

FAIRFIELD COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2006



Issued by Barbara Curtiss
Fairfield County Auditor

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

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

FAIRFIELD COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2006



Prepared and Issued by the Fairfield County Auditor's Office

BARBARA CURTISS

County Auditor

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

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Introductory Section



Fairfield County, Ohio

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CITIZENS OF FAIRFIELD COUNTY, OHIO

We are pleased to issue the Comprehensive Annual Financial Report (CAFR) of Fairfield County, Ohio (the County) for the year ended December 31, 2006. 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, 2006, are fairly presented in conformity with Generally Accepted Accounting Principles. The independent accountants' report is presented as the first component of the financial section of this report. In addition, the County coordinates the audit requirements for the "Single Audit" of all of its federal funds through the Auditor of State.

Management's Discussion and Analysis

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

PROFILE OF THE GOVERNMENT

Fairfield County was organized into a separate political entity in December of 1800. The County encompasses thirteen townships, twelve villages, and two cities. According to population estimates, 140,591 people reside within the County's 505 square miles. The City of Lancaster, the County seat, has an estimated 36,268 residents.

A three-member Board of Commissioners, twelve other elected officials, and various department heads govern the County. As part of the "checks and balances" system, the elected officials and department heads manage the internal operations of their respective divisions with the Board of Commissioners authorizing expenditures and serving as the budget authority, the taxing authority, and the contracting body. Each Commissioner serves a term of four years.

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

The County employs 825 persons who provide citizens with a wide range of services including the following: human and social services; health and community assistance services; civil and criminal justice system services; road, bridge, and building maintenance; water and sewer utility services; and general and administrative support services.

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

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

ASSESSING ECONOMIC CONDITION

Local Economy

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

In 2006, public and private entities launched cooperative efforts that will ultimately bring positive growth and a better quality of life for local residents. The Route 33 Growth Alliance, a cooperative effort of local governments and chambers of commerce along US 33 from Canal Winchester and Pickerington to Lancaster, began discussing how to more effectively market the corridor for business development. The group engaged a consulting firm to survey government and business leaders in an effort to identify key development issues and funding for the initiative. At the conclusion of 2006, the Route 33 Growth Alliance was making plans to launch a fundraising effort to generate necessary revenue for program implementation over a five-year period.

Fairfield Medical Center and Mount Carmel Health Systems in 2006 announced selection of an architectural firm to begin creating a master plan for a joint medical facility along Diley Road in Canal Winchester. The two healthcare organizations formed a partnership in late 2004 to purchase the 55-acre parcel. Initial plans call for construction of facilities to meet the need for urgent care, and diagnostic and outpatient services. Fairfield Medical Center is Fairfield County's largest employer with more than 2,100 workers.

Three of Fairfield County's largest manufacturing employers grew or announced expansions in 2006. Although its parent company, Global Home Products, filed for Chapter 11 bankruptcy protection, Anchor Hocking's Lancaster facilities remained busy with orders. In fact, at the end of 2006, Anchor Hocking employed nearly 100 more workers than it did at the end of 2005. Anchor Hocking is Fairfield County's largest

Fairfield County, Ohio

manufacturing employer with more than 1,250 workers.

Nifco America Corporation in February 2006 announced a \$1.2 million expansion for its Canal Winchester facility. The project will result in doubling the number of design and development engineers from 15 to 30. Nifco America Corporation, headquartered in Canal Winchester, is a Japanese auto parts supplier with more than 440 employees.

Diamond Power, Inc., in August 2006 announced plans to expand its manufacturing facility in Lancaster. The \$2 million project will add 24,000 square feet and will result in the creation of 40 new, full-time employment positions. Diamond Power employs more than 400 workers at its Lancaster facility and more than 1,300 worldwide. Diamond Power International Inc., a McDermott Company, is a leader in the design and manufacture of boiler cleaning and ash-handling equipment.

Retail development in Fairfield County continued at a strong pace in 2006 as major projects were announced in Lancaster and Canal Winchester. RG Properties and Lancaster City officials announced in May 2006 development of a retail center including a Wal-Mart Super Center at Ety Road and Memorial Drive. Other retailers heading for the development site include Menard's, the third largest home improvement chain in the country, Kohl's, and also a Max and Erma's Restaurant and Huntington Bank.

Further northwest in Fairfield County near US 33 at Diley Road, Meijer announced plans to establish a 207,000 square feet retail store in Canal Winchester. In addition to Meijer, the 55-acre site features 12 other parcels to support additional development.

Population growth is also a major indicator of economic activity. With 140,591 residents and a growth rate of 1.6% last year, the U.S. Census Bureau shows Fairfield County as the fifth fastest growing county in Ohio with a population of more than 50,000 residents. Since 2000, Fairfield County is the third fastest growing county, having grown over 14.4% in population. Only Delaware and Warren Counties have stronger seven-year growth rates, and Delaware County ranks in the top 100 of the country.

