

Fairfield County, Ohio

Report to the Citizens



Popular Annual Financial Report

For the Year Ended December 31, 2001

Issued by Barbara Curtiss
Fairfield County Auditor

Front Cover Photo: The Hartman Covered Bridge was built in 1881 by Jacob Brandt. He was paid less than \$1,000, at the rate of \$7.50 a foot, including all materials and labor. The bridge was moved from Wheeling Road in 1967 to Lockville Park in Bloom Township, where it was situated across the Ohio-Erie Canal. Note the footpath along the canal bank.

The Fairfield County Historical Parks District owns and maintains this structure.

Additional copies of this report may be obtained from:

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

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

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

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

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ACKNOWLEDGEMENTS

I would also like to acknowledge the cooperation of each elected official, each department head, and the collective financial departments of Fairfield County for their assistance in providing information for this report. I am grateful for their assistance.

The Finance Department of my office, under the direction of Jay Snipes, Finance Administrator, prepared this report. Other members of the department include Beverly Hoskinson, Assistant Finance Administrator, Stacey Thimmes, Fixed Assets Coordinator, and Deputy Auditors Kris Seymour, Tricia Nettles, Jean North, Teresa Weis, Paula Wahl, and Heidi Tootle. I thank each of them very much.

Most importantly, I am grateful to the citizens of Fairfield County for this opportunity to continue to improve the financial operations of the County.

You may call the Fairfield County auditor's Office with questions, comments, or suggestions regarding this report at (740) 687-7160. You may also visit our website at:

www.co.fairfield.oh.us/AUDITOR/index.htm.



Barbara Curtiss

FAIRFIELD COUNTY AUDITOR

210 East Main Street
Lancaster, Ohio 43130-3882

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

Citizens of Fairfield County:

I am pleased to present the Fairfield County Popular Annual Financial Report (PAFR) for the year ended December 31, 2001. This report provides a brief analysis of the sources of County revenues and where those dollars are spent, as well as an overview of local economic trends. Above all, it is designed to present a more readable and understandable financial report.

The information in this report was drawn from the financial information appearing in the 2001 Fairfield County Comprehensive Annual Financial Report (CAFR). The CAFR was prepared in conformance with Generally Accepted Accounting Principles (GAAP) and was audited by the Ohio Auditor of State, receiving an unqualified opinion. An unqualified opinion means that the general purpose financial statements of the County are fairly presented and without material misrepresentation. The CAFR consists of more than 200 pages of detailed financial statements, notes, schedules, and reports.

The PAFR is a condensed, more user-friendly financial report intended to provide highlights of the primary government from the County's CAFR. It contains information from all Fairfield County funds and account groups and is designed to bring greater awareness of the financial condition of our county to its citizens and other interested parties.

The PAFR, however, is unaudited and is presented on a non-GAAP basis. The major differences between GAAP and non-GAAP reporting deals with not including component units and in the presentation of segregated funds, as well as full disclosure of all material financial and nonfinancial events in notes to the financial statements. Individuals who desire to review GAAP basis, full disclosure financial statements should refer to the County's CAFR, which is available from the County Auditor's office and online at www.co.fairfield.oh.us/AUDITOR/index.htm.

The Popular Annual Financial Report of Fairfield County is presented as a means of enhancing the public's confidence in County government and the stewardship of its elected officials through easier, more friendly financial reporting. As you review the following pages, I invite you to share any questions, concerns, or recommendations you may have.

Sincerely,

Barbara Curtiss
Fairfield County Auditor

HOW TO CONTACT US

Fairfield County Website

www.co.fairfield.oh.us

ELECTED OFFICIALS

Board of Commissioners

Judith K. Shupe (740) 687-7195
Allan Reid (740) 687-7198
Jon D. Myers (740) 687-7199

Auditor

Barbara Curtiss (740) 687-7027

Clerk of Courts

Ron Balsler (740) 687-7113

Coroner

Dr. Thomas R. Vajen (740) 687-6774

Engineer

Frank Anderson (740) 687-7050

Prosecutor

David L. Landefeld (740) 653-4259

Recorder

Gene Wood (740) 687-7100

Sheriff

Dave Phalen (740) 653-5223

Treasurer

Jon Slater, Jr. (740) 687-7140

Court of Common Pleas:

General

Judge Joseph T. Clark (740) 687-7059
Judge James W. Luse (740) 687-7040

Court of Common Pleas:

Probate and Juvenile

Judge Steven O. Williams (740) 687-7135

Court of Common Pleas:

