FAIRFIELD COUNTY, Ohio

Citizen’s Report

Popular Annual Financial Report
For the Year Ended December 31, 2005
Issued by Barbara Curtiss
Fairfield County Auditor
First constructed by Joseph Loveland and Hezekiah Smith in 1797 Rock Mill rises six stories above the sandstone gorge near the Upper Falls of the Hocking River. The mill, originally built to house both a gristmill and woolen mill, was reconstructed by Christian Morehart in 1824 after a “freshet” (spring flood) heavily damaged the first. Operating continuously until 1907 Rock Mill stands to this day as a remarkable testament to the ingenuity of early builders. Situated on two cliffs the lower two floors are below grade while the upper four floors are above grade. Hand hewn oak timbers, some more than sixty-five feet long make up the main corner supports while others 16” X 16” in thickness and nearly forty feet long make up the main horizontal floor supports. While one of the oldest surviving mills in Ohio and the only one having a wheel twenty-six feet in diameter it is also the only location where an original covered bridge stands next to an original mill. Perhaps one of the most unique features of the mill is the millrace that was hand chiseled through solid rock to enable the diversion of the Hocking River to allow the water to flow over the wheel. The millrace is thirty inches wide, thirty feet long and twenty feet deep.

An extensive restoration has begun by volunteers of the Fairfield County Historical Parks Commission. Funding for the effort is provided by donations. Phase 1 is complete with the replacement of a historically correct standing seam tin roof. After some minor reinforcement new windows and siding will be installed on the west and north sides. As funds become available the other two sides will also receive new windows and siding. Finally, the great overshot waterwheel, (a wheel that has water flowing overtop into “buckets” or troughs) will be installed and milling machinery will be placed in the mill.

Rock Mill was donated to the Fairfield County Historical Park District, 407 East Main Street, Lancaster by Rita and Bob Stebelton. For more information about other historical attractions in Fairfield County, phone (740) 681-7249 or check the Parks’ website at www.historicalparks.org.

The illustration of Rock Mill on the cover was drawn and painted for the Fairfield County Historical Parks’ volunteer Jan Elzey by Phyllis Stewart who lived in Lithopolis for 10 years. Ms. Stewart owns her own drafting and creative illustration business in Gahanna, Ohio and can be contacted at pstewart0831@aol.com.

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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AWARDS
Fairfield County participates in various awards programs
sponsored by the Government Finance Officer’s
Association (GFOA). Each individual program has
certain requirements that must be met in order to
qualify. During fiscal year 2005, the County received
the following financial awards:

Certificate of Achievement for Excellence in
Financial Reporting
  Given for outstanding preparation of the Comprehensive
Annual Financial Report

The County received this award in 2005 for the 16th
consecutive year.

Award for Outstanding Achievement in Popular
Annual Financial Reporting
  Given for outstanding preparation of the Popular Annual
Financial Report

The County received this award in 2005 for the fourth
consecutive year.

Award for Outstanding Achievement in Popular
Annual Financial Reporting
PRESENTED TO
FAIRFIELD COUNTY, OHIO
for the Fiscal Year Ended
December 31, 2004
Citizens of Fairfield County

I am pleased to present the Fairfield County, Ohio Citizens' Report, also known as our Popular Annual Financial Report, for the year ended December 31, 2005. This report provides a brief analysis of the sources of County revenues and where those dollars are spent, the County's financial position, and 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 2005 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 in all material respects. The CAFR consists of more than 260 pages of detailed financial statements, notes, schedules, and reports.

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

This report 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 non-financial 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 Fairfield County Citizens’ Report is presented as a means of enhancing the public’s confidence in County government and the stewardship of its elected officials through easier, more reader-friendly financial reporting. As you review the following pages, I invite you to share any questions, concerns, or recommendations you may have. Please call the Fairfield County Auditor’s Office with questions, comments, or suggestions regarding this report at (740) 687-7160.

