

LICKING COUNTY
SINGLE AUDIT
YEAR ENDED DECEMBER 31, 2006



Mary Taylor, CPA
Auditor of State

Board of County Commissioners
Licking County
20 South Second Street
Newark, Ohio 43055

We have reviewed the *Independent Auditors' Report* of Licking County, prepared by Wolfe, Wilson & Phillips, Inc., for the audit period January 1, 2006 through December 31, 2006. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Licking County is responsible for compliance with these laws and regulations.

Mary Taylor

Mary Taylor, CPA
Auditor of State

July 11, 2007

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LICKING COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2006

Federal Grantor/ Sub-Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Disbursements
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:</u> (Pass through Ohio Department of Development)				
Community Development Block Grant	various	14.228	\$ 484,994	\$ 732,964
HOME Partnership Grant	B-C-04-041-2	14.239	185,136	256,209
Total U.S. Department of Housing and Urban Development			670,130	989,173
<u>U.S. DEPARTMENT OF TRANSPORTATION:</u> Pass through Ohio Department of Transportation				
Highway Planning and Construction	DOTC 13077	20.205	184,261	245,968
Pass through Ohio Department of Public Safety				
Selective Traffic Enforcement Grant	1-904-4604	20.600	49,469	31,149
Direct				
Federal Transit Grant	n/a	20.500	547,268	540,610
Airport Improvement Program	various	20.106	163,065	369,705
Total U.S. Department of Transportation			944,063	1,187,432
<u>U.S. DEPARTMENT OF JUSTICE:</u> Pass through Ohio Office of Criminal Justice Services				
Juvenile Accountability Incentive Block Grant	2005-JB-011-8615	16.523	41,639	22,097
Juvenile Justice Delinquency Prevention	2001-JJB11-0044	16.540	-	7,001
Local Law Enforcement Block Grant	05-JGB-016495	16.592	20,000	20,000
COPS Grants	2005-UNWK-0090	16.710	193,389	193,389
Criminal Alien Assistance Grant	2006-F2275-OH-AP	16.572	1,700	1,700
Bullet Proof Vest Program	n/a	16.607	15,058	15,058
Edward Bryne Memorial Grant	various	16.579	125,092	114,081
Total U.S. Department of Justice			396,878	373,326
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</u> Pass through State Dept. of Job and Family Services				
Access and Visitation Program	G-0401OHSAVP	93.597	28,838	24,743
Pass through State Dept. of MR/DD				
Social Services Block Grant	n/a	93.667	116,773	116,773
SCHIP Grant	n/a	93.767	9,652	9,652
Medical Assistance - Title XIX	IO Waiver	93.778	633,226	633,226
	CAFS-TCM	93.778	654,176	654,176
	Waiver-Admin	93.778	46,362	46,362
			1,333,764	1,333,764

See notes to Schedule of Federal Awards Expenditures.

Total U.S. Department of Health and Human Services 1,489,027 1,484,932

LICKING COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2006

Federal Grantor/ Sub-Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Disbursements
<u>U.S. DEPARTMENT OF EDUCATION:</u>				
Pass through State Rehabilitation Services and Commissions				
Vocational Rehabilitation Grants to State	n/a	84.126	1,850	1,850
Special Education Grants to State	0711-34PGSC-05P	84.027	45,387	45,387
Total U.S. Department of Education			47,237	47,237
<u>U.S. DEPARTMENT OF LABOR:</u>				
Pass through Ohio Department of JFS				
Workforce Improvement Act Cluster				
WIA -Adult	n/a	17.258	251,295	246,709
WIA - Adult - Administration			-	4,586
			251,295	251,295
WIA-Youth	n/a	17.259	336,014	303,969
WIA - Youth - Administration			-	32,045
			336,014	336,014
WIA - Dislocated Worker	n/a	17.260	344,428	323,856
WIA - Dislocated Worker - Administration			-	20,572
			344,428	344,428
Total U.S. Department of Labor			931,737	931,737
<u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u>				
Americorps	JJWC-07-05/06	94.006	15,466	15,734
Total Corporation for National and Community Service			15,466	15,734
<u>DEPARTMENT OF HOMELAND SECURITY</u>				
Pass through Ohio EMA				
State Homeland Security	GET6-0051	97.073	125,582	125,582
Citizens Corps Grant	GCT6-0051	97.053	4,000	4,000
Emergency MGT Performance Grant	EMC-2006-GR-1001	97.042	52,992	52,992
Total Federal Emergency Management Agency			182,574	182,574
<u>ELECTION ASSISTANCE COMMISSION</u>				
Pass through Ohio Secretary of State				
Help America Vote Training	05-SOS-HAVA-45	39.011	27,473	27,473
Help America Vote Voting System	04-SOS-HAVA-45	90.401	1,535,682	1,535,682
Total Election Assistance Commission			1,563,155	1,563,155
Total Federal Awards Expenditures			\$ 6,240,267	\$ 6,775,300

See notes to Schedule of Federal Awards Expenditures.

LICKING COUNTY

NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES

NOTE A – Significant Account Policies

The accompanying schedule of federal awards expenditures is a summary of the activity of the County's federal awards programs. The schedule has been prepared on the cash basis of accounting.

NOTE B - Matching Requirements

Certain Federal programs require the County contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has complied with the matching requirements. The expenditure of non-Federal matching funds is not included on the Schedule.

**WOLFE, WILSON, & PHILLIPS, INC.
37 SOUTH SEVENTH STREET
ZANESVILLE, OHIO 43701**

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Board of County Commissioners
Licking County
Newark, Ohio 43055

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, each discretely presented component unit and the aggregate remaining fund information of Licking County as of and for the year ended December 31, 2006, and have issued our report thereon dated June 21, 2007. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Licking County's internal control over financial reporting as a basis for designing our audit procedures for expressing our opinion on the financial statements, but not to opine on the effectiveness of the County's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the County's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the County's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the County's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of internal control over financial reporting was for the limited purposes described in the first paragraph of this section and would not necessarily identify all internal control deficiencies that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above. We noted certain matters that we have reported to management in a separate letter dated June 21, 2007.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Licking County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance which we have reported to management of Licking County in a separate letter dated June 21, 2007.

This report is intended for the information of the Commissioners, the Auditor of State, federal award agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Wolfe, Wilson, & Phillips, Inc.
Zanesville, Ohio
June 21, 2007

**WOLFE, WILSON, & PHILLIPS, INC.
37 SOUTH SEVENTH STREET
ZANESVILLE, OHIO 43701**

**REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL
CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH *OMB CIRCULAR A-133***

Board of County Commissioners
Licking County
Newark, Ohio 43055

Compliance

We have audited the compliance of Licking County with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal program for the year ended December 31, 2006. Licking County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Licking County's management. Our responsibility is to express an opinion on Licking County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Licking County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Licking County's compliance with those requirements.

In our opinion, Licking County complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2006.

Internal Control Over Compliance

The management of Licking County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Licking County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with *OMB Circular A-133*.

Internal Control Over Compliance (Continued)

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving internal control over compliance and its operation that we consider to be material weaknesses.

Schedule of Federal Award Expenditures

We have audited the financial statements of the governmental activities, business-type activities, each major fund and the aggregated remaining fund information of Licking County as of and for the year ended December 31, 2006, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 21, 2007. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of federal award expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

This report is intended for the information of the Commissioners, the Auditor of State, federal award agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Wolfe, Wilson, & Phillips, Inc.
Zanesville, Ohio
June 21, 2007

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A – 133 SECTION .505**

**FINANCIAL CONDITION
LICKING COUNTY
DECEMBER 31, 2006**

1. AUDITOR’S RESULTS

<i>(d)(1)(I)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	NO
<i>(d)(1)(II)</i>	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	NO
<i>(d)(1)(iii)</i>	Was there any reported non-compliance at the financial statement level (GAGAS)?	NO
<i>(d)(1)(iv)</i>	Were there any material internal control weakness conditions reported for major federal programs?	NO
<i>(d)(1)(iv)</i>	Were there any other reportable internal control weakness conditions reported for major federal programs?	NO
<i>(d)(1)(v)</i>	Type of Major Programs’ Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under section .510?	NO
<i>(d)(1)(vii)</i>	Major Programs (List):	Airport Improvement #20.106 Help America Vote #90.401 Title XIX #93.778
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A\B	Type A: >\$300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

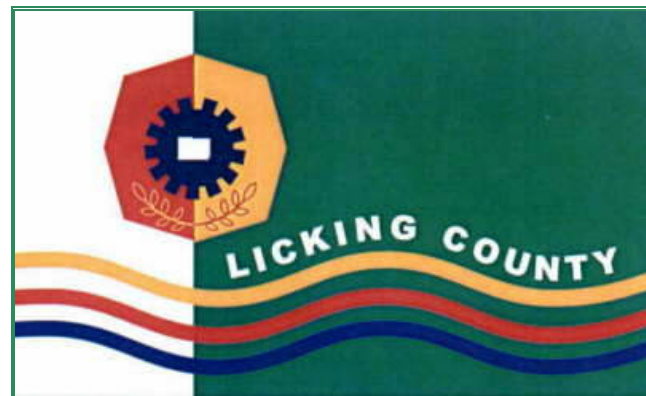
2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS

NONE

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

NONE

*County Seat
Newark, Ohio*



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2006



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2006

*J. Terry Evans
County Auditor*

*Prepared by the
Licking County Auditor's Office*



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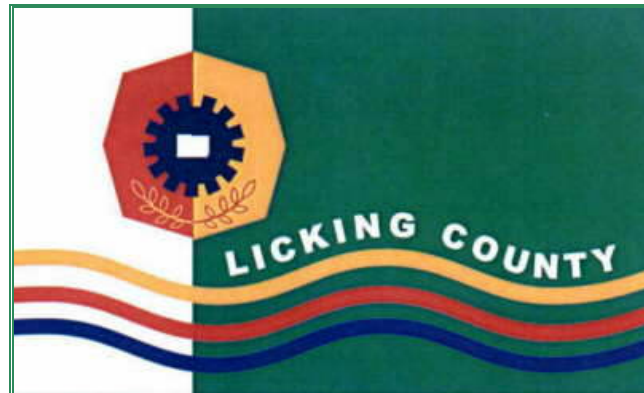
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INTRODUCTORY SECTION



J. Terry Evans

Licking County Auditor

20 South Second Street
Newark, Ohio 43055
P (740) 349-6026 F (740) 349-1694

June 25, 2007

To The Citizens of Licking County,
and the Board of County Commissioners:

The Comprehensive Annual Financial Report (CAFR) for Licking County, Ohio (the "County") for the fiscal year ended December 31, 2006 is hereby presented to its citizens. The report has been prepared in accordance with generally accepted accounting principles established by statements of the Governmental Accounting Standards Board (GASB), other authoritative pronouncements and guidelines recommended by the Government Finance Officers Association of the United States and Canada (GFOA).