Domestic Relations

Judge S. Farrell Jackson (740) 687-7087

PRINCIPAL APPOINTED OFFICIALS AND DEPARTMENT HEADS

County Administrator

Patrick Harris (740) 687-7106

Clerk of County Commissioners

Jacqueline Long (740) 687-7191

Human Resources Director

Anita Hager (740) 687-6775

Board of Elections Director

Alice Nicolia (740) 687-7000

Buildings and Grounds Superintendent

Joe Spybey (740) 687-6772

Dog Warden

Mike Miller (740) 653-4582

Sanitary Engineer

Kerry Hogan (740) 687-7014

Department of Jobs and Family Services Director

Michael Orlando (740) 687-6725

Mental Health and Recovery Services Board Director

Orman Hall (740) 654-0829

Mental Retardation and Developmental Disabilities Board Superintendent

John Pekar (740) 687-7250

Emergency Services Administrator

Dan Bolger (740) 654-4357

Health Commissioner

Ron Elble (740) 653-5317

Veterans Services Director

Eddie Mohler (740) 687-7121

Fairfield County Airport Authority President

Steve Goodyear (740) 654-7001

FINANCIAL ACTIVITY STATEMENT

Fairfield County, Ohio

The **Financial Activity Statement**, known by many as the Income Statement, is designed to provide a record of the money received and spent during the year by the County.

Explanations of specific Financial Resources and Services Rendered are provided on this page.

Financial Resources are monies the County receives from a variety of sources to pay for services it provides.

Taxes are revenues from sales taxes, real estate taxes, personal property taxes, trailer taxes, motor vehicle license taxes, and property transfer taxes.

Licenses and Permits are revenues from the selling of vendor, cigarette, junkyard, and dog licenses and other items.

Charges for Services are fees paid by the public to various County departments and agencies.

Fines and Forfeitures are revenues derived from fines levied in the courts and money received from a variety of forfeitures, including drug arrests and seized property.

Intergovernmental Revenues are primarily grants and funding from the State of Ohio and the Federal Government.

Special Assessments are levied on real estate tax bills by the County and other governments for providing improvements to citizens' properties, such as sewer service or drainage management.

Water and Sewer Revenues are the combined charges for services to customers by the Water and Sewer Department.

Health Insurance revenues are charges made to all County offices and agencies to provide health benefits to County employees.

Services Rendered are the amounts spent to provide services to citizens.

Legislative and Executive expenditures are the costs incurred for administrative offices, including the Auditor, Commissioners, Treasurer, Prosecutor, and Recorder.

Judicial expenditures are the costs of administering justice through the Fairfield County Courts system.

Public Safety expenditures are the costs of the Coroner, Probation, and Sheriff departments.

Public Works expenditures are the costs incurred by the Engineer to maintain county roads and bridges.

Health expenditures include services provided by the Board of Mental Retardation/Developmental Disabilities, Dog and Kennel, and the Mental Health and Recovery Services.

Human Services expenditures are the costs of operating the Job and Family Services Department.

Transportation expenditures are costs related to the Airport.

Intergovernmental expenditures are the costs associated with the County contributing annually to local governments and organizations.

Capital Outlay expenditures are specifically related to the purchase, acquisition, and construction of improvements to County buildings, land, equipment, and vehicles.

Debt Service expenditures are the interest and principal payments made on County debt.

Water and Sewer Expenses are the combined costs to operate the County's water and sewer districts.

Health Insurance expenses are the costs to provide insurance for medical-related expenses to County employees.