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
Mike Kiger ......................... (740) 687-7199
Jon D. Myers ..................... (740) 687-7198

Auditor
Barbara Curtiss ................. (740) 687-7027

Clerk of Courts
Deborah Smalley ............... (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 Richard Berens ....... (740) 687-7059
Judge Chris A. Martin ...... (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

Clerk of County Commissioners
Jacqueline Long .................. (740) 687-7191

Human Resources Director
Aundrea Cordle .................. (740) 687-6705

Board of Elections Director
Alice Nicolia ...................... (740) 687-7000

Buildings and Grounds Superintendent
Joe Spybey ...................... (740) 687-6772

Dog Shelter Warden
Mike Miller ..................... (740) 653-4582

Sanitary Engineer
Donald Rector .................. (740) 687-7014

Department of Job and Family Services
Director
Michael Orlando ............... (740) 687-6725

Alcohol, Drug Addiction and Mental Health Board Director
Orman Hall ...................... (740) 654-0829

Mental Retardation and Developmental Disabilities Board Superintendent
John Pekar ...................... (740) 687-7244

Emergency Management Director
Tom Moe ......................... (740) 654-2217

Health Commissioner
Franklin Hirsch ............... (740) 653-4489

Veteran Services Director
Eddie Mohler .................. (740) 687-7121

Fairfield County Airport Authority President
David Schelfler ............... (740) 746-9330
FINANCIAL OVERVIEW
Fairfield County, Ohio

The County’s financial activities are accounted for primarily in the governmental funds where the focus is not profit or loss, but rather on services rendered and the cost to provide those services. The County’s business-type activities, similar to those found in the private sector, are accounted for in the Sewer and Water enterprise funds operations.

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

**Program revenues** include:
- Charges for services – licenses, permits, and other fees, fines, forfeitures, and charges paid by the recipients of goods or services offered by County programs.
- Operating (and Capital) grants and contributions – grants and contributions received from other governments, organizations and individuals that are restricted in some manner; investment earnings that are restricted to meeting the operational or capital requirements of a particular program.

**General revenues** are those revenues that are not classified as program revenues. All taxes, even those that are levied for a specific purpose, are considered general revenues.

**Expenses** are the amounts spent to provide services to citizens.

Legislative and executive expenses are the costs incurred for the County’s administrative offices, including the Auditor, Commissioners, Treasurer, Prosecutor, and Recorder.

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

Public safety expenses are the costs of the Coroner, Probation, and Sheriff’s departments.

Public works expenses are the costs incurred by the Engineer to maintain county roads and bridges.

Health expenses include services provided by the Board of Mental Retardation/Developmental Disabilities, Dog and Kennel, and the Alcohol, Drug Addiction and Mental Health Board.

Human services expenses are the costs of operating the Job and Family Services department.

Urban redevelopment and housing expenses are the costs of the urban improvement program.

Transportation expenses are costs related to the Fairfield County Airport.

Intergovernmental expenses are transfers and payments made to other governments, including local governments in the county.

Interest and fiscal charges expenses are interest and principal payments made for County debt.

Sewer and water expenses are the costs to operate the County’s business-type activity, providing sewer and water services to ever growing portions of the county.
The Changes in Net Assets Statement, traditionally known by many as the income statement, is designed to provide a record of the money received and spent by the County during the past year.