Introduction

While there is no legal requirement for the preparation of this report, it represents a commitment by Licking County to conform to nationally recognized standards of excellence in financial reporting. Responsibility for both the accuracy of the presented data, and the completeness and fairness of the presentation, including all disclosures, rests with the County Auditor's Office. To the best of our knowledge and belief, the enclosed data, as presented, is accurate in all material respects, is presented in a manner designed to fairly set forth the financial position and results of operations of the County, and presents all disclosures necessary to enable the reader to gain an understanding of the County's financial activity.

Generally Accepted Accounting Principles require that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. Licking County's MD&A can be found immediately following the report of the independent accountants.

The Reporting Entity:

The accompanying basic financial statements comply with the provisions of Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, in that the financial statements include all the organizations, activities, functions and component units for which the County (the reporting entity) is financially accountable. Financial accountability is defined as the appointment of a voting majority of the component unit's board, and either (1) the County's ability to impose its will over the component unit, or (2) the possibility that the component unit will provide financial benefit to, or impose a financial burden on, the County. Therefore, the reporting entity of the County includes the following services: human and social services, health and community assistance related services, law enforcement, civil and criminal justice system services, road and bridge maintenance, and other general and administrative support services. The County also operates a water distribution system and a wastewater collection and treatment system which are reported as enterprise funds.

***Letter of Transmittal
For the Year Ended December 31, 2006***

In addition to the services identified above, the County is financially accountable for the following entities: the Children's Services Board, the Board of Mental Retardation and Developmental Disabilities and the Alcohol, Drug Addition and Mental Health Services Board, therefore, these activities are included in the reporting entity.

In addition, LICCO, Incorporated and the Licking County Regional Airport Authority are reported as discretely presented component units in a separate column in the financial statements.

The County Auditor serves as the fiscal agent for the Licking County Park District; therefore, the financial activity is reflected in a County agency fund.

Licking County participates in the following jointly governed organizations; Coshocton-Fairfield-Licking-Perry Solid Waste District, Licking County Cluster, Multi-County Juvenile Rehabilitation Facility, Licking County Area Transportation Study, Metropolitan Planning Organization, Heath-Newark-Licking County Port Authority, Licking County Children and Families First Council and Licking-Muskingum Community Based Correctional Facility.

A thorough presentation of the County's reporting entity is contained in Note 1 of the basic financial statements.

County Organization and Services:

Licking County was established by an act of the State Legislature in 1808 and is located in the central part of the state. Newark is the County seat and is located approximately 30 miles east of Columbus and 10 miles north of interstate 70. The County is ranked as the second largest county in Ohio in terms of area. It's 688.05 square miles serves a residential population estimated at over 150,000. The County includes 25 townships, 11 villages, 3 cities and 1 city that overlaps into adjoining counties. The County has only those powers conferred upon it by Ohio statutes. A three member Board of County Commissioners is elected at large in even numbered years for overlapping four year terms. The Board of County Commissioners serves as the taxing authority, the contracting body and the chief administrator of public services for the County. The Board of County Commissioners prepares and adopts the annual operating budget and makes the annual appropriation measure for expenditures of all County funds. In addition to the Board of County Commissioners, the offices of the County Auditor and County Treasurer are included in the category of general government and are of particular importance to the financial affairs of the County.

The County Auditor is elected to a four year term and serves as the chief fiscal officer for the County and the tax assessor for all political subdivisions within the County. According to state law, a complete reappraisal must be conducted every six years as well as a triennial update every third year between reappraisals. Upon collection by the County Treasurer, the County Auditor is responsible for distributing certain taxes to various political subdivisions including municipalities, villages, townships, school and library districts, special districts and County agencies. As chief fiscal officer, the County Auditor must certify that funds for all contracts and obligations of the County have been lawfully appropriated and are available or in the process of collection before the contract or obligation is binding upon the County. In addition, the Auditor is also the central disbursing agent, who by the issuance of County warrants

***Letter of Transmittal
For the Year Ended December 31, 2006***

distributes funds to creditors in payment of liabilities incurred by the County. The Auditor is also responsible for the County payroll and has other statutory accounting responsibilities. The Auditor is, by state law, secretary of the County Board of Revision and the County Budget Commission and the administrator and supervisor of the County Data Processing Board.

The County Treasurer is also elected to a four year term and is the custodian of all County funds. The Treasurer is responsible for collecting all tax monies, applying payments to the appropriate tax accounts and investing all available idle County funds as specified by Ohio law. The Treasurer is the distributing agent for expenditures authorized by the Board of County Commissioners upon the Auditor's warrant. The Treasurer must make daily reports showing receipts, payments and balances to the County Auditor. The Treasurer is a member of the County Board of Revision and the County Budget Commission. The Budget Commission plays an important part in the financial administration of the County government, as well as, all political subdivisions throughout the County.

The other elected officials serving four year terms are the Prosecuting Attorney who serves as the third and final member of the County Budget Commission, the Clerk of Courts, the Recorder, the Sheriff, the Engineer and the Coroner. Two Common Pleas Court Judges and two Municipal Court Judges are elected to six year terms.

Economic Outlook

Licking County is one of the fastest growing areas in Ohio. The 2006 unemployment rate for Licking County of 5.4% was very close to the State average. Historically, Licking County has experienced lower unemployment rates than that of Ohio and the nation as a whole.

The local economy is expected to continue to expand, especially in the western section of the County as business and development continues to grow in the area.

The addition of a one half percent sales tax has resulted in a substantial increase in revenue.

The Licking County region is within 500 miles of parcel post bulk mail centers and within 250 miles of all package delivery air hubs.

The State of Ohio has started the widening and improvement of State Route 161. This area will surely see economic growth with commercial, industrial and residential development, which will benefit the County, townships, villages and schools districts along State Route 161. This also will help with the flow of traffic between Newark and Columbus for those who commute daily.

The Longaberger Company, a manufacturer of decorative baskets and pottery sold through a network of 70,000 independent distributors, moved into their new corporate headquarters on the east side of Newark in 1998. The headquarters building is a seven-story, \$30 million complex that follows the design of one of the company's famous handmade baskets. The unusual design has been featured in the Wall Street Journal, U.S. News and World Report and on CNN.

***Letter of Transmittal
For the Year Ended December 31, 2006***

Major Initiatives and Financial Planning

The new Countyride Program, a partnership with several agencies in Licking County now offers bus service to the Newark/Heath area for transit dependents, as well as anyone interested in utilizing public transportation services. These services should increase with the widening and improvement of State Route 161.

The Licking County Commissioners are in the planning stage of constructing a new records center for the County government. They have met with other elected officials to address the needs of those offices. The commissioners and various elected officials have viewed other County record centers in order to determine the size and space requirements for the new facility.

The issues which are most likely to have an impact on the County's long term financial planning are the need for additional office space as well as the deteriorated state of County buildings. Although some debt issuance is probable in response to these needs, the County will look to control expenditures to maintain liquidity while addressing these issues.

Financial Information

Internal Control, Budgetary Control and the Accounting System:

Development of the County's accounting system included substantial consideration of the adequacy of the internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute assurance that:

1. The County's assets are protected against loss and unauthorized use or disposition; and
2. Reliable financial reports for preparing financial statements and providing accountability for assets are maintained.

The concept of reasonable assurance states that internal controls should be evaluated applying the following criteria:

1. The expense associated with providing the internal controls should not exceed the benefits likely to be derived from their implementation; and
2. The evaluation of the offsetting costs and benefits involves estimates and judgment by the County administration and members of the Auditor's office.

All internal control evaluations occur within this framework. It is the belief of the administrative and financial management personnel that the County's financial controls adequately safeguard existing assets and provide reasonable assurance of the proper recording of financial transactions.

***Letter of Transmittal
For the Year Ended December 31, 2006***

The Accounting Department of the County Auditor's Office is responsible for the auditing and analysis of all purchase orders and vouchers of the County. Accounting Department personnel review the purchase orders and vouchers to ensure the availability of monies in the proper funds and accounts prior to certification and payment of approved invoices. The County utilizes a fully automated accounting system, as well as an automated system of controls for capital asset accounting and payroll. These systems, coupled with the review and examination performed by the County Auditor's Office, ensure that the financial information generated is both accurate and reliable.