FINANCIAL ACTIVITY STATEMENT

Fairfield County, Ohio

For the Years Ended December 31, 2001 and 2000

	<u>2001</u>	<u>2000</u>
Financial Resources		
Taxes.....	\$ 21,207,200	\$ 20,669,691
Licenses and Permits.....	241,904	239,172
Charges for Services.....	6,365,459	5,015,090
Fines and Forfeitures.....	437,874	439,785
Intergovernmental.....	33,556,563	29,387,506
Special Assessments.....	255,356	156,021
Water and Sewer Revenues.....	4,181,930	4,220,632
Interest.....	2,837,758	3,851,909
Rent.....	628,140	1,016,546
Miscellaneous.....	2,272,389	548,805
Health Insurance.....	<u>3,929,282</u>	<u>2,840,884</u>
Total Resources Received.....	<u>75,913,855</u>	<u>68,386,041</u>
Services Rendered		
Legislative and Executive.....	8,080,505	7,726,082
Judicial.....	4,057,006	3,404,191
Public Safety.....	9,008,325	7,993,534
Public Works.....	6,610,518	5,825,236
Health.....	12,388,713	11,038,046
Human Services.....	18,128,151	13,448,054
Transportation.....	77,635	142,919
Other.....	907,530	577,579
Intergovernmental.....	511,524	172,679
Capital Outlay.....	10,290,080	9,515,386
Debt Service.....	3,522,543	1,901,415
Water and Sewer Expenses.....	3,449,683	2,557,452
Health Insurance.....	<u>4,061,990</u>	<u>3,691,623</u>
Total Services Rendered.....	<u>81,094,203</u>	<u>67,994,196</u>
Financial Resources Received		
Over (Under) Services Rendered.....	<u>\$ (5,180,348)</u>	<u>\$ 391,845</u>

This statement is presented on a non-GAAP basis. Those readers desiring to review GAAP basis reports should refer to the County's 2001 Comprehensive Annual Financial Report.

To see the 2001 CAFR, please contact the Fairfield County Auditor's Office or go online to:

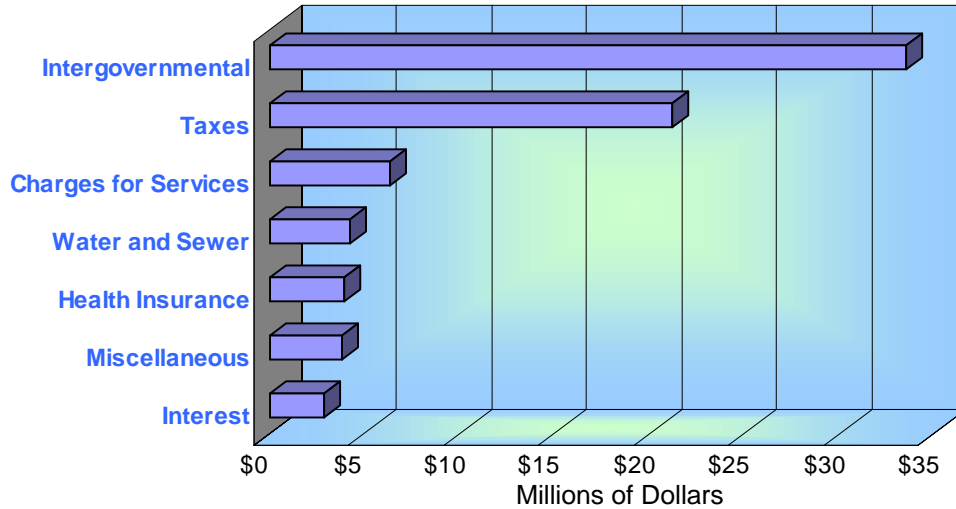
www.co.fairfield.oh.us/AUDITOR/index.htm

Click on **Reports**.

Includes the governmental and enterprise funds.