<table>
<thead>
<tr>
<th>Category</th>
<th>Governmental Activities</th>
<th>Business-type Activities</th>
<th>Total Primary Government</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Program Revenues</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charges for services</td>
<td>$12,199,025</td>
<td>$5,102,085</td>
<td>$17,301,110</td>
</tr>
<tr>
<td>Operating grants, contributions, and interest</td>
<td>$32,923,107</td>
<td>$32,923,107</td>
<td></td>
</tr>
<tr>
<td>Capital grants, contributions, and interest</td>
<td>$4,391,376</td>
<td>2,024,223</td>
<td>6,415,601</td>
</tr>
<tr>
<td>General Revenues</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property and other taxes</td>
<td>$15,995,164</td>
<td>$15,995,164</td>
<td></td>
</tr>
<tr>
<td>Sales taxes</td>
<td>$10,863,623</td>
<td>$10,863,623</td>
<td></td>
</tr>
<tr>
<td>Unrestricted grants and entitlements</td>
<td>$3,476,193</td>
<td>$3,476,193</td>
<td></td>
</tr>
<tr>
<td>Unrestricted interest</td>
<td>$1,899,686</td>
<td>$1,841,385</td>
<td></td>
</tr>
<tr>
<td>Other</td>
<td>$1,190,515</td>
<td>24,597</td>
<td>1,215,112</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$82,738,691</td>
<td>7,292,584</td>
<td>90,031,275</td>
</tr>
<tr>
<td><strong>EXPENSES</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General government:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Legislative and executive</td>
<td>$8,748,759</td>
<td>$8,748,759</td>
<td></td>
</tr>
<tr>
<td>Judicial</td>
<td>$4,466,402</td>
<td>$4,466,402</td>
<td></td>
</tr>
<tr>
<td>Public safety</td>
<td>$11,945,218</td>
<td>$11,945,218</td>
<td></td>
</tr>
<tr>
<td>Public works</td>
<td>$10,280,770</td>
<td>$10,280,770</td>
<td></td>
</tr>
<tr>
<td>Health</td>
<td>$19,041,502</td>
<td>$19,041,502</td>
<td></td>
</tr>
<tr>
<td>Human services</td>
<td>$17,755,448</td>
<td>$17,755,448</td>
<td></td>
</tr>
<tr>
<td>Urban redevelopment and housing</td>
<td>$263,569</td>
<td>$263,569</td>
<td></td>
</tr>
<tr>
<td>Transportation</td>
<td>$216,466</td>
<td>$216,466</td>
<td></td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>$2,050,150</td>
<td>$2,050,150</td>
<td></td>
</tr>
<tr>
<td>Interest and fiscal charges</td>
<td>$1,177,427</td>
<td>$1,177,427</td>
<td></td>
</tr>
<tr>
<td>Business-type activities:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sewer</td>
<td>-</td>
<td>3,062,582</td>
<td>3,062,582</td>
</tr>
<tr>
<td>Water</td>
<td>-</td>
<td>2,511,231</td>
<td>2,511,231</td>
</tr>
<tr>
<td><strong>Total Expenses</strong></td>
<td>$75,975,711</td>
<td>5,593,813</td>
<td>81,569,524</td>
</tr>
<tr>
<td>Increase (decrease) in net assets before transfers</td>
<td>$6,762,980</td>
<td>1,698,771</td>
<td>8,461,751</td>
</tr>
<tr>
<td>Transfer in (out)</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Increase (decrease) after transfers</td>
<td>$6,762,980</td>
<td>1,698,771</td>
<td>8,461,751</td>
</tr>
<tr>
<td><strong>Net assets - beginning of year</strong></td>
<td>$179,960,264</td>
<td>$36,960,845</td>
<td>$216,921,109</td>
</tr>
<tr>
<td><strong>Net assets - end of year</strong></td>
<td>$186,723,244</td>
<td>$38,956,616</td>
<td>$225,680,860</td>
</tr>
</tbody>
</table>

Net assets for governmental activities increased by $6,762,980 in 2005 compared to a ($689,444) decrease in 2004. Net assets for business-type activities increased $1,698,771 in 2005 compared to a $3,831,393 increase in 2004.
WHERE THE MONEY CAME FROM

Fairfield County Revenues for 2005
$90,031,275

Fairfield County revenue increased by $6,965,638 from 2004.

WHERE THE MONEY WAS SPENT

Fairfield County Expenses for 2005
$81,569,524

Fairfield County Expenses increased by $1,645,836 from 2004.
COUNTY PROGRAM ACTIVITIES
Fairfield County, Ohio

This chart compares direct expenses and program revenues for each major function of the County. **Direct expenses** are specifically associated with a service, program, or department and therefore clearly identifiable to a particular function. **Program revenues** include (1) charges paid by the recipient of the goods or services and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program.

The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or else draws from the general revenues of the County.

Direct Expenses and Program Revenues
(amounts in millions)
FINANCIAL POSITION STATEMENT
Fairfield County, Ohio

The Statement of Net Assets, traditionally known by many as the balance sheet, is designed to provide a picture of the major components of the primary government’s financial position at the end of the year.