Budgetary appropriations for the operation of the County's departments are established through the adoption of the annual appropriation resolution by the Board of County Commissioners. All disbursements and transfers of cash between funds require appropriation authority from the County Commissioners. Budgets are controlled at the object level, by function and fund. Purchase orders are requested by the department head and encumbered prior to their release to vendors. Those purchase orders which exceed the available appropriations are rejected until additional appropriations are secured. A computerized certification system allows the Auditor's Office to ascertain the status of appropriations prior to authorizing purchases.

Budgetary control is maintained at the object level for each department by function (Public Safety, Health, Human Services, Community Development, Public Works, General Government, Debt Service and Capital Outlay) within each fund via legislation approved by the County Commissioners. The various object levels are:

- | | | | |
|---|---------------------------|---|------------------------|
| * | Personal services | * | Materials and supplies |
| * | Contractual services | * | Capital Outlay |
| * | Travel and Transportation | * | Debt Service |
| * | Transfers | | Principal
Interest |

Lower levels within each object are accounted for and reported internally. Such lower levels are referred to as line items of expenditure. Estimated amounts must be encumbered prior to final approval of purchase orders or other contracts to vendors. Unencumbered appropriations return (lapse) to the unappropriated balances in the individual funds at the end of each fiscal year which coincides with the calendar year. Appropriations, both original and supplemental, must be authorized by the Board of County Commissioners. Supplemental appropriations occurred numerous times during the year, to provide funding for various contingencies.

Risk Management:

The proactive approach that the administration employs in addressing its ongoing operations is reflected in the composition of the County's insurance protection package and its very favorable loss experience.

The County is a member of the County Risk Sharing Authority, Inc. (CORSA), which is a risk sharing pool among forty one counties in Ohio. CORSA was formed in and as an Ohio nonprofit 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.

***Letter of Transmittal
For the Year Ended December 31, 2006***

In addition to the above coverages the County administers a self-insured risk program that pays all general liability claims.

Other Information

Independent Audit:

The basic financial statements of Licking County were audited by Wolfe, Wilson & Phillips, Inc. The independent auditors' unqualified opinion has been included in this report.

Awards:

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Licking County, Ohio for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2005. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards in state and local government financial reporting. To be awarded a Certificate of Achievement, a governmental unit must prepare an easily readable and efficiently organized Comprehensive Annual Financial Report whose contents satisfy all program standards. The report must satisfy both generally accepted accounting principles (GAAP) and applicable legal requirements respective to the reporting entity.

A Certificate of Achievement is valid for a period of one year only. We believe this current report continues to conform to the Certificate of Achievement for Excellence in Financial Reporting program requirements and are submitting it to the GFOA.

Public Disclosure:

The publication of this Comprehensive Annual Financial Report is indicative of the County's commitment to provide significantly enhanced financial information and accountability to its citizens. In addition to the citizens of Licking County, the recipients of this report include city, state and federal officials, schools, libraries, newspapers, investment banking firms, banks and rating agencies. The report is made available to any person or organization requesting it. The extensive effort to prepare and distribute this report is indicative of the continued efforts of the County to improve its overall financial accounting, management and reporting capabilities.

Acknowledgments:

The publication of this report is the accumulation of many hours of dedicated work in the research, analysis and preparation of the financial statements and the accompanying notes and narratives. Sincere appreciation is extended to the many individuals who have worked diligently and contributed much time and effort in gathering data for this report particularly Robert Fitch, Chief Deputy Auditor, Shelly Hannigan, Accounting Supervisor, Cindy Haas, Deputy Clerk Budgets and Lori Stradley, Deputy Auditor.

***Letter of Transmittal
For the Year Ended December 31, 2006***

I would like to extend recognition to the staff of the accounting department, Cindy Franklin, Shelly Hannigan, Connie Nehls and Connie Guthrie for their continued efforts throughout the year. In addition I wish to thank the remaining Staff of the County Auditors office for their contributions to the on-going operation of the office.

Special acknowledgment is extended to the staff of Donald J. Schonhardt and Associates, Inc. for their continued guidance in the preparation of the Comprehensive Financial Report for Licking County.

Finally, I would like to thank the members of the Licking County Board of County Commissioners and other elected officials and department heads whose support is necessary in order for the County to conform to reporting requirements established for governmental entities. It is our goal to continue to maintain the sound financial position that Licking County has enjoyed over the years.

Respectfully,



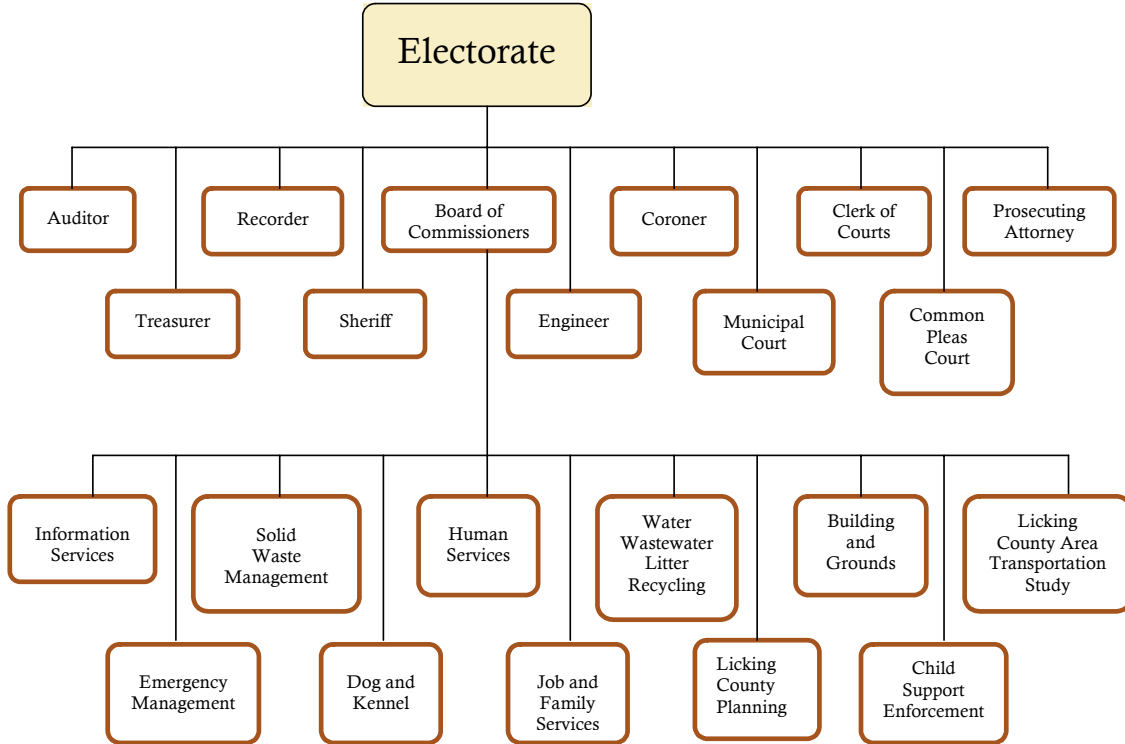
J. Terry Evans
Licking County Auditor

LICKING COUNTY, OHIO

**List of Elected Officials
For the Year Ended December 31, 2006**

<u>NAME</u>	<u>OFFICE</u>	<u>TERM EXPIRES</u>
BOARD OF COUNTY COMMISSIONERS		
Doug Smith	Commissioner	12/31/10
Timothy E. Bubb	Commissioner	01/01/09
Marcia J. Phelps	Commissioner	01/02/09
OTHER ELECTED OFFICIALS		
J. Terry Evans	Auditor	03/14/11
Michael L. Smith	Treasurer	09/02/09
Timothy Lollo	Engineer	01/02/09
Gary Walters	Clerk of Courts	01/02/09
Bryan Long	Recorder	01/02/09
Timothy (Randy) Thorp	Sheriff	01/02/09
Robert Becker	Prosecutor	01/02/09
Dr. Robert Raker	Coroner	01/02/09
COMMON PLEAS COURT		
Honorable Jon Spahr	Judge	12/31/12
Honorable Thomas Marcelain	Judge	02/08/09
<i>Domestic Division:</i>		
Honorable Russell Steiner	Judge	12/31/08
Honorable Craig Baldwin	Judge	02/08/10
<i>Probate/Juvenile Division:</i>		
Honorable Robert Hoover	Judge	02/08/09
COUNTY MUNICIPAL COURT		
Honorable Michael Higgins	Judge	12/31/07
Honorable David Branstool	Judge	12/31/11
Larry Brown	Clerk of Courts	12/31/07

**County Organizational Chart
For the Year Ended December 31, 2006**



County Boards and Committees

Board of Revision
 Children's Services Board
 Human Services Advisory Board
 Board of Elections
 County Budget Commission
 Veterans Services Board
 Workforce Policy Board
 Farmland Preservation Task Force

Investment Advisory Committee
 Alcohol, Drug Addiction and
 Mental Health Services Board
 Mental Retardation/Development
 Disabilities Board
 Water/Wastewater Advisory Committee
 Multi-County Juvenile Detention Board

Microfilming Board
 Planning Commission
 Record Commission
 Solid Waste Advisory Committee
 Park District Board
 Public Defender Commission
 Licking County Transit Board

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

Licking 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

FINANCIAL SECTION



WOLFE, WILSON, & PHILLIPS, INC.
CERTIFIED PUBLIC ACCOUNTANTS
37 S. SEVENTH STREET • ZANESVILLE, OHIO 43701
(740) 453-9600 • FAX - (740) 453-9763
www.wwpcpa.com

INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Licking County
Newark, Ohio 43055

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each discretely presented component unit, each major fund, and the aggregate remaining fund information of Licking County as of and for the year ended December 31, 2006, which collectively comprise the County's financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in and *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, the business-type activities, each discretely presented component unit, each major fund, and the aggregate remaining fund information of Licking County as of December 31, 2006, and the respective changes in financial position and cash flows, where applicable, and the respective budgetary comparison for the General Fund, Public Assistance Fund, Community MR/DD Fund, Children Services Fund, and Mental Health Levy Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated June 21, 2007, on our consideration of Licking County's internal control structure over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Management's discussion and analysis is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

Brad Wolfe, J.D., M.B.A., CPA
Joseph W. Wilson, M.B.A., CPA, CMA

Kenneth B. Phillips, CPA
Jennifer J. Agin, CPA, M.T.