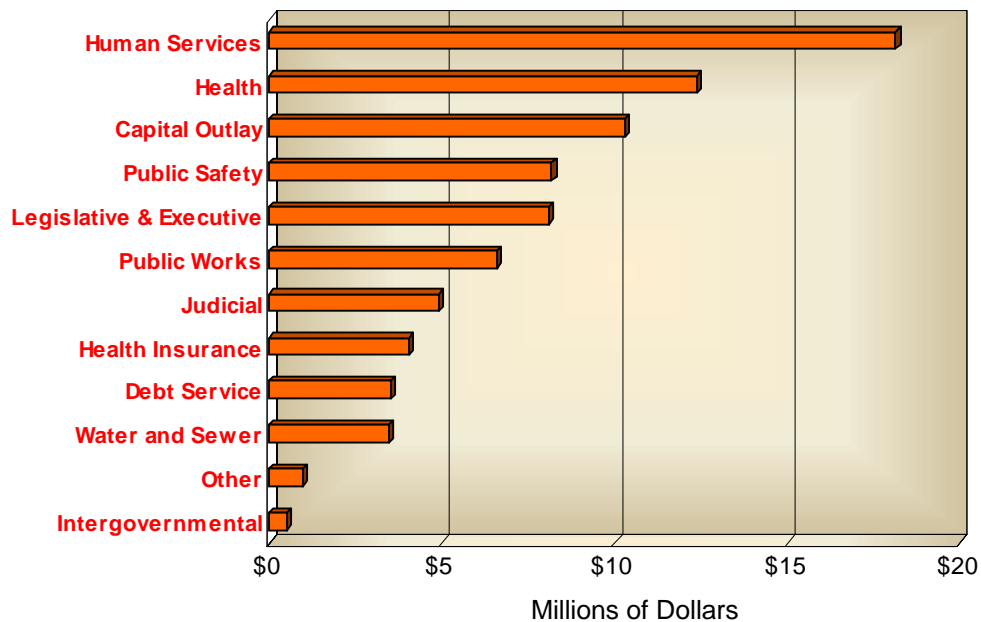
WHERE THE MONEY COMES FROM

Fairfield County Revenues for 2001
\$75,913,855



WHERE THE MONEY IS SPENT

Fairfield County Expenditures for 2001
\$81,094,203



FINANCIAL POSITION STATEMENT

Fairfield County, Ohio

As of December 31, 2001 and 2000

The **Financial Position Statement**, known by many as the Balance Sheet, is designed to provide a picture of the County's financial position at the end of the year.

Assets are those items that the County owns and will provide a benefit in the future.

Cash is the amount of physical cash held by the County in checking accounts and on hand for purposes of paying expenses.

Receivables represent the amounts which are owed to the County and which are expected to be paid to the County over the course of the next twelve months.

Property and equipment represents the furniture, equipment, vehicles, land, buildings, and water and sewer equipment which provide for an economic benefit of more than one year.

Liabilities are those items which the County owes to individuals, companies, other governments, and lenders.

Accrued wages and benefits are those payments that the County owes to employees for salaries, the associated benefits, and accrued leave.

Payables are those payments that the County owes to companies or individuals who supply services or goods to the County.

Due to other funds and governments are primarily the amounts owed to other funds or entities of the County from property taxes. The remainder is amounts owed to other governments outside the County for goods or services provided by them to the County.

Notes, bonds, loans, and leases payable are the amounts owed for the issuance of debt on which the County still owes.

	2001	2000
Assets		
Cash.....	\$ 58,432,916	\$ 64,208,973
Receivables.....	141,299,367	132,070,066
Property and equipment.....	87,208,647	73,357,312
Other assets.....	16,415,941	9,258,718
Total Assets.....	<u>303,356,871</u>	<u>278,895,069</u>
Liabilities		
Accrued wages and benefits.....	3,225,982	2,983,413
Payables.....	2,687,254	3,345,461
Due to other funds and governments.....	118,191,054	116,556,660
Notes, bonds, loans, and leases payable.....	45,482,509	37,248,852
Other liabilities.....	28,936,421	27,820,958
Total Liabilities.....	<u>198,523,220</u>	<u>187,955,344</u>
Net Equity - Excess of Assets Over Liabilities.....	<u>\$ 104,833,651</u>	<u>\$ 90,939,725</u>

This statement is presented on a non-GAAP basis. Those readers desiring to review GAAP basis reports should refer to the County's 2001 Comprehensive Annual Financial Report.

To see the 2001 CAFR, please contact the Fairfield County Auditor's Office or go online to:

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Click on **Reports**.

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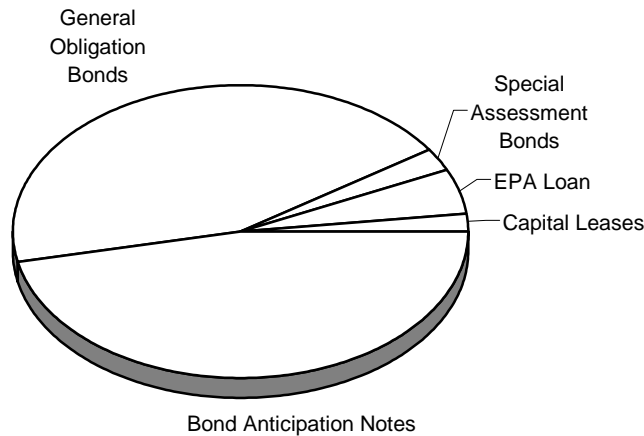
SUMMARY OF DEBT OBLIGATIONS

Fairfield County, Ohio

As of December 31, 2001

	<u>Balance at</u> <u>12-31-2000</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at</u> <u>12-31-2001</u>
Bond Anticipation Notes.....	\$ 19,481,000	\$ 22,475,000	\$ 20,781,000	\$ 21,175,000
General Obligation Bonds.....	13,410,000	6,930,000	390,000	19,950,000
Special Assessment Bonds.....	1,262,760	-	104,760	1,158,000
EPA Loan.....	2,444,442	-	151,025	2,293,417
Capital Leases.....	607,140	524,676	306,969	824,847
	<u>\$ 37,205,342</u>	<u>\$ 29,929,676</u>	<u>\$ 21,733,754</u>	<u>\$ 45,401,264</u>

<u>Allocation of County Debt</u>	<u>Percent</u>	<u>Amount</u>
Governmental Funds	47.3%	\$ 21,484,847
Water and Sewer Funds (self-funded)	52.7%	23,916,417
		<u>\$ 45,401,264</u>



THE COUNTY'S DEBT INSTRUMENTS

The County employs the use of several different types debt instruments for short and long-term financing.