<table>
<thead>
<tr>
<th>Assets</th>
<th>Governmental Activities</th>
<th>Business-type Activities</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash</td>
<td>35,672,450</td>
<td>7,734,398</td>
<td>43,406,848</td>
</tr>
<tr>
<td>Receivables</td>
<td>38,569,128</td>
<td>1,010,069</td>
<td>39,579,197</td>
</tr>
<tr>
<td>Capital assets</td>
<td>163,755,602</td>
<td>58,317,202</td>
<td>222,072,804</td>
</tr>
<tr>
<td>Other assets</td>
<td>4,068,459</td>
<td>539,207</td>
<td>4,607,666</td>
</tr>
<tr>
<td>Total Assets</td>
<td>242,065,639</td>
<td>67,630,876</td>
<td>309,696,515</td>
</tr>
</tbody>
</table>

| Liabilities | |
|-------------||
| Accrued wages and benefits | 1,420,406 | 57,123 | 1,477,529 |
| Payables | 3,761,327 | 200,609 | 4,961,936 |
| Due to other funds and governments | 1,456,060 | 38,079 | 1,494,139 |
| Notes, bonds, loans, leases payable, and compensated absences | 29,306,319 | 28,417,357 | 57,723,676 |
| Other liabilities | 19,396,263 | 242,092 | 19,638,355 |
| Total Liabilities | 55,342,395 | 29,005,260 | 84,347,655 |

| Net Assets - excess of Assets over Liabilities | 186,723,244 | 38,650,616 | 225,373,860 |

**Assets** are those items owned by the County that 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 that are owed to the County and are expected to be paid over the course of the next twelve months.

**Capital assets** represents furniture, equipment, vehicles, land, buildings, water and sewer equipment, and the County’s roads and bridges infrastructure that provide for an economic benefit to the County of more than one year.

**Liabilities** are those items that 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, leases payable, and compensated absences** are the amounts owed for the issuance of debt and compensation absences on which the County still owes.
THE COUNTY'S LONG-TERM DEBT
 Fairfield County, Ohio
 As of December 31, 2005

Total Long-Term Debt — $52,387,522

General Fund Long-Term Debt — $13,667,628

Self-Funded Long-Term Debt — $38,719,894

General Fund Long-Term Debt — $13,667,628

- Liberty Center County Services Complex $7,426,732
- MRDD facility $2,246,613
- Minimum Security Jail $1,715,000
- Multi-County Juvenile Detention Center $1,416,203
- Capital leases-Governmental funds $623,264
- Laughlin Building - Maintenance $135,000
- Engineer - Excavation Equipment $104,816
- Mental Health Facility $0

Self Funded Long-Term Debt — $38,719,894

- Sewer facilities $15,955,339
- Water facilities $12,123,800
- Job & Family Services building $6,010,000
- Special assessment $2,908,182
- Airport hangars $828,619
- Title Office-Bureau of Motor Vehicles $600,614
- Chestnut Street-CSEA $315,000
- Capital leases-Enterprise funds $28,340
THE COUNTY'S DEBT INSTRUMENTS
Fairfield County, Ohio
As of December 31, 2005

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

**Bond Anticipation Notes** are short-term debt instruments due in one year or less and are issued to raise money for County projects. These notes are 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.

**Long-Term Loans** are debt instruments issued by the State of Ohio for various public works projects. The County's Sewer Fund will repay 94% of these balances, with the remainder to be paid by the General 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.

