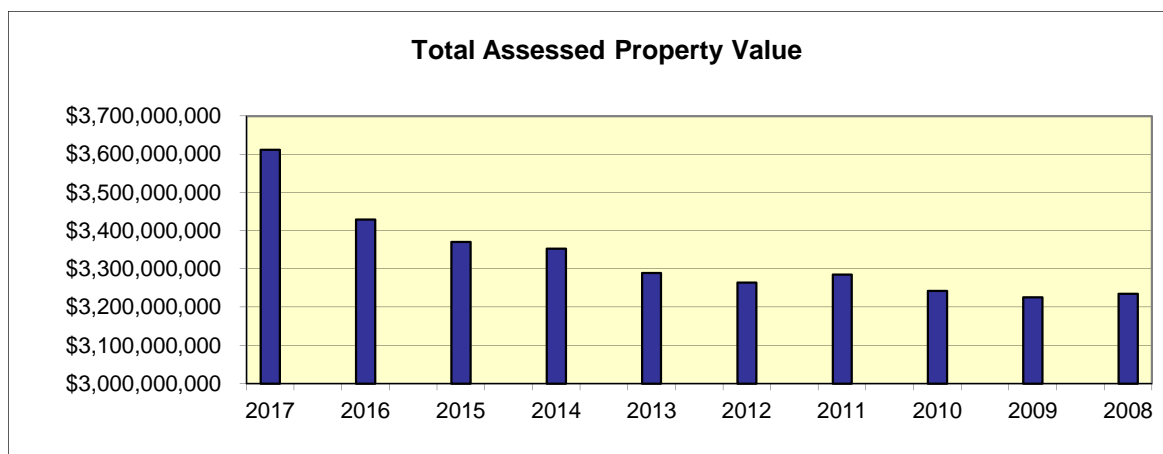
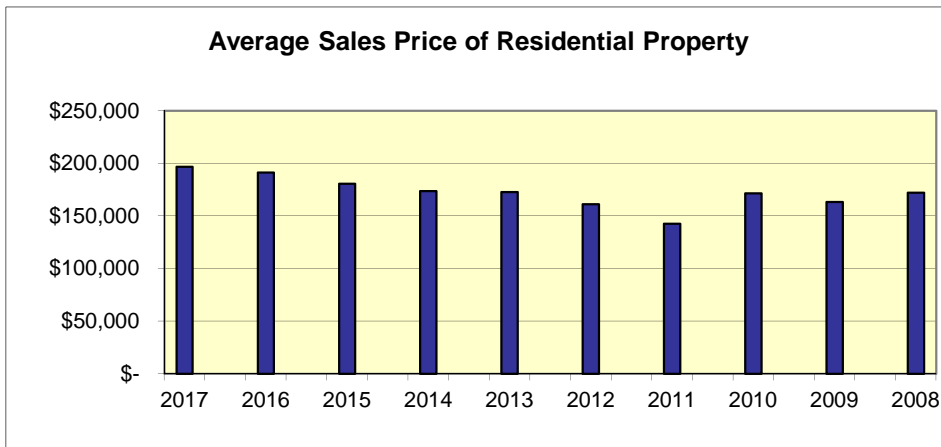


Table 18

Educational Attainment: Bachelor's Degree or Higher	Public School Enrollment	Unemployment Rate (7)	Average Sales Price of Residential Property (6)	Total Assessed Property Value (5)
26.0% b	25,427	4.30%	\$ 196,650	\$ 3,612,242,130
26.2% b	24,583	4.20%	191,100	3,429,575,970
25.9% b	24,773	4.30%	180,500	3,370,579,500
25.8% b	24,773	5.00%	173,610	3,352,998,970
25.8% b	25,199	6.40%	172,730	3,289,167,230
24.9% b	24,400	6.50%	161,144	3,264,366,050
24.4% b	24,822	7.70%	142,478	3,285,077,800
23.3 b	25,316	8.90%	171,590	3,242,482,610
20.8 b	25,167	8.50%	163,100	3,226,146,470
20.8 b	24,825	5.70%	172,000	3,235,253,597