Bond Anticipation Notes are generally short-term debt instruments due in one year or less and are issued to raise money for projects of the County. These notes are usually converted into bonds after a short period of time.

General Obligation Bonds are long-term debt instruments that are repaid from the County's general revenue sources. They are backed by the full faith and credit of the County.

Special Assessment Bonds are issued to pay for improvements benefiting property owners. The property owners repay the County over a period of years for the debt.

EPA Loan are debt instruments issued by the Ohio Environmental Protection Agency and are repaid from the County's Sewer Fund.

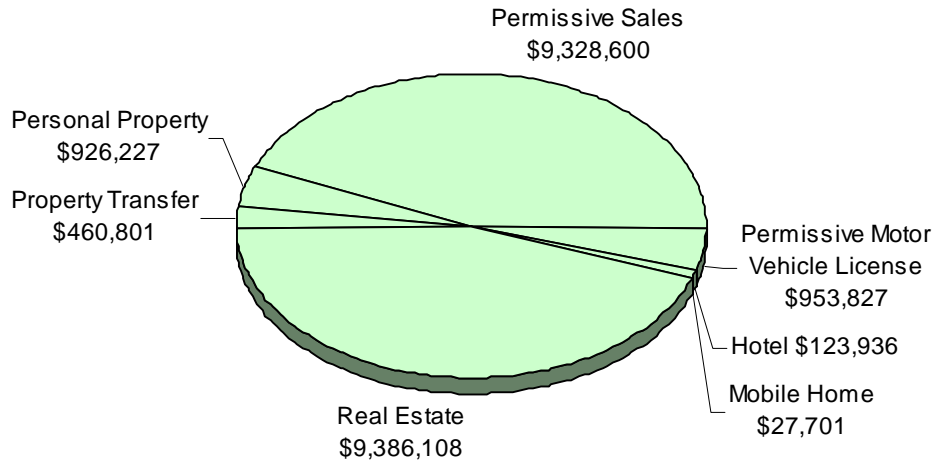
Capital Leases are contracts made by the County's departments for the acquisition of assets such as copiers, mail machines, and so forth. The departments pay for these contracts from their annual budgets.

TAX REVENUES

Fairfield County, Ohio

Breakdown of Tax Collections in 2001

\$21,207,200



Tax Levies for 2001

Fund	Real Estate	Personal Property	Total
General	\$ 5,079,294	\$ 339,280	\$ 5,418,574
Road and Bridge	966,403	65,239	1,031,642
Mental Health	392,470	97,859	490,329
Mental Retardation and Developmental Disabilities	4,230,734	417,530	4,648,264
Total	\$ 10,668,901	\$ 919,908	\$ 11,588,809