Independent Auditors Report
Page 2

We conducted our audit to opine on the financial statements that collectively comprise Licking County's basic financial statements. The Introductory Section, Combining Statements, Individual Fund Schedules and Statistical Section provide additional information and are not a required part of the basic financial statements. We subjected the Combining Statements and Individual Fund Schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We did not audit the introductory and statistical information as listed in the table of contents, and, therefore, express no opinion thereon.

Wolfe, Wilson, & Phillips, Inc.

Zanesville, Ohio
June 21, 2007

This discussion and analysis of Licking County's financial performance provides an overall review of the County's financial activities for the fiscal year ended December 31, 2006. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter, notes to the basic financial statements and financial statements to enhance their understanding of the County's financial performance.

FINANCIAL HIGHLIGHTS

Key financial highlights for 2006 are as follows:

- ❑ In total, net assets increased \$12,236,158. Net assets of governmental activities increased \$12,480,281, which represents a 15% increase from 2005. Net assets of business-type activities decreased \$244,123 or approximately 2% from 2005.
- ❑ General revenues accounted for \$64,949,305 in revenue or 59% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for \$45,340,466 or 41% of total revenues of \$110,289,771.
- ❑ The County had \$95,584,727 in expenses related to governmental activities; only \$43,020,613 of these expenses were offset by program specific charges for services, grants or contributions.
- ❑ Among major funds, the general fund had \$45,500,081 in revenues and \$36,746,322 in expenditures. The general fund's fund balance increased from \$7,696,061 to a balance of \$13,677,433.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts – *management's discussion and analysis*, the *basic financial statements*, and an optional section that presents *combining statements* for nonmajor governmental funds. The basic financial statements include two kinds of statements that present different views of the County:

These statements are as follows:

1. *The Government-Wide Financial Statements* – These statements provide both long-term and short-term information about the County's overall financial status.
2. *The Fund Financial Statements* – These statements focus on individual parts of the County, reporting the County's operations in more detail than the government-wide statements.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data.

Government-wide Statements

The government-wide statements report information about the County as a whole using accounting methods similar to those used by private-sector companies. The statement of net assets includes all of the County's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the County's net assets and how they have changed. Net-assets (the difference between the County's assets and liabilities) is one way to measure the County's financial health or position.

- Over time, increases or decreases in the County's net assets are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the County you need to consider additional nonfinancial factors such as changes in the County's tax base and the condition of County capital assets also need to be evaluated.

The government-wide financial statements of the County are divided into two categories:

- *Governmental Activities* – Most of the County's programs and services are reported here including public safety, health, human services, community and economic development and public works.
- *Business-Type Activities* – These services are provided on a charge for goods or services basis to recover all of the expenses of the goods or services provided. The County's water and wastewater funds are reported as business-type activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the County's most significant funds, not the County as a whole. Funds are accounting devices that the County uses to keep track of specific sources of funding and spending for particular purposes.

Governmental Funds – Most of the County's activities are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end available for spending in future periods. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the County's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance County programs. The relationship (or differences) between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds is reconciled in the financial statements.

*Management's Discussion and Analysis
For the Year Ended December 31, 2006*

Unaudited

Proprietary Funds – Proprietary funds use the same basis of accounting as business-type activities; therefore, these statements will essentially match.

Fiduciary Funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. The accounting used for fiduciary funds is much like that of the proprietary funds. We exclude these activities from the County's other financial statements because the assets cannot be utilized by the County to finance its operations.

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The following table provides a summary of the County's net assets for 2006 compared to 2005.

	Governmental Activities		Business-type Activities		Total	
	2005	2006	2005	2006	2005	2006
Current and other assets	\$70,830,588	\$79,236,339	\$8,211,336	\$9,500,908	\$79,041,924	\$88,737,247
Capital assets, Net	60,678,555	62,192,521	9,998,628	13,045,975	70,677,183	75,238,496
Total assets	131,509,143	141,428,860	18,209,964	22,546,883	149,719,107	163,975,743
Long-term debt outstanding	14,239,499	15,125,067	691,771	536,376	14,931,270	15,661,443
Other liabilities	31,532,810	28,086,678	5,863,854	10,600,291	37,396,664	38,686,969
Total liabilities	45,772,309	43,211,745	6,555,625	11,136,667	52,327,934	54,348,412
Net assets						
Invested in capital assets, net of related debt	47,444,640	49,800,603	9,367,628	12,564,975	56,812,268	62,365,578
Restricted	19,955,039	23,347,063	0	0	19,955,039	23,347,063
Unrestricted	18,337,155	25,069,449	2,286,711	(1,154,759)	20,623,866	23,914,690
Total net assets	<u>\$85,736,834</u>	<u>\$98,217,115</u>	<u>\$11,654,339</u>	<u>\$11,410,216</u>	<u>\$97,391,173</u>	<u>\$109,627,331</u>

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LICKING COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2006**

Unaudited

Changes in Net Assets – The following table shows the changes in net assets for the fiscal year 2006 compared to 2005:

	Governmental Activities		Business-type Activities		Total	
	2005	2006	2005	2006	2005	2006
Revenues						
Program Revenues:						
Charges for Services and Sales	\$11,452,799	\$10,737,196	\$2,255,421	\$2,319,853	\$13,708,220	\$13,057,049
Operating Grants and Contributions	24,619,298	30,658,017	0	0	24,619,298	30,658,017
Capital Grants and Contributions	1,443,865	1,625,400	0	0	1,443,865	1,625,400
Total Program Revenues	37,515,962	43,020,613	2,255,421	2,319,853	39,771,383	45,340,466
General Revenues:						
Property Taxes	18,076,488	20,444,409	0	0	18,076,488	20,444,409
Sales Taxes	16,784,667	23,730,293	0	0	16,784,667	23,730,293
Intergovernmental, Unrestricted	12,065,839	13,980,361	0	0	12,065,839	13,980,361
Investment Earnings	2,009,217	3,853,374	0	0	2,009,217	3,853,374
Miscellaneous	2,872,240	2,940,868	0	0	2,872,240	2,940,868
Total General Revenues	51,808,451	64,949,305	0	0	51,808,451	64,949,305
Total Revenues	89,324,413	107,969,918	2,255,421	2,319,853	91,579,834	110,289,771
Program Expenses						
Public Safety	19,569,607	20,221,025	0	0	19,569,607	20,221,025
Health	494,467	680,458	0	0	494,467	680,458
Human Services	38,024,319	41,153,930	0	0	38,024,319	41,153,930
Community and Economic Development	1,521,200	1,888,856	0	0	1,521,200	1,888,856
Public Works	7,669,730	7,150,161	0	0	7,669,730	7,150,161
General Government	19,529,410	20,786,809	0	0	19,529,410	20,786,809
Intergovernmental	2,866,744	2,906,423	0	0	2,866,744	2,906,423
Interest and Fiscal Charges	785,939	797,065	0	0	785,939	797,065
Water	0	0	276,302	249,450	276,302	249,450
Wastewater	0	0	2,458,857	2,219,436	2,458,857	2,219,436
Total Expenses	90,461,416	95,584,727	2,735,159	2,468,886	93,196,575	98,053,613
Change in Net Assets Before Transfers	(1,137,003)	12,385,191	(479,738)	(149,033)	(1,616,741)	12,236,158
Transfers	28,074	95,090	(28,074)	(95,090)	0	0
Total Change in Net Assets	(1,108,929)	12,480,281	(507,812)	(244,123)	(1,616,741)	12,236,158
Beginning Net Assets	86,845,763	85,736,834	12,162,151	11,654,339	99,007,914	97,391,173
Ending Net Assets	\$85,736,834	\$98,217,115	\$11,654,339	\$11,410,216	\$97,391,173	\$109,627,331

Governmental Activities

Net assets of the County's governmental activities increased \$12,480,281. This represents a 15% change from last year. The largest contributing factor to this increase was the increase in sales tax revenue, which can be attributed to a one half percent increase in the County sales tax rate. Operating Grants and Contributions increased nearly 25% due to increases in Job and Family Services grants.

LICKING COUNTY, OHIO

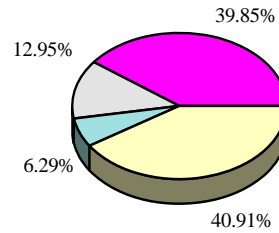
**Management's Discussion and Analysis
For the Year Ended December 31, 2006**

Unaudited

Tax revenue accounted for \$44,174,702 of the \$107,969,918 in total revenues for governmental activities. Sales tax accounted for \$23,730,293, or approximately 54% of total tax revenue.

The County's direct charges to users of governmental services totaled \$10,737,196. This amount represents 10% of total revenues for governmental activities and 25% of program specific revenues.

Revenue Sources	2006	Percent of Total
Intergovernmental, Unrestricted	\$13,980,361	12.95%
Program Revenues	43,020,613	39.85%
General Tax Revenues	44,174,702	40.91%
General Other	6,794,242	6.29%
Total Revenue	\$107,969,918	100.00%



Business-Type Activities

Net assets of the business-type activities decreased \$244,123. This represents a 2% decrease from 2005. These programs had revenues of \$2,319,853 and expenses of \$2,468,886 for fiscal year 2006. Business-type activities receive no support from tax revenues and remain self-supporting.