Fairfield County, Ohio

COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM LAST TEN YEARS

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
<u>General Government -Legislative and Executive</u>					
Commissioners.....	28	30	26	28	28
Auditor.....	37	35	36	33	33
Treasurer.....	9	8	8	8	8
Prosecutor.....	18	17	23	18	21
Board of Elections.....	14	13	14	14	14
Recorder.....	4	4	4	4	5
Total-Legislative and Executive.....	<u>110</u>	<u>107</u>	<u>111</u>	<u>105</u>	<u>109</u>
<u>General Government -Judicial</u>					
Common Pleas Court.....	11	15	14	14	15
Domestic Relations Court.....	10	10	10	10	9
Juvenile Court.....	9	19	19	16	21
Probate Court.....	8	7	7	7	6
Clerk of Courts.....	41	43	43	38	44
Municipal Court Clerk.....	0	0	0	0	0
Total-Judicial.....	<u>79</u>	<u>94</u>	<u>93</u>	<u>85</u>	<u>95</u>
<u>Public Safety</u>					
Emergency Management.....	4	4	4	3	4
Prosecutor-Victims of Crime.....	4	5	4	4	4
Common Pleas Court.....	12	9	8	8	5
Juvenile Court - Youth Services.....	13	10	7	5	9
Juvenile Probation.....	17	8	10	8	14
Coroner.....	5	5	5	5	5
Sheriff.....	143	142	147	141	142
Total-Public Safety.....	<u>198</u>	<u>183</u>	<u>185</u>	<u>174</u>	<u>183</u>
<u>Public Works</u>					
Engineer.....	52	57	56	57	57
Total-Public Works.....	<u>52</u>	<u>57</u>	<u>56</u>	<u>57</u>	<u>57</u>
<u>Health</u>					
Commissioners-Dog Adoption Center and Shelter.....	6	4	3	5	5
Developmental Disabilities.....	150	169	188	164	159
Mental Health.....	10	9	9	9	9
Total-Health.....	<u>166</u>	<u>182</u>	<u>200</u>	<u>178</u>	<u>173</u>
<u>Human Services</u>					
Veterans Services.....	14	15	15	13	12
Job and Family Services.....	198	193	191	183	178
Total-Human Services.....	<u>212</u>	<u>208</u>	<u>206</u>	<u>196</u>	<u>190</u>
<u>Enterprise</u>					
Fairfield County Sewer District.....	15	17	15	15	14
Fairfield County Water District.....	7	5	6	6	5
Total-Enterprise.....	<u>22</u>	<u>22</u>	<u>21</u>	<u>21</u>	<u>19</u>
Total Employees.....	<u>839</u>	<u>853</u>	<u>872</u>	<u>816</u>	<u>826</u>

Method: Counted as of December 31 each year. Part time employees are counted as one and elected officials are not included.

Source: Fairfield County Auditor's Office

Table 19

2012	2011	2010	2009	2008
27	27	25	25	25
32	30	34	35	33
9	8	7	8	8
20	16	17	18	18
14	13	13	14	20
5	5	5	5	5
<u>107</u>	<u>99</u>	<u>101</u>	<u>105</u>	<u>109</u>
15	15	10	13	16
9	9	10	9	8
21	23	23	17	20
7	6	8	7	8
38	43	35	40	44
0	0	1	0	0
<u>90</u>	<u>96</u>	<u>87</u>	<u>86</u>	<u>96</u>
3	3	4	3	3
4	4	4	4	4
5	5	10	7	5
10	10	11	15	13
18	18	17	17	17
4	3	3	3	3
142	133	130	135	140
<u>186</u>	<u>176</u>	<u>179</u>	<u>184</u>	<u>185</u>
57	57	58	62	58
<u>57</u>	<u>57</u>	<u>58</u>	<u>62</u>	<u>58</u>
5	5	6	6	6
158	158	140	138	136
8	8	7	7	9
<u>171</u>	<u>171</u>	<u>153</u>	<u>151</u>	<u>151</u>
13	13	14	14	14
178	173	183	173	222
<u>191</u>	<u>186</u>	<u>197</u>	<u>187</u>	<u>236</u>
14	13	15	15	12
6	7	9	10	11
<u>20</u>	<u>20</u>	<u>24</u>	<u>25</u>	<u>23</u>
<u>822</u>	<u>805</u>	<u>799</u>	<u>800</u>	<u>858</u>