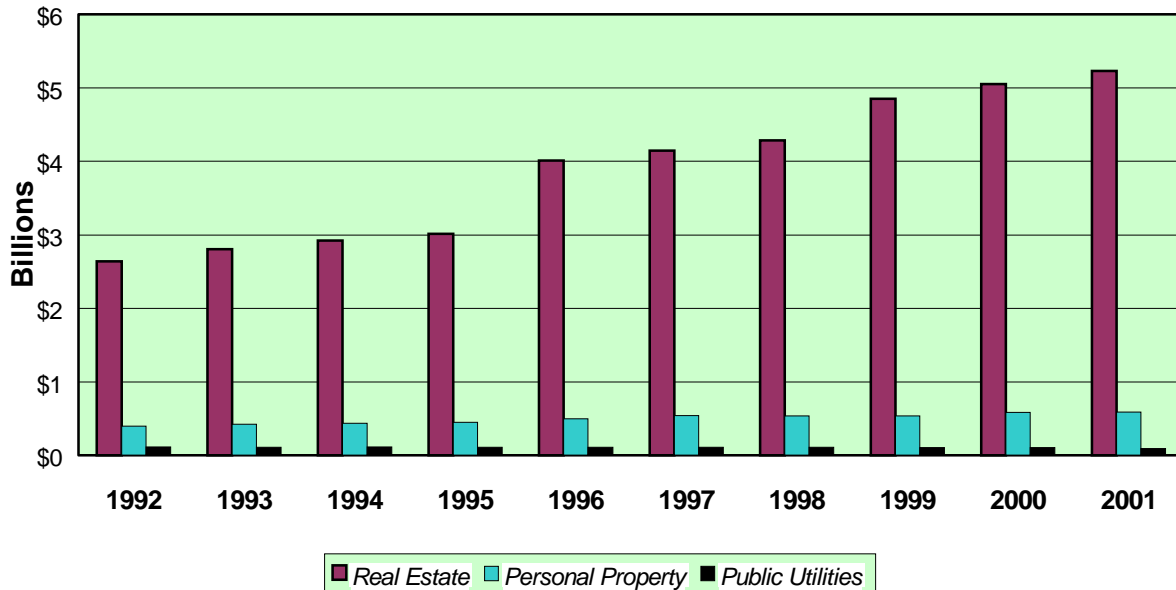
Ten Largest Taxpayers in 2001

Enterprise	Nature of Business	Value To Be Taxed
Glimcher Holdings	Business	\$ 26,167,440
Anchor Hocking Glass Corporation	Business	23,141,200
Ohio Power	Public Utility	10,791,290
Ralston Food Inc.	Business	9,377,970
McDermott Inc.	Business	7,237,700
Meijer Inc.	Business	6,506,580
Cyril Scott	Business	5,276,570
Ohio Bell Telephone	Public Utility	4,698,550
Lowes Home Centers Inc.	Business	4,341,820
Mount Carmel Health	Business	4,042,830