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

The County's governmental funds reported a combined fund balance of \$39,039,957, above last year's total of \$31,130,569. The schedule below indicates the fund balance and the total change in fund balance by fund type as of December 31, 2006 and 2005.

	Fund Balance December 31, 2006	Fund Balance December 31, 2005	Increase (Decrease)
General	\$13,677,433	\$7,696,061	\$5,981,372
Public Assistance	462,551	438,496	24,055
Community MRDD	5,197,995	5,621,150	(423,155)
Children's Services	2,004,002	1,554,295	449,707
Mental Health Levy	0	0	0
Other Governmental	17,697,976	15,820,567	1,877,409
Total	\$39,039,957	\$31,130,569	\$7,909,388

LICKING COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2006**

Unaudited

General Fund – The County's General Fund balance increase can be attributed to several factors. The tables that follow assist in illustrating the financial activities and balance of the General Fund:

	2006	2005	Increase
	Revenues	Revenues	(Decrease)
Taxes	\$30,806,568	\$23,248,829	\$7,557,739
Intergovernmental Revenues	4,861,197	4,976,783	(115,586)
Charges for Services	4,422,776	4,853,261	(430,485)
Licenses and Permits	10,663	10,527	136
Investment Earnings	3,604,009	1,858,430	1,745,579
Fines and Forfeitures	191,348	267,474	(76,126)
All Other Revenue	1,603,520	1,064,940	538,580
Total	<u>\$45,500,081</u>	<u>\$36,280,244</u>	<u>\$9,219,837</u>

General Fund revenues in 2006 increased approximately 25% compared to revenues in fiscal year 2005. Increases in tax revenues can be attributed to a one half percent increase in the County's sales tax rate, while increases in interest rates caused the increase in investment earnings. Reimbursements contributed to the increase in all other revenue.

	2006	2005	Increase
	Expenditures	Expenditures	(Decrease)
Public Safety	\$17,066,916	\$15,997,699	\$1,069,217
Health	247,993	165,818	82,175
Human Services	1,469,672	1,529,135	(59,463)
Community and Economic Development	592,742	567,739	25,003
Public Works	73,084	69,797	3,287
General Government	16,566,428	15,343,142	1,223,286
Capital Outlay	220,347	17,848	202,499
Intergovernmental	509,140	532,983	(23,843)
Total	<u>\$36,746,322</u>	<u>\$34,224,161</u>	<u>\$2,522,161</u>

Expenditures increased \$2,522,161 or 7% over the prior year. Increases in both Public Safety and General Government can be attributed to increases in health insurance costs.

Public Assistance Fund – The County's Public Assistance Fund balance increased 6%. Both revenues and expenditures in this fund increased significantly due to increases in Job and Family Services grants.

Community MRDD Fund – The fund balance reported in the Community MRDD Fund decreased approximately 8% due mainly to increases in health insurance costs.

Children's Services Fund – The County's Children's Services Fund balance increased significantly due mainly to increases in property tax receipts.

Mental Health Levy Fund – The County's Mental Health Levy fund balance remained unchanged. This fund continued to report the proceeds of a one mill tax levy for the Alcohol, Drug Addiction and Mental Health Services Board.

The County's budget is prepared according to Ohio law and is based on accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The most significant budgeted fund is the General Fund.

During the course of fiscal year 2006 the County amended its General Fund budget several times, none significant.

For the General Fund, final budgeted revenue of \$42.2 million was not significantly different than original budget estimates of \$42.8 million. Actual budget basis revenue of \$44.2 million was higher than final budgeted figures due mostly to increases in investment earnings and all other revenue. The General Fund had an adequate fund balance to cover expenditures.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of fiscal 2006 the County had \$75,238,496 net of accumulated depreciation invested in land, buildings, improvements, equipment, vehicles and infrastructure. Of this total, \$62,192,521 was related to governmental activities and \$13,045,975 to the business-type activities. The following table shows fiscal 2005 and 2006 balances:

	Governmental Activities		Increase (Decrease)
	2006	2005	
Land	\$6,634,633	\$6,634,633	\$0
Construction in Progress	548,965	0	548,965
Buildings and Improvements	17,933,695	17,933,695	0
Machinery and Equipment	14,584,780	12,138,128	2,446,652
Infrastructure	71,657,912	70,434,756	1,223,156
Less: Accumulated Depreciation	(49,167,464)	(46,462,657)	(2,704,807)
Totals	<u>\$62,192,521</u>	<u>\$60,678,555</u>	<u>\$1,513,966</u>

LICKING COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2006**

Unaudited

Machinery and equipment increased significantly due to the acquisition of voting machines. The increase in infrastructure was the result of routine road and bridge maintenance.

	Business - Type Activities		Increase (Decrease)
	2006	2005	
Land	\$158,839	\$158,839	\$0
Construction in Progress	4,082,392	827,645	3,254,747
Buildings	11,004,942	11,004,942	0
Machinery and Equipment	1,118,597	958,794	159,803
Infrastructure	4,821,535	4,821,535	0
Less: Accumulated Depreciation	(8,140,330)	(7,773,127)	(367,203)
Totals	<u>\$13,045,975</u>	<u>\$9,998,628</u>	<u>\$3,047,347</u>

The increase in construction in progress was the result of the Buckeye Lake sewer plant expansion project. Additional information on the County's capital assets can be found in Note 9.

Debt

At December 31, 2006, the County had \$11.6 million in general obligation bonds outstanding, \$1.2 million due within one year. The following table summarizes the County's debt outstanding as of December 31, 2006 and 2005:

	2006	2005
Governmental Activities:		
General Obligation Bonds	\$11,207,778	\$10,346,869
Special Assessment Bonds	484,140	526,046
Compensated Absences	3,433,149	3,366,584
Total Governmental Activities	<u>15,125,067</u>	<u>14,239,499</u>
Business-Type Activities:		
Mortgage Revenue Bond	111,000	216,000
General Obligation Bond	370,000	415,000
Compensated Absences	55,376	60,771
Total Business-Type Activities	<u>536,376</u>	<u>691,771</u>
Totals	<u>\$15,661,443</u>	<u>\$14,931,270</u>

Additional information on the County's long-term debt can be found in Note 12.

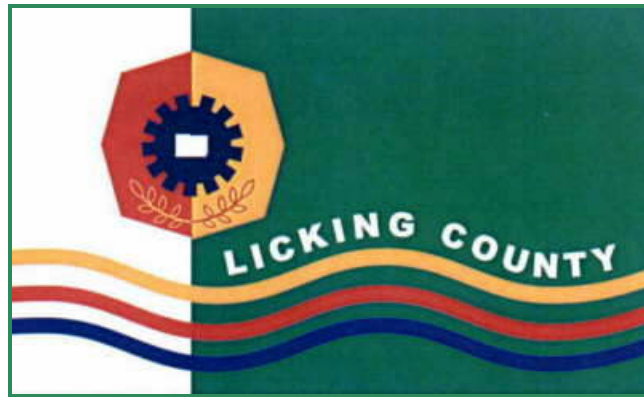
ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The economic outlook for the County has improved with the additional one-half percent sales tax passed by the County Commissioners. The conservative approach taken by most elected officials for 2007 has helped with the 2007 general fund budget. The commissioners passed the annual appropriation in March of 2007 in the amount of \$48.9 million for the general fund.

Local business development in the County continues to grow. County Commissioners approved an enterprise zone tax abatement for ProLogis, a Denver based industrial park developer. ProLogis is one of the largest industrial park developers in the world. This may create as many as 1200 jobs in the area. This may also mean as much as \$6.8 million for Etna Township and Southwest Licking schools over the next 30 years. Newark could receive upwards of \$2.3 million and as much as \$4.5 million would be set aside for improvements to the park. The park is located in the Southgate Corporation's Etna Corporate Park on US Route 40.

REQUESTS FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information contact J. Terry Evans, Auditor of Licking County.