Fairfield County, Ohio

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

	2017	2016	2015	2014	2013
<u>General Government -Legislative and Executive</u>					
Commissioners.....					
Number of resolutions passed.....	1,200	1,061	1,077	1,158	1,235
Number of meetings.....	57	59	59	54	62
Auditor.....					
Number of checks/vouchers issued and electronic.....					
funds transferred.....	29,296	27,385	29,965	27,639	23,180
Number of personal property returns.....	0	0	0	0	0
Number of exempt conveyances.....	2,970	1,788	1,826	1,826	1,820
Number of non-exempt conveyances.....	4,544	3,466	2,936	2,936	4,209
Number of parcels billed.....	66,425	66,750	69,854	69,854	69,796
Prosecutor.....					
Number of criminal cases.....	1,894	2,416	2,800	1,282	1,250
Board of Elections.....					
Registered voters.....	101,325	100,119	94,852	97,878	96,640
Actual voters last general election.....	31,212	74,225	43,712	41,414	21,248
Percentage of registered voters that voted.....	30.80%	74.14%	46.08%	42.31%	21.99%
Recorder.....					
Number of deeds recorded.....	5,247	5,044	4,775	4,506	4,480
Number of mortgages recorded.....	6,391	6,490	5,630	5,322	6,778
Number of military discharges recorded.....	182	230	623	30	28
Buildings and Grounds.....					
Number of commissioner owned buildings.....	34	34	33	33	34
Square footage of buildings.....	571,977	484,977	451,977	451,977	454,177
Data Processing.....					
Number of users served.....	989	967	954	993	965
<u>General Government -Judicial</u>					
Common Pleas Court.....					
Number of civil cases filed.....	879	760	822	888	1,017
Number of criminal cases filed.....	834	541	526	497	597
Domestic Relations Court.....					
Number of petitions for dissolution of marriage.....	259	287	281	277	233
Number of complaints for divorce.....	339	380	387	355	368
Number of complaints to determine parentage.....	100	121	158	165	172
Juvenile Court.....					
Number of delinquency cases					
(new and transferred).....	514	402	390	357	377
Number of traffic ticket cases.....	729	729	716	675	687
Number of abuse/neglect/dependency cases.....	124	156	171	133	344
Probate Court.....					
Number of marriage licenses issued.....	861	834	875	876	825
Number of civil cases filed.....	19	51	49	58	41
Number of estates filed.....	511	522	589	520	564
Number of guardianships filed.....	55	73	73	76	53
Clerk of Courts.....					
Number of civil cases filed.....	879	813	822	888	1,017
Number of criminal cases filed.....	834	541	526	497	597
Number of foreclosure cases filed.....	401	361	390	454	588

Table 20

2012	2011	2010	2009	2008
1,299	1,533	1,558	1,571	1,389
58	57	52	52	52
27,454	24,808	27,655	27,451	28,553
0	0	23	20	182
1,709	1,651	1,532	1,675	1,858
2,663	2,317	2,432	2,338	2,626
67,560	67,033	66,954	66,850	66,816
1,230	1,271	541	431	454
106,263	103,717	102,716	104,708	106,582
72,547	49,360	51,100	39,489	72,665
68.27%	47.59%	49.75%	37.71%	68.18%
4,256	4,575	3,826	3,834	4,301
6,812	5,447	5,960	6,464	5,915
30	31	36	19	30
33	32	32	33	33
430,222	421,822	421,822	442,923	442,923
950	950	803	246	293
1,359	1,323	2,436	2,440	2,393
568	582	701	649	713
253	268	266	282	244
160	383	365	382	352
200	445	214	243	272
463	451	480	535	654
797	709	806	837	838
224	305	286	269	319
796	877	835	767	815
27	41	56	35	77
583	583	534	566	587
63	61	71	72	59
1,359	1,323	1,591	1,687	1,598
568	582	541	431	454
838	790	963	1,017	961

(continued)