### SUMMARY OF DEBT OBLIGATIONS
For the Year Ended December 31, 2005

**SUMMARY**

<table>
<thead>
<tr>
<th></th>
<th>Balance at 12-31-2004</th>
<th>Additions</th>
<th>Deletions</th>
<th>Balance at 12-31-2005</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bond Anticipation Notes</td>
<td>$10,300,000</td>
<td>$700,000</td>
<td>$10,300,000</td>
<td>$700,000</td>
</tr>
<tr>
<td>General Obligation Bonds</td>
<td>37,721,308</td>
<td>11,059,877</td>
<td>2,478,702</td>
<td>$46,312,483</td>
</tr>
<tr>
<td>Special Assessment Bonds</td>
<td>3,161,433</td>
<td>-</td>
<td>273,251</td>
<td>$2,888,182</td>
</tr>
<tr>
<td>Long-Term Loans</td>
<td>2,683,000</td>
<td>374,137</td>
<td>-</td>
<td>$3,057,137</td>
</tr>
<tr>
<td>Capital Leases</td>
<td>750,451</td>
<td>-</td>
<td>472,984</td>
<td>$651,604</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$54,038,192</td>
<td>$12,144,014</td>
<td>13,792,684</td>
<td><strong>$52,387,522</strong></td>
</tr>
</tbody>
</table>

**Allocation of County Debt**

<table>
<thead>
<tr>
<th></th>
<th>Percent</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Governmental Funds</td>
<td>46.4%</td>
<td>$24,330,043</td>
</tr>
<tr>
<td>Water and Sewer Funds (self-funded)</td>
<td>53.6%</td>
<td>$28,057,479</td>
</tr>
</tbody>
</table>

**DEBT OUTSTANDING TREND ANALYSIS**
Past Five Years

![Graph showing debt trend]

- Self-Funded Long-Term Debt
- General Fund Long-Term Debt
TAX REVENUES
Fairfield County, Ohio

During 2005, the County's governmental activities received $28.0 million in tax revenue and $82.7 million in total revenues. Property and Other Taxes (real estate, personal property, property transfer, and other taxes) account for approximately $16.1 million, or 19.5 percent, of total governmental revenues. Sales taxes provided approximately $10.9 million, or 13.1 percent, of total governmental revenues. Motor Vehicle licenses provided approximately $1.0 million or 1.3%, of total governmental revenues.

Breakdown of Tax Collections in 2005
$28,037,044

Ten Largest Taxpayers in 2005

<table>
<thead>
<tr>
<th>Enterprise</th>
<th>Nature of Business</th>
<th>Value To Be Taxed</th>
</tr>
</thead>
<tbody>
<tr>
<td>Columbia Gas Transmission</td>
<td>Natural gas utility</td>
<td>$26,721,540</td>
</tr>
<tr>
<td>Ohio Power</td>
<td>Electric utility</td>
<td>$25,538,360</td>
</tr>
<tr>
<td>Glimcher Holdings (includes</td>
<td>Real estate</td>
<td>$20,792,840</td>
</tr>
<tr>
<td>Glimcher Centers LTD)</td>
<td>partnership</td>
<td></td>
</tr>
<tr>
<td>South Central Power</td>
<td>Electric utility</td>
<td>$17,993,400</td>
</tr>
<tr>
<td>Anchor Hocking Glass Corporation</td>
<td>Glass manufacturer</td>
<td>$13,032,350</td>
</tr>
<tr>
<td>Ohio Bell Telephone</td>
<td>Telephone utility</td>
<td>$11,778,770</td>
</tr>
<tr>
<td>Ralston Food Inc.</td>
<td>Food processor</td>
<td>$9,408,610</td>
</tr>
<tr>
<td>Anyi Apartments LLC</td>
<td>Residential</td>
<td>$7,568,750</td>
</tr>
<tr>
<td>Dominion Homes Inc.</td>
<td>Real estate</td>
<td>$7,422,440</td>
</tr>
<tr>
<td>Texas Eastern Transmission</td>
<td>Electric utility</td>
<td>$7,025,490</td>
</tr>
</tbody>
</table>
Property Values and Tax Collections
Fairfield County, Ohio

Property Values for the Last Ten Years

Property Tax Collections for the Last Ten Years

Tax collections for the years 1996-2002 are presented on the modified accrual basis of accounting. With the implementation of GASB Statement No. 34 in 2003, the tax collections for that year and all subsequent years are presented on the accrual basis of accounting.
COUNTY POPULATION

The 2000 population figure is an actual count – from the U. S. Census Bureau. The years 1996–1999 and 2001 are estimates, annually provided by the U.S. Census Bureau. The Ohio Department of Development provided the estimates for 2002-2005.

COUNTY EMPLOYEE WORKFORCE

By Function of Government

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