LICKING COUNTY, OHIO

**Statement of Net Assets
December 31, 2006**

	Governmental Activities	Business-Type Activities	Total	Component Units	
				Airport Authority	LICCO Incorporated
Assets:					
Cash and Cash Equivalents	\$ 37,364,902	\$ 9,264,848	\$ 46,629,750	\$ 66,411	\$ 126,750
Cash and Cash Equivalents in Segregated Accounts	44,064	0	44,064	0	0
Cash and Cash Equivalents with Fiscal Agent	53,563	0	53,563	0	0
Investments	3,969,600	0	3,969,600	0	723,343
Receivables:					
Taxes	26,407,688	0	26,407,688	0	0
Accounts	416,386	200,884	617,270	6,907	110,175
Intergovernmental	6,990,116	0	6,990,116	0	0
Interest	76,103	6,107	82,210	14	0
Special Assessments	487,026	0	487,026	0	0
Loans	3,006,449	0	3,006,449	0	0
Internal Balance	10,635	(10,635)	0	0	0
Inventory of Supplies at Cost	243,357	39,704	283,061	0	14,295
Prepaid Items	166,450	0	166,450	77	1,691
Non-Depreciable Capital Assets	7,183,598	4,241,231	11,424,829	0	0
Depreciable Capital Assets, Net	55,008,923	8,804,744	63,813,667	0	153,432
Total Assets	141,428,860	22,546,883	163,975,743	73,409	1,129,686
Liabilities:					
Accounts Payable	2,026,380	93,555	2,119,935	2,364	18,236
Accrued Wages and Benefits	2,583,011	39,513	2,622,524	0	40,067
Intergovernmental Payable	671,591	29,579	701,170	0	0
Claims Payable	522,793	0	522,793	0	0
Retainage Payable	38,826	0	38,826	0	0
Unearned Revenue	21,403,694	0	21,403,694	0	0
Compensated Absences Payable	77,202	0	77,202	0	0
Accrued Interest Payable	63,181	37,644	100,825	0	0
General Obligation Notes Payable	700,000	10,400,000	11,100,000	0	0
Long Term Liabilities:					
Due Within One Year	3,104,059	191,197	3,295,256	0	0
Due in More Than One Year	12,021,008	345,179	12,366,187	0	0
Total Liabilities	43,211,745	11,136,667	54,348,412	2,364	58,303
Net Assets:					
Invested in Capital Assets, Net of Related Debt	49,800,603	12,564,975	62,365,578	0	153,432
Restricted For:					
Debt Service	4,267,796	0	4,267,796	0	0
Street Improvements	2,290,983	0	2,290,983	0	0
Job and Family Services	3,190,995	0	3,190,995	0	0
MRDD	5,094,135	0	5,094,135	0	0
Community and Economic Development	3,764,670	0	3,764,670	0	0
Other Purposes	4,738,484	0	4,738,484	0	0
Unrestricted (Deficit)	25,069,449	(1,154,759)	23,914,690	71,045	917,951
Total Net Assets	\$ 98,217,115	\$ 11,410,216	\$ 109,627,331	\$ 71,045	\$ 1,071,383

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

**Statement of Activities
For the Year Ended December 31, 2006**

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
Public Safety	\$ 20,221,025	\$ 351,617	\$ 3,650,448	\$ 0
Health	680,458	324,271	0	0
Human Services	41,153,930	1,276,768	24,900,263	0
Community and Economic Development	1,888,856	263,841	590,544	0
Public Works	7,150,161	522,746	781,163	1,625,400
General Government	20,786,809	7,997,953	735,599	0
Intergovernmental	2,906,423	0	0	0
Interest and Fiscal Charges	797,065	0	0	0
Total Governmental Activities	<u>95,584,727</u>	<u>10,737,196</u>	<u>30,658,017</u>	<u>1,625,400</u>
Business-Type Activities:				
Water	249,450	284,088	0	0
Wastewater	2,219,436	2,035,765	0	0
Total Business-Type Activities	<u>2,468,886</u>	<u>2,319,853</u>	<u>0</u>	<u>0</u>
Total Primary Government	<u>\$ 98,053,613</u>	<u>\$ 13,057,049</u>	<u>\$ 30,658,017</u>	<u>\$ 1,625,400</u>
Component Units:				
Airport Authority	\$ 481,912	\$ 257,737	\$ 0	\$ 0
LICCO Incorporated	2,813,855	2,870,385	0	0
Total Component Units	<u>\$ 3,295,767</u>	<u>\$ 3,128,122</u>	<u>\$ 0</u>	<u>\$ 0</u>

General Revenues

Property Taxes Levied for:

General Purposes

Special Purposes

Sales Tax

Intergovernmental, Unrestricted

Investment Earnings

Miscellaneous

Transfers

Total General Revenues and Transfers

Change in Net Assets

Net Assets Beginning of Year - Restated

Net Assets End of Year

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

Net (Expense) Revenue and Changes in Net Assets			Component Units	
Primary Government			Airport Authority	LICCO Incorporated
Governmental Activities	Business-Type Activities	Total		
\$ (16,218,960)	\$ 0	\$ (16,218,960)		
(356,187)	0	(356,187)		
(14,976,899)	0	(14,976,899)		
(1,034,471)	0	(1,034,471)		
(4,220,852)	0	(4,220,852)		
(12,053,257)	0	(12,053,257)		
(2,906,423)	0	(2,906,423)		
(797,065)	0	(797,065)		
<u>(52,564,114)</u>	<u>0</u>	<u>(52,564,114)</u>		
0	34,638	34,638		
0	(183,671)	(183,671)		
0	(149,033)	(149,033)		
<u>(52,564,114)</u>	<u>(149,033)</u>	<u>(52,713,147)</u>		
			\$ (224,175)	\$ 0
			0	56,530
			<u>(224,175)</u>	<u>56,530</u>
7,065,085	0	7,065,085	0	0
13,379,324	0	13,379,324	0	0
23,730,293	0	23,730,293	0	0
13,980,361	0	13,980,361	0	0
3,853,374	0	3,853,374	0	66,977
2,940,868	0	2,940,868	0	0
95,090	(95,090)	0	0	0
<u>65,044,395</u>	<u>(95,090)</u>	<u>64,949,305</u>	<u>0</u>	<u>66,977</u>
12,480,281	(244,123)	12,236,158	(224,175)	123,507
85,736,834	11,654,339	97,391,173	295,220	947,876
<u>\$ 98,217,115</u>	<u>\$ 11,410,216</u>	<u>\$ 109,627,331</u>	<u>\$ 71,045</u>	<u>\$ 1,071,383</u>

LICKING COUNTY, OHIO

**Balance Sheet
Governmental Funds
December 31, 2006**

	General	Public Assistance	Community MRDD
Assets:			
Cash and Cash Equivalents	\$ 6,973,342	\$ 1,820,083	\$ 5,666,475
Cash and Cash Equivalents with Fiscal Agent	0	0	0
Investments	3,969,600	0	0
Receivables:			
Taxes	11,147,702	0	5,917,159
Accounts	193,491	0	6,596
Intergovernmental	857,376	0	476,313
Interest	69,806	0	0
Special Assessments	0	0	0
Loans	0	0	0
Interfund Loans Receivable	356,501	0	0
Inventory of Supplies, at Cost	102,506	3,065	0
Prepaid Items	166,450	0	0
Total Assets	\$ 23,836,774	\$ 1,823,148	\$ 12,066,543
Liabilities:			
Accounts Payable	\$ 537,481	\$ 773,220	\$ 83,447
Accrued Wages and Benefits Payable	1,329,329	476,904	324,164
Intergovernmental Payable	301,794	110,473	98,135
Retainage Payable	0	0	0
Interfund Loans Payable	0	0	0
Deferred Revenue	7,961,574	0	6,362,802
Compensated Absences Payable	29,163	0	0
Accrued Interest Payable	0	0	0
General Obligation Notes Payable	0	0	0
Total Liabilities	10,159,341	1,360,597	6,868,548
Fund Balance:			
Reserved for Encumbrances	735,132	0	286,784
Reserved for Prepaid Items	166,450	0	0
Reserved for Supplies Inventory	102,506	3,065	0
Reserved for Debt Service	0	0	0
Reserved for Loans Receivable	0	0	0
Undesignated, Unreserved in:			
General Fund	12,673,345	0	0
Special Revenue Funds	0	459,486	4,911,211
Capital Projects Funds (Deficit)	0	0	0
Total Fund Balance	13,677,433	462,551	5,197,995
Total Liabilities and Fund Balance	\$ 23,836,774	\$ 1,823,148	\$ 12,066,543

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

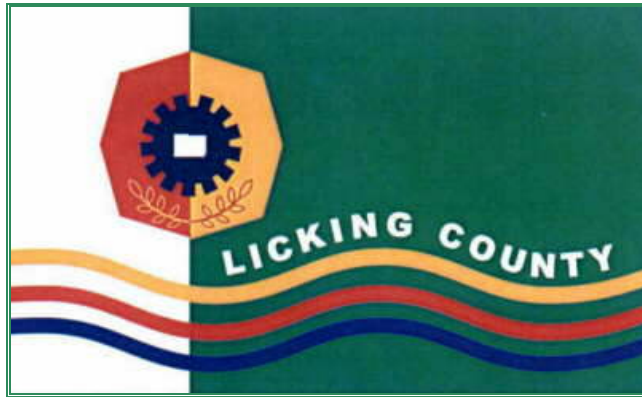
<u>Children's Services</u>	<u>Mental Health Levy</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 2,252,343	\$ 0	\$ 14,476,362	\$ 31,188,605
17,255	0	80,333	97,588
0	0	0	3,969,600
3,093,825	3,491,614	2,757,388	26,407,688
159	0	216,140	416,386
300,849	157,500	5,198,078	6,990,116
0	0	615	70,421
0	0	487,026	487,026
0	0	3,006,449	3,006,449
0	0	0	356,501
0	0	137,786	243,357
0	0	0	166,450
<u>\$ 5,664,431</u>	<u>\$ 3,649,114</u>	<u>\$ 26,360,177</u>	<u>\$ 73,400,187</u>
\$ 353,104	\$ 0	\$ 279,128	\$ 2,026,380
0	0	446,147	2,576,544
0	0	159,535	669,937
0	0	38,826	38,826
0	0	345,866	345,866
3,307,325	3,649,114	6,664,576	27,945,391
0	0	18,060	47,223
0	0	10,063	10,063
0	0	700,000	700,000
<u>3,660,429</u>	<u>3,649,114</u>	<u>8,662,201</u>	<u>34,360,230</u>
0	0	523,937	1,545,853
0	0	0	166,450
0	0	137,786	243,357
0	0	3,833,888	3,833,888
0	0	3,006,449	3,006,449
0	0	0	12,673,345
2,004,002	0	10,459,506	17,834,205
0	0	(263,590)	(263,590)
<u>2,004,002</u>	<u>0</u>	<u>17,697,976</u>	<u>39,039,957</u>
<u>\$ 5,664,431</u>	<u>\$ 3,649,114</u>	<u>\$ 26,360,177</u>	<u>\$ 73,400,187</u>