Fairfield County, Ohio

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

	2017	2016	2015	2014	2013
Public Safety					
Emergency Management.....					
Number of emergency responses.....	15	16	9	9	7
Coroner.....					
Number of autopsies performed.....	44	42	40	26	36
Number of cases investigated.....	149	117	329	294	114
Sheriff.....					
Prisoners booked.....	5,428	3,877	4,529	4,407	3,369
Prisoners released.....	5,329	3,261	4,475	3,195	4,779
Number of citations issued.....	2,919	2,440	3,387	4,045	2,468
Number of court security hours.....	2,947	2,288	2,796	3,120	2,080
Public Works					
Sheriff-Road and Bridge Weights.....					
Number of citations issued.....	102	104	103	107	94
Engineer.....					
Miles of road resurfaced.....	10	10	6	12	9
Miles of road chip and seal coated.....	35	28	35	28	25
Number of bridges replaced/improved.....	10	5	3	1	7
Number of culverts built/replaced/improved.....	9	17	22	31	21
Health					
Dog Adoption Center and Shelter.....					
Number of dog tags issued.....	22,397	22,305	20,803	25,885	25,308
Number of kennel tags issued.....	147	196	301	547	418
Developmental Disabilities.....					
Number of students enrolled early intervention.....	148	166	150	166	171
Number of students enrolled preschool.....	18	17	13	10	17
Number of students enrolled school age.....	29	30	24	35	31
Number served by opportunity center and job fusion.....	202	227	214	252	242
Number served by Community Employment (1).....	90	122	124	124	0
Mental Health.....					
Client count adults.....	437	1,217	812	206	976
Client count youths.....	64	158	100	22	51
Human Services					
Veterans Services.....					
Number of clients served financially.....	408	518	661	460	349
Amount of benefits paid.....	\$455,395	\$523,433	\$615,262	\$466,164	\$240,794
Number of clients transported.....	1,521	1,580	1,486	1,253	1,278
Job and Family Services.....					
Average client count-food stamps.....	15,127	17,076	17,575	18,777	19,362
Medicaid caseload.....	33,370	33,937	33,056	32,416	25,453
Monthly average client count-worknet.....	950	1,106	1,255	1,250	1,629
Average client count-day care.....	1,079	993	940	987	1,734
Children's Services.....					
Monthly average child custody.....	141	176	156	174	176
Adoption finalizations.....	19	17	20	18	21
Total inquiries.....	7,199	6,200	5,054	4,660	4,409
Child Support Enforcement Agency.....					
Open child support cases.....	8,647	9,631	9,139	9,095	8,961
IV-D cases with support orders.....	7,720	8,057	7,767	8,572	8,225
Percentage collected.....	70.01%	69.07%	69.93%	68.93%	68.88%

(Continued)

Table 20

2012	2011	2010	2009	2008
5	5	2	4	12
27	21	27	41	19
114	98	102	86	93
2,643	4,904	4,667	4,534	4,473
3,301	4,861	4,667	4,507	4,405
1,669	1,770	1,551	910	1,620
2,080	2,080	2,080	2,080	2,080
55	54	52	48	47
8	8	16	13	11
26	34	38	39	37
3	6	6	6	3
21	17	9	19	23
25,558	26,144	26,136	25,296	25,414
418	922	966	888	1,015
177	142	223	212	103
29	16	27	23	23
26	27	32	32	37
229	222	175	197	197
0	0	0	0	0
2,212	2,878	2,998	2,806	1,683
989	1,295	1,157	1,088	739
514	529	623	526	705
\$105,614	\$376,717	\$422,380	\$430,381	\$458,391
1,248	1,385	1,424	1,143	1,544
19,439	18,688	18,736	16,077	11,022
18,734	22,342	22,139	20,339	17,148
2,495	2,792	2,320	2,752	2,027
1,006	1,466	1,702	1,497	1,438
169	179	145	146	182
21	20	12	21	37
4,842	4,946	4,960	5,197	5,043
9,275	9,239	9,587	9,551	8,345
8,329	7,778	7,444	7,810	6,680
69.88%	69.71%	69.93%	69.93%	71.64%

(continued)

Fairfield County, Ohio

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

	2017	2016	2015	2014	2013
<u>Enterprise Funds</u>					
Sewer.....					
Average daily sewage treated (MGD).....	2,400,000	2,300,000	2,300,000	2,240,000	2,226,000
Customer accounts.....	6,280	6,243	6,139	6,065	5,967
Water.....					
Average daily water treated (MGD).....	1,400,000	1,210,000	1,210,000	1,880,000	1,410,000
Customer accounts.....	5,639	5,603	5,484	5,409	5,232

Source: Fairfield County Departments

(Continued)

Table 20

2012	2011	2010	2009	2008
2,043,780	2,713,000	2,188,000	2,073,000	2,315,000
5,967	5,943	5,942	5,910	5,901
1,485,000	1,405,140	1,790,000	1,782,000	1,663,000
5,232	5,203	5,239	5,154	5,132