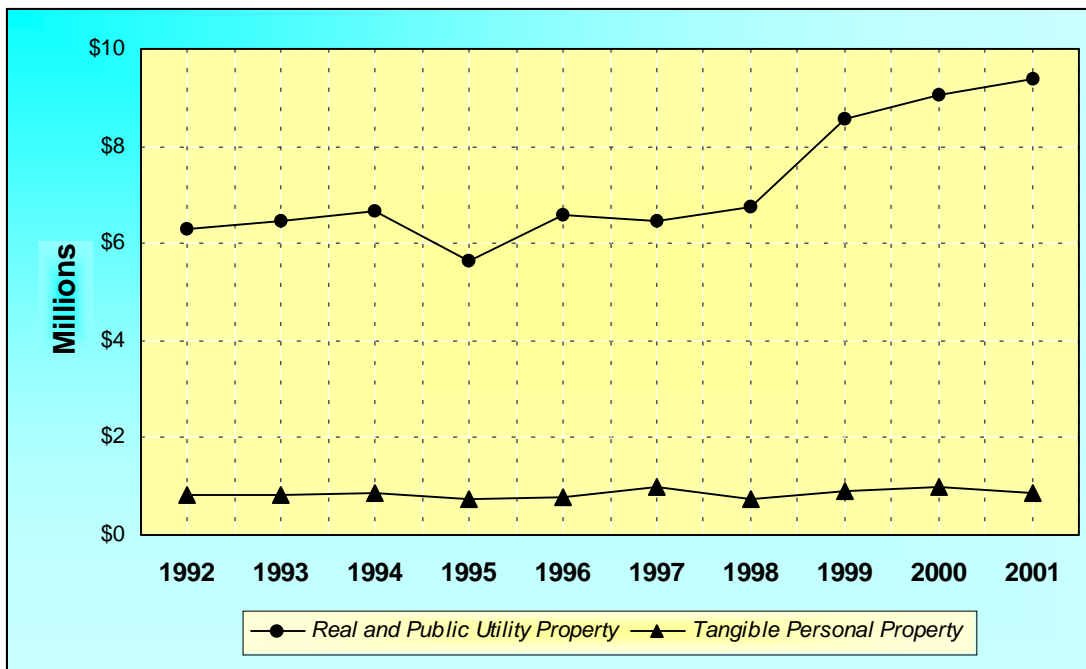
PROPERTY VALUES AND TAX COLLECTIONS

Fairfield County, Ohio

Property Values for the Last Ten Years

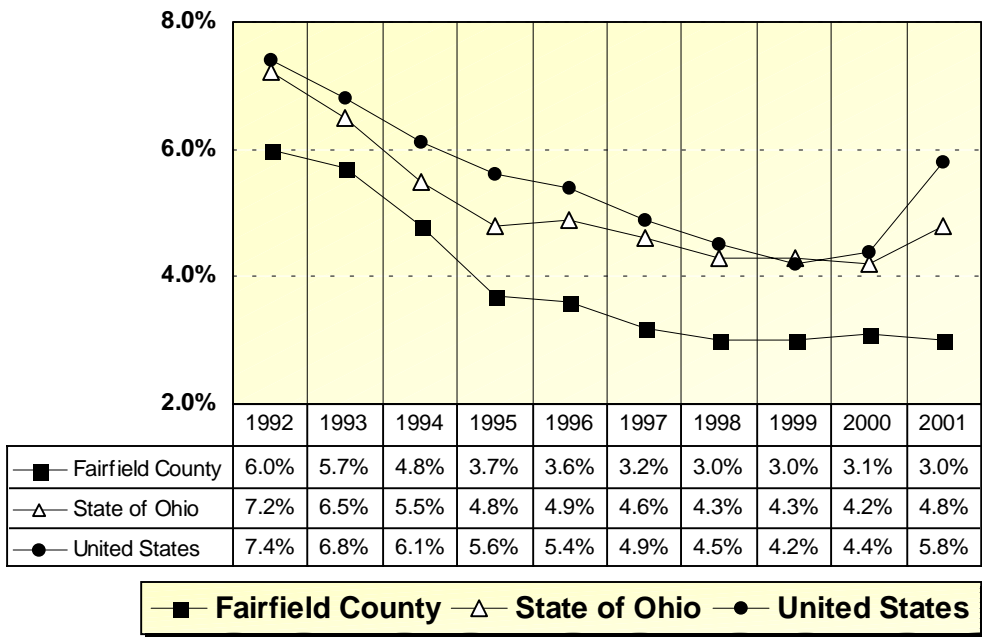


Property Tax Collections for the Last Ten Years



AVERAGE UNEMPLOYMENT RATES

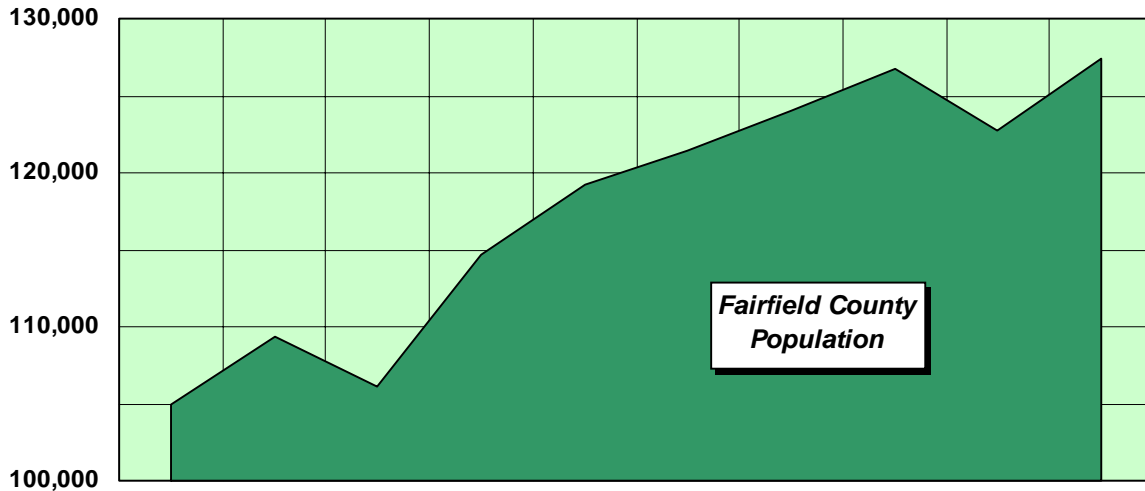
Fairfield County, Ohio



EMPLOYED vs. UNEMPLOYED COUNTY CITIZENS



COUNTY POPULATION

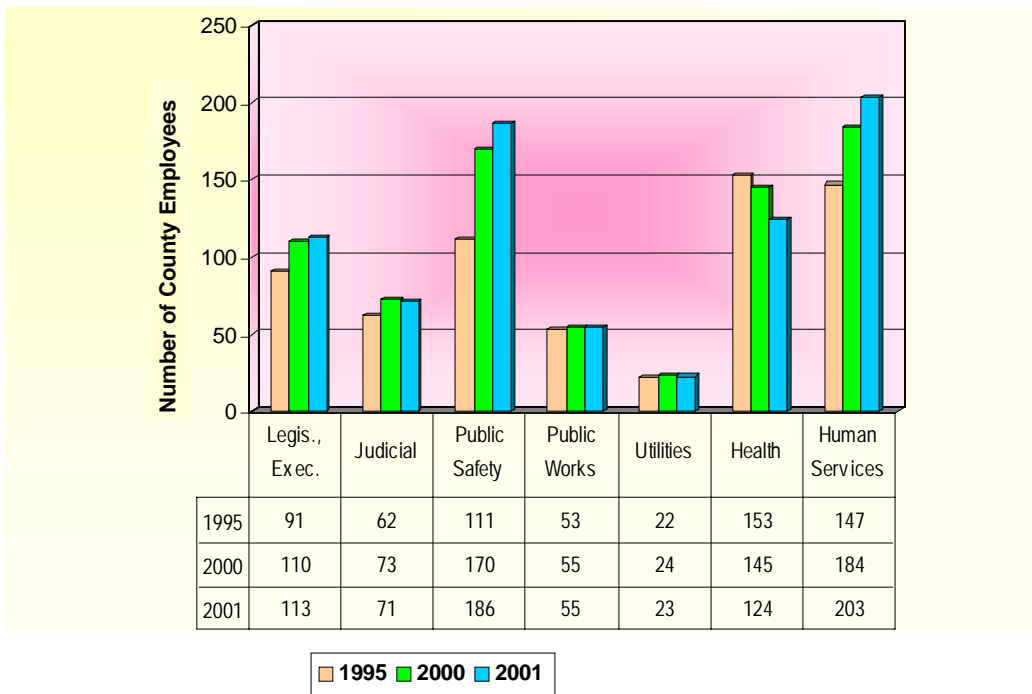


	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
Series 1	104,900	109,300	106,110	114,740	119,182	121,457	124,000	126,723	122,759	127,395

The 2000 population figure is an actual count – from the U. S. Census Bureau. The years 1992–1999 and 2001 are estimates, annually provided by the U.S. Census Bureau.

COUNTY EMPLOYEE WORKFORCE

By Function of Government



These employees are paid from revenues in the general governmental funds and in the enterprise funds.

MISCELLANEOUS STATISTICS

Fairfield County, Ohio

<i>Date created</i>	December 1800
<i>County seat</i>	Lancaster, Ohio
<i>2001 Census population estimate</i>	127,395 - ranked 21st of the 88 Ohio counties
<i>Number of municipalities</i>	14
<i>Number of townships</i>	13
<i>Area</i>	505 square miles; ranked 23rd of the 88 Ohio counties
<i>Water lines</i>	491,436 feet - 4,575 customer accounts
<i>Sewer lines</i>	613,593 feet - 5,314 customer accounts