LICKING COUNTY, OHIO

***Reconciliation Of Total Governmental Fund Balances
To Net Assets Of Governmental Activities
December 31, 2006***

Total Governmental Fund Balances		\$ 39,039,957
<i>Amounts reported for governmental activities in the statement of net assets are different because</i>		
Capital Assets used in governmental activities are not resources and therefore are not reported in the funds.		62,192,521
Other long-term assets are not available to pay for current- period expenditures and therefore are deferred in the funds.		6,541,697
Internal service funds are used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.		5,621,125
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.		
General Obligation Bonds Payable	(11,207,778)	
Special Assessment Bonds Payable	(484,140)	
Compensated Absences Payable	(3,433,149)	
Accrued Interest Payable	(53,118)	(15,178,185)
		<u> </u>
<i>Net Assets of Governmental Activities</i>		<u> </u>

See accompanying notes to the basic financial statements



LICKING COUNTY, OHIO**Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2006**

	General	Public Assistance	Community MRDD
Revenues:			
Taxes	\$ 30,806,568	\$ 0	\$ 5,665,116
Intergovernmental Revenues	4,861,197	15,061,824	2,736,789
Charges for Services	4,422,776	0	411,074
Licenses and Permits	10,663	0	0
Investment Earnings	3,604,009	0	0
Special Assessments	0	0	0
Fines and Forfeitures	191,348	0	0
All Other Revenue	1,603,520	213,646	705,105
Total Revenue	45,500,081	15,275,470	9,518,084
Expenditures:			
Current:			
Public Safety	17,066,916	0	0
Health	247,993	0	0
Human Services	1,469,672	17,681,314	9,941,239
Community and Economic Development	592,742	0	0
Public Works	73,084	0	0
General Government	16,566,428	0	0
Capital Outlay	220,347	0	0
Intergovernmental	509,140	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest & Fiscal Charges	0	0	0
Total Expenditures	36,746,322	17,681,314	9,941,239
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,753,759	(2,405,844)	(423,155)
Other Financing Sources (Uses):			
Sale of Capital Assets	29,731	0	0
General Obligation Bonds Issued	0	0	0
Transfers In	117,430	2,435,562	0
Transfers Out	(2,925,930)	0	0
Total Other Financing Sources (Uses)	(2,778,769)	2,435,562	0
Net Change in Fund Balance	5,974,990	29,718	(423,155)
Fund Balance at Beginning of Year	7,696,061	438,496	5,621,150
Increase (Decrease) in Inventory Reserve	6,382	(5,663)	0
Fund Balance End of Year	\$ 13,677,433	\$ 462,551	\$ 5,197,995

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

Children's Services	Mental Health Levy	Other Governmental Funds	Total Governmental Funds
\$ 2,959,160	\$ 2,091,811	\$ 3,084,447	\$ 44,607,102
3,870,723	305,472	15,000,022	41,836,027
13,863	0	4,655,941	9,503,654
0	0	303,423	314,086
0	0	84,164	3,688,173
0	0	119,838	119,838
0	0	645,096	836,444
252,434	0	166,163	2,940,868
<u>7,096,180</u>	<u>2,397,283</u>	<u>24,059,094</u>	<u>103,846,192</u>
0	0	3,046,248	20,113,164
0	0	374,405	622,398
5,279,384	0	7,270,570	41,642,179
0	0	1,308,555	1,901,297
0	0	7,132,975	7,206,059
0	0	4,336,309	20,902,737
0	0	562,510	782,857
0	2,397,283	0	2,906,423
0	0	1,110,997	1,110,997
0	0	798,702	798,702
<u>5,279,384</u>	<u>2,397,283</u>	<u>25,941,271</u>	<u>97,986,813</u>
1,816,796	0	(1,882,177)	5,859,379
0	0	0	29,731
0	0	1,930,000	1,930,000
480,914	0	3,853,634	6,887,540
<u>(1,848,003)</u>	<u>0</u>	<u>(2,018,517)</u>	<u>(6,792,450)</u>
<u>(1,367,089)</u>	<u>0</u>	<u>3,765,117</u>	<u>2,054,821</u>
449,707	0	1,882,940	7,914,200
1,554,295	0	15,820,567	31,130,569
0	0	(5,531)	(4,812)
<u>\$ 2,004,002</u>	<u>\$ 0</u>	<u>\$ 17,697,976</u>	<u>\$ 39,039,957</u>

LICKING 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, 2006***

Net Change in Fund Balances - Total Governmental Funds \$ 7,914,200

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 as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period.

Capital Outlay	2,845,290	
Depreciation Expense	<u>(2,851,524)</u>	(6,234)

Donations of capital assets increase net assets in the statement of activities, but do not appear in the governmental funds because they are not financial resources. 1,625,400

Governmental Funds only report the disposal of assets to the extent proceeds are received from sale. In the statement of activities, a gain or loss is reported on the disposal. This is the amount of the loss on the disposal of capital assets net of proceeds received. (105,200)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. 2,311,116

The issuance of long-term debt provides current financial resources to governmental funds, but has no effect on net assets. In addition, the payment of bond principal is an expenditure in the governmental funds, but reduces long-term liabilities in the statement of net assets.

General Obligation Bonds Issued	(1,930,000)	
General Obligation Bond Principal Payment	1,069,091	
Special Assessment Bond Principal Payment	<u>41,906</u>	(819,003)

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. 1,637

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.

Compensated Absences	(66,565)	
Change in Inventory	<u>(4,812)</u>	(71,377)

The internal service funds are used by management to charge the costs of services to individual funds and is not reported in the statement of activities.

Governmental fund expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service funds are allocated among the governmental activities. 1,629,742

Change in Net Assets of Governmental Activities \$ 12,480,281

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

**Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2006**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 29,486,034	\$ 29,078,104	\$ 29,712,420	\$ 634,316
Intergovernmental Revenue	4,872,607	4,805,196	4,836,690	31,494
Charges for Services	4,886,985	4,819,375	4,462,157	(357,218)
Licenses and Permits	10,647	10,500	10,663	163
Investment Earnings	1,931,725	1,905,000	3,335,178	1,430,178
Fines and Forfeitures	273,078	269,300	194,437	(74,863)
All Other Revenues	1,358,874	1,340,075	1,635,066	294,991
Total Revenues	<u>42,819,950</u>	<u>42,227,550</u>	<u>44,186,611</u>	<u>1,959,061</u>
Expenditures:				
Current:				
Public Safety	17,814,332	18,277,502	17,741,508	535,994
Health	263,482	270,333	251,488	18,845
Human Services	1,847,637	1,895,675	1,543,965	351,710
Community and Economic Development	584,078	599,264	595,807	3,457
Public Works	71,770	73,636	73,013	623
General Government	17,620,608	18,078,741	16,927,945	1,150,796
Capital Outlay	1,416,180	1,453,000	220,847	1,232,153
Intergovernmental	496,238	509,140	509,140	0
Total Expenditures	<u>40,114,325</u>	<u>41,157,291</u>	<u>37,863,713</u>	<u>3,293,578</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,705,625	1,070,259	6,322,898	5,252,639
Other Financing Sources (Uses):				
Sale of Capital Assets	25,000	25,000	29,731	4,731
Transfers In	740,000	740,000	290,961	(449,039)
Transfers Out	(3,363,813)	(3,363,813)	(3,099,461)	264,352
Advances In	50,000	50,000	131,595	81,595
Advances Out	(200,000)	(200,000)	(127,000)	73,000
Total Other Financing Sources (Uses):	<u>(2,748,813)</u>	<u>(2,748,813)</u>	<u>(2,774,174)</u>	<u>(25,361)</u>
Net Change in Fund Balance	(43,188)	(1,678,554)	3,548,724	5,227,278
Fund Balance at Beginning of Year	4,963,406	4,963,406	4,963,406	0
Prior Year Encumbrances	916,797	916,797	916,797	0
Fund Balance at End of Year	<u>\$ 5,837,015</u>	<u>\$ 4,201,649</u>	<u>\$ 9,428,927</u>	<u>\$ 5,227,278</u>

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

**Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Public Assistance Fund
For the Year Ended December 31, 2006**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 15,985,592	\$ 15,919,809	\$ 15,078,878	\$ (840,931)
All Other Revenues	551,771	549,500	217,930	(331,570)
Total Revenues	<u>16,537,363</u>	<u>16,469,309</u>	<u>15,296,808</u>	<u>(1,172,501)</u>
Expenditures:				
Current:				
Human Services	<u>17,859,872</u>	<u>18,630,074</u>	<u>18,175,426</u>	<u>454,648</u>
Total Expenditures	<u>17,859,872</u>	<u>18,630,074</u>	<u>18,175,426</u>	<u>454,648</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,322,509)	(2,160,765)	(2,878,618)	(717,853)
Other Financing Sources (Uses):				
Transfers In	1,102,434	1,102,434	2,935,562	1,833,128
Transfers Out	<u>(500,000)</u>	<u>(500,000)</u>	<u>(500,000)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>602,434</u>	<u>602,434</u>	<u>2,435,562</u>	<u>1,833,128</u>
Net Change in Fund Balance	(720,075)	(1,558,331)	(443,056)	1,115,275
Fund Balance at Beginning of Year	1,256,097	1,256,097	1,256,097	0
Prior Year Encumbrances	<u>350,042</u>	<u>350,042</u>	<u>350,042</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 886,064</u>	<u>\$ 47,808</u>	<u>\$ 1,163,083</u>	<u>\$ 1,115,275</u>