At 4.8 percent, Fairfield County's 2006 unemployment rate of the county was significantly lower than the state's (5.5 percent in 2006) and similar to the nation's rate (4.6 percent). Government, retail and manufacturing operations collectively employ nearly 50% of Fairfield County's workforce.

Major Initiatives

Created in 2003, the Fairfield County Economic Development Department has also worked to administer, design, and implement plans and programs to stimulate the economy. The department's major areas of work include new business attraction, business retention and expansion and small business development. Two incentive programs managed by the department include the Ohio Enterprise Zone and Revolving Loan Fund programs.

In 2006, three companies in Fairfield County took advantage of incentives through the Ohio Enterprise Zone Program. Company Wrench, which opened its new facility in Greenfield Township in 2005, announced plans to expand its operations by investing nearly \$1 million in new construction and machinery and equipment. When completed, the project will result in the creation of 25 new, full-time employment positions. Company Wrench sells, services, rents, and modifies demolition equipment nationwide.

Westerman, Inc. in Bremen launched a \$2.2 million expansion to meet growing customer demand in the oil and natural gas, and nuclear market segments. The project will result in the creation of 25 new, full-time employment positions. Founded in Bremen in 1909 as a supplier to the oil and gas industry, Westerman is now one of the leading suppliers of industrial storage tanks and pressure vessels, industrial speed reducers, marine hoists, fiberglass reinforced plastic industrial products and electronic systems.

Mondi Packaging, located in the Rock Mill Industrial Park, also applied for incentives through the Ohio Enterprise Zone Program in 2006. The paper packaging company, headquartered in Austria, is investing more than \$7 million to expand its local facility and add new machinery and equipment. The project will result in the creation of 20 new, full-time employment positions.

Fairfield County, Ohio

The Fairfield County Economic Development department in 2006 completed its first full year of administering the Fairfield County Revolving Loan Fund. Established in 1992, the Fairfield County Revolving Loan Fund is designed to provide low-interest, fixed-rate financing to encourage job creation and job retention in Fairfield County. Six loans were closed in 2006 with loan amounts totaling \$324,500. Additionally, the Revolving Loan Fund participation leveraged nearly \$1.2 million in private financing for the six projects. The projects will provide 36 new employment opportunities in Fairfield County.

Fairfield County's Economic Development Director and the Director of Workforce Development for the Fairfield County Department of Job & Family Services co-chair the Fairfield County Business Resource Council. The group, consisting of development professionals, chamber of commerce executives, training providers, and utility companies, made contact with nearly 700 local businesses as part of the Fairfield Fortune 1000 initiative. The Retention and Expansion effort was predicated on the fact that the majority of new jobs and investments are actually made by existing companies, rather than new companies locating in the area. The project resulted in area businesses becoming more aware of federal, state and local programs designed to encourage investment and job creation. The Council also sponsors an annual business seminar --the Strategies To Enhance Profits (S.T.E.P. Ahead) seminar--where expert speakers provide local businesses with valuable information to improve their bottom lines. Almost 70 businesspeople attended the 2006 event, which was held in September.

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

With the Commissioners' enactment of a permissive real property transfer tax of \$3 per thousand in June 2005, providing additional revenue for part of 2005 and for calendar year 2006, and the continuation of steady sales tax revenues and investment earnings, the County is cautiously optimistic about the future.

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

In 2002, Fairfield County was upgraded to an Aa3 bond rating by Moody's Investors' Service, one of the two major bond-rating services. The County continues to enjoy this favorable debt rating today.

During 2006, the County Auditor led the cooperative county-wide initiative for the implementation of the new state-of-the-art financial management information system. On January 1, 2007 we began a one year implementation period. Once fully implemented, the system will provide management with additional opportunities for effectively using county resources and enhancing customer service while increasing fiscal accountability and controls.

Cash Management

The Fairfield County Treasurer serves as the investing authority, according to State law. County cash is pooled for investment purposes. During the year ended December 31, 2006, the County's cash resources were divided among the following types of deposits and investments: nonparticipating certificates of deposit, STAR Ohio, federal agency securities, and demand deposit accounts. Interest income as reported on the governmental fund financial statements totaled \$3,145,388 and was credited to various accounts. Fairfield Industries, Incorporated, the County's component unit, earned \$15,910 in interest income for the current year.

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

Risk Financing

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

AWARDS AND ACKNOWLEDGMENTS

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Fairfield County for its comprehensive annual financial report for the fiscal year ended December 31, 2005. This was the seventeenth 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 2005 Citizens' Report, a condensed, more user-friendly financial report intended to provide highlights of the County's financial condition. This was the fifth consecutive year the County has received this prestigious award.