<i>County roads</i>	352.77 miles
<i>Township roads</i>	564.89 miles
<i>State routes</i>	195.17 miles
<i>Number of licensed drivers</i>	88,054
<i>Number of County employees</i>	775

Health Care

<i>Hospitals, outpatient medical centers</i>	Fairfield Medical Center, River View Surgery Center
<i>Hospital beds</i>	235
<i>Nursing homes</i>	10
<i>Nursing home beds</i>	879

Public Education

<i>Public schools</i>	42
<i>Students</i>	16,021
<i>Average Number of Students Per Teacher</i>	19.2
<i>School districts</i>	13
<i>Institutions of higher education</i>	Ohio University - Lancaster (4,000 students) Southeastern Business College (150 students)

Recreation and Travel

<i>Municipal parks</i>	24 parks - 650 acres
<i>Public tennis courts</i>	17
<i>Health clubs/fitness centers</i>	8
<i>Day and night baseball diamonds</i>	25
<i>Golf courses</i>	6
<i>Museums</i>	15
<i>Libraries</i>	9
<i>County fairgrounds</i>	1, with 68 acres
<i>Hotels/motels</i>	13, with 822 rooms
<i>Bed & Breakfast Inns</i>	7
<i>Campgrounds</i>	4
<i>Radio stations</i>	3
<i>Newspapers - daily</i>	Lancaster Eagle Gazette - daily circulation of 17,000
<i>Newspapers - weekly</i>	2

Voting Statistics (2001 General Election)

<i>Registered voters</i>	73,518
<i>Actual voters</i>	29,863
<i>Percentage of actual voters to registered voters</i>	40.62%

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