Fairfield County, Ohio

CAPITAL ASSET STATISTICS BY FUNCTION/ACTIVITY LAST TEN YEARS

	2017	2016	2015	2014	2013	2012
General Government -Legislative and Executive						
Commissioners.....						
Administrative office space (square feet).....	2,493	2,493	2,493	2,493	2,493	2,493
Auditor.....						
Administrative office space (square feet).....	4,354	4,354	4,354	4,354	4,354	4,354
Treasurer.....						
Administrative office space (square feet).....	2,160	2,160	2,160	2,160	2,160	2,160
Prosecutor.....						
Administrative office space (square feet).....	7,952	7,952	7,952	7,952	7,952	7,952
Board of Elections.....						
Administrative office space (square feet).....	4,344	4,344	4,344	4,344	4,344	4,344
Recorder.....						
Administrative office space (square feet).....	2,112	2,112	2,112	2,112	2,112	2,112
Buildings and Grounds-Maintenance.....						
Administrative office space (square feet).....	11,900	11,900	11,900	11,900	11,900	11,900
Data Processing.....						
Administrative office space (square feet).....	864	864	864	864	864	864
General Government -Judicial						
Common Pleas Court.....						
Number Of court rooms.....	2	2	2	2	2	2
Domestic Relations Court.....						
Number Of court rooms.....	3	3	3	3	3	3
Juvenile Court.....						
Number Of court rooms.....	2	2	2	2	2	2
Probate Court.....						
Number Of court rooms.....	1	1	1	1	1	1
Clerk of Courts.....						
Administrative office space legal (square feet).....	656	656	656	656	656	656
Administrative office space title (square feet).....	305	305	305	305	305	305
Public Safety						
Emergency Management.....						
Number of emergency response vehicles.....	5	5	5	5	5	4
Coroner.....						
Number of emergency response vehicles.....	0	0	0	0	0	0
Sheriff-Main Jail.....						
Jail capacity (1).....	384	26	26	26	26	26
Number of cruisers.....	38	36	36	36	39	39
Sheriff-MSMJ.....						
Jail capacity (1).....	n/a	61	61	61	61	61

(1) The County opened the new jail during 2017 and closed the MSMJ building.

Table 21

<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
2,493	2,493	2,493	2,493
4,354	4,354	4,354	4,354
2,160	2,160	2,160	2,160
7,952	7,952	7,952	7,952
4,344	4,344	4,344	4,344
2,112	2,112	2,112	2,112
11,900	11,900	11,900	11,900
864	864	864	864
2	2	2	2
3	3	3	2
2	2	2	1
1	1	1	1
656	656	609	529
305	305	319	284
4	4	4	4
0	1	1	2
26	26	26	26
39	39	39	38
61	61	61	61

(continued)

Fairfield County, Ohio

CAPITAL ASSET STATISTICS BY FUNCTION/ACTIVITY LAST TEN YEARS

	2017	2016	2015	2014	2013	2012
Public Works						
Sheriff-Road and Bridge Weights.....						
Number of patrol vehicles.....	1	1	1	1	1	1
Engineer.....						
Centerline miles of roads.....	361.784	362.383	362.383	363.33	363.34	362.021
Number of vehicles.....	62	64	64	64	64	61
Health						
Dog Adoption Center and Shelter.....						
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.....	5	5	5	5	4	4
Board of Developmental Disabilities.....						
Number of busses.....	2	2	2	2	2	2
Number of schools.....	1	1	1	1	1	1
Number of opportunity center and job fusion.....	1	1	1	1	1	1
Mental Health.....						
Number of facilities.....	1	1	1	1	1	1
Human Services						
Veterans Services.....						
Administrative office space (square feet).....	1,937	1,937	1,937	1,937	1,937	1,937
Number of vehicles.....	5	5	5	5	5	5
Job and Family Services.....						
Administrative office space (square feet).....	39,284	39,284	39,284	39,284	39,284	39,284
Workforce Development.....						
Number of vehicles.....	0	1	1	1	1	1
Community Services & Child Protective Services.....						
Number of vehicles.....	16	15	15	15	14	15
Child Support Enforcement Agency.....						
Number of vehicles.....	0	1	1	1	0	0
Enterprise Funds						
Sewer.....						
Number of treatment facilities.....	5	5	5	5	5	5
Feet of sewer lines.....	748,738	740,274	737,738	737,738	737,738	737,738
Water.....						
Number of treatment facilities.....	2	2	2	2	2	2
Feet of water lines.....	775,083	753,683	750,920	750,920	750,920	750,920

(1) The County opened the new jail during 2017 and closed the MSMJ building.

Source: Fairfield County Departments

(Continued)

Table 21

<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
1	1	1	1
362,021	361,661	361.97	362.35
61	56	57	53
10,224	10,224	10,224	10,224
432	432	432	432
4	4	4	4
2	4	5	5
1	1	1	1
1	1	1	1
1	1	1	1
1,937	1,937	1,937	1,937
5	5	5	5
39,284	39,284	52,398	52,398
1	1	1	1
15	15	13	13
0	0	0	0
5	5	5	5
737,738	737,738	737,738	737,738
2	2	2	2
750,920	750,920	750,920	750,920

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Dave Yost • Auditor of State

FAIRFIELD COUNTY

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
SEPTEMBER, 18 2018