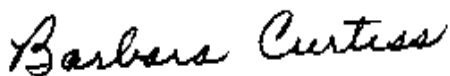
Acknowledgments

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

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

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

Respectfully submitted,



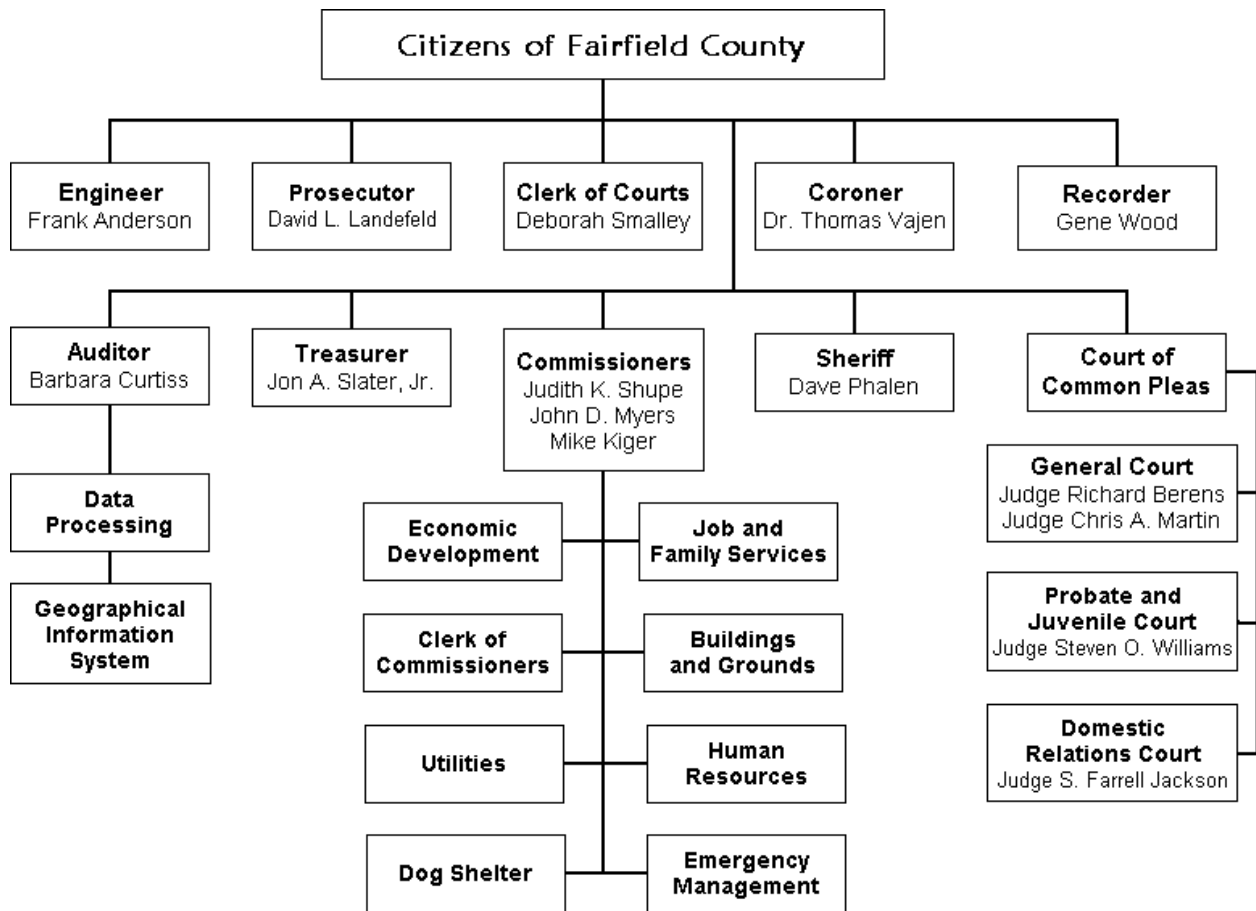
Barbara Curtiss
Fairfield County Auditor



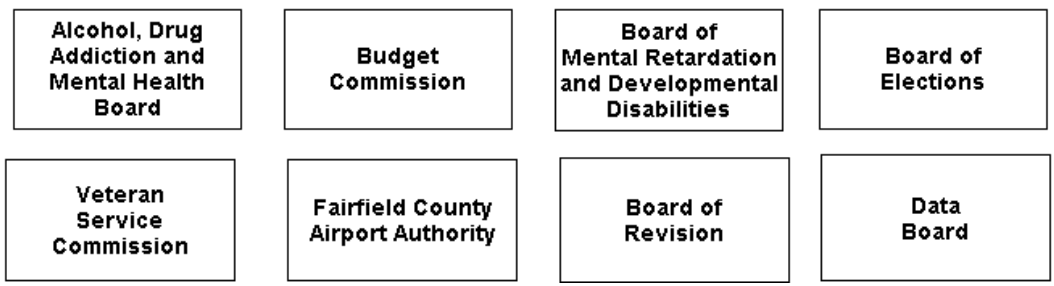
Mike Kiger
President, Board of Commissioners

June 22, 2007

COUNTY ORGANIZATION AND ELECTED OFFICIALS
December 31, 2006



Ex Officio and Appointed Boards



PRINCIPAL APPOINTED OFFICIALS AND DEPARTMENT HEADS

December 31, 2006

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

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

Fairfield County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2005

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



President

Executive Director

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