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

**Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Community MRDD Fund
For the Year Ended December 31, 2006**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 5,491,200	\$ 5,491,200	\$ 5,665,116	\$ 173,916
Intergovernmental Revenues	3,308,342	3,308,342	3,030,041	(278,301)
Charges for Services	457,200	457,200	413,719	(43,481)
All Other Revenues	<u>325,000</u>	<u>325,000</u>	<u>725,275</u>	<u>400,275</u>
Total Revenues	<u>9,581,742</u>	<u>9,581,742</u>	<u>9,834,151</u>	<u>252,409</u>
Expenditures:				
Current:				
Human Services	<u>10,940,205</u>	<u>10,910,205</u>	<u>10,266,670</u>	<u>643,535</u>
Total Expenditures	<u>10,940,205</u>	<u>10,910,205</u>	<u>10,266,670</u>	<u>643,535</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,358,463)	(1,328,463)	(432,519)	895,944
Other Financing Sources (Uses):				
Transfers Out	<u>(30,000)</u>	<u>(30,000)</u>	<u>0</u>	<u>30,000</u>
Total Other Financing Sources (Uses)	<u>(30,000)</u>	<u>(30,000)</u>	<u>0</u>	<u>30,000</u>
Net Change in Fund Balance	(1,388,463)	(1,358,463)	(432,519)	925,944
Fund Balance at Beginning of Year	5,468,012	5,468,012	5,468,012	0
Prior Year Encumbrances	<u>303,734</u>	<u>303,734</u>	<u>303,734</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 4,383,283</u>	<u>\$ 4,413,283</u>	<u>\$ 5,339,227</u>	<u>\$ 925,944</u>

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

**Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Children’s Services Fund
For the Year Ended December 31, 2006**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 2,927,519	\$ 2,948,000	\$ 2,959,160	\$ 11,160
Intergovernmental Revenues	3,564,788	3,589,728	4,002,816	413,088
Charges for Services	74,678	75,200	13,863	(61,337)
All Other Revenues	255,015	256,800	254,495	(2,305)
Total Revenues	<u>6,822,000</u>	<u>6,869,728</u>	<u>7,230,334</u>	<u>360,606</u>
Expenditures:				
Current:				
Human Services	5,956,475	5,956,475	5,516,114	440,361
Total Expenditures	<u>5,956,475</u>	<u>5,956,475</u>	<u>5,516,114</u>	<u>440,361</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	865,525	913,253	1,714,220	800,967
Other Financing Sources (Uses):				
Transfers In	3,900,000	3,900,000	3,361,860	(538,140)
Transfers Out	(5,005,000)	(5,005,000)	(4,728,949)	276,051
Total Other Financing Sources (Uses)	<u>(1,105,000)</u>	<u>(1,105,000)</u>	<u>(1,367,089)</u>	<u>(262,089)</u>
Net Change in Fund Balance	(239,475)	(191,747)	347,131	538,878
Fund Balance at Beginning of Year	1,706,466	1,706,466	1,706,466	0
Prior Year Encumbrances	113,425	113,425	113,425	0
Fund Balance at End of Year	<u>\$ 1,580,416</u>	<u>\$ 1,628,144</u>	<u>\$ 2,167,022</u>	<u>\$ 538,878</u>

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

**Statement of Net Assets
Proprietary Funds
December 31, 2006**

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Water	Wastewater	Total	
Assets:				
Current Assets:				
Cash and Cash Equivalents	\$ 405,491	\$ 8,859,357	\$ 9,264,848	\$ 6,176,297
Cash and Cash Equivalents with Fiscal Agent	0	0	0	39
Receivables:				
Accounts	9,432	191,452	200,884	0
Interest	181	5,926	6,107	5,682
Interfund Loans Receivable	0	2,565	2,565	0
Inventory of Supplies at Cost	0	39,704	39,704	0
Total Current Assets	415,104	9,099,004	9,514,108	6,182,018
Noncurrent Assets:				
Non Depreciable Capital Assets	14,842	4,226,389	4,241,231	0
Depreciable Capital Assets, Net	859,167	7,945,577	8,804,744	0
Total Noncurrent Assets	874,009	12,171,966	13,045,975	0
Total Assets	1,289,113	21,270,970	22,560,083	6,182,018
Liabilities:				
Current Liabilities:				
Accounts Payable	164	93,391	93,555	0
Accrued Wages & Benefits	0	39,513	39,513	6,467
Intergovernmental Payable	16,367	13,212	29,579	1,654
Claims Payable	0	0	0	522,793
Interfund Loans Payable	13,200	0	13,200	0
Accrued Interest Payable	1,580	36,064	37,644	0
General Obligation Notes Payable	0	10,400,000	10,400,000	0
General Obligation Bonds Payable - Current	45,000	0	45,000	0
Mortgage Revenue Bonds Payable - Current	0	111,000	111,000	0
Total Current Liabilities	76,311	10,693,180	10,769,491	530,914
Noncurrent Liabilities				
Compensated Absences Payable	0	55,376	55,376	29,979
General Obligation Bonds Payable	325,000	0	325,000	0
Total Noncurrent Liabilities	325,000	55,376	380,376	29,979
Total Liabilities	401,311	10,748,556	11,149,867	560,893
Net Assets:				
Invested in Capital Assets, net of debt	504,009	12,060,966	12,564,975	0
Unrestricted (Deficit)	383,793	(1,538,552)	(1,154,759)	5,621,125
Total Net Assets	\$ 887,802	\$ 10,522,414	\$ 11,410,216	\$ 5,621,125

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

**Statement of Revenues, Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2006**

	Business-Type Activities - Enterprise Funds			Governmental
	Water	Wastewater	Total	Activities - Internal Service Funds
Operating Revenues:				
Charges for Services	\$ 279,806	\$ 1,948,362	\$ 2,228,168	\$ 13,299,663
Other Operating Revenue	0	84,611	84,611	0
Total Operating Revenues	279,806	2,032,973	2,312,779	13,299,663
Operating Expenses:				
Personal Services	392	903,895	904,287	143,392
Contractual Services	150,107	620,372	770,479	1,069,056
Materials and Supplies	22,788	6,678	29,466	1,035
Depreciation	54,267	312,936	367,203	0
Health Insurance Claims	0	0	0	10,643,306
Other Operating Expenses	818	28,765	29,583	342
Total Operating Expenses	228,372	1,872,646	2,101,018	11,857,131
Operating Income	51,434	160,327	211,761	1,442,532
Nonoperating Revenue (Expenses):				
Investment Earnings	4,282	2,792	7,074	187,210
Interest Expense	(21,078)	(346,790)	(367,868)	0
Total Nonoperating Revenues (Expenses)	(16,796)	(343,998)	(360,794)	187,210
Income (Loss) Before Transfers	34,638	(183,671)	(149,033)	1,629,742
Transfers:				
Transfers In	51,131	0	51,131	0
Transfers Out	0	(146,221)	(146,221)	0
Total Transfers	51,131	(146,221)	(95,090)	0
Change in Net Assets	85,769	(329,892)	(244,123)	1,629,742
Net Assets Beginning of Year - Restated	802,033	10,852,306	11,654,339	3,991,383
Net Assets End of Year	\$ 887,802	\$ 10,522,414	\$ 11,410,216	\$ 5,621,125

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

**Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2006**

	Business-Type Activities - Enterprise Funds			Governmental-
	Water	Wastewater	Totals	Activities Internal Service
<u>Cash Flows from Operating Activities:</u>				
Cash Received from Customers	\$285,533	\$1,952,366	\$2,237,899	\$13,299,624
Cash Payments for Goods and Services	(186,703)	(727,747)	(914,450)	(11,851,032)
Cash Payments to Employees	(392)	(901,872)	(902,264)	(140,256)
Net Cash Provided by Operating Activities	<u>98,438</u>	<u>322,747</u>	<u>421,185</u>	<u>1,308,336</u>
<u>Cash Flows from Noncapital Financing Activities:</u>				
Transfers In	0	250,000	250,000	0
Transfers Out	(21,270)	(285,430)	(306,700)	0
Net Cash Used for Noncapital Financing Activities	<u>(21,270)</u>	<u>(35,430)</u>	<u>(56,700)</u>	<u>0</u>
<u>Cash Flows from Capital and Related Financing Activities:</u>				
Acquisition and Construction of Assets	0	(3,414,550)	(3,414,550)	0
General Obligation Notes Issued	0	4,417,038	4,417,038	0
Principal Paid on Mortgage Revenue Bond	0	(105,000)	(105,000)	0
Principal Paid on General Obligation Bond	(45,000)	0	(45,000)	0
Interest Paid on All Debt	0	(10,800)	(10,800)	0
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(45,000)</u>	<u>886,688</u>	<u>841,688</u>	<u>0</u>
<u>Cash Flows from Investing Activities:</u>				
Receipt of Interest	4,271	1,832	6,103	186,351
Net Cash Provided by Investing Activities	<u>4,271</u>	<u>1,832</u>	<u>6,103</u>	<u>186,351</u>
Net Increase in Cash and Cash Equivalents	36,439	1,175,837	1,212,276	1,494,687
Cash and Cash Equivalents at Beginning of Year	369,052	7,683,520	8,052,572	4,681,649
Cash and Cash Equivalents at End of Year	<u>\$405,491</u>	<u>\$8,859,357</u>	<u>\$9,264,848</u>	<u>\$6,176,336</u>
<u>Reconciliation of Cash and</u>				
<u>Cash Equivalents per the Statement of Net Assets:</u>				
Cash and Cash Equivalents	\$405,491	\$8,859,357	\$9,264,848	\$6,176,297
Cash and Cash Equivalents with Fiscal Agent	0	0	0	39
Cash and Cash Equivalents at End of Year	<u>\$405,491</u>	<u>\$8,859,357</u>	<u>\$9,264,848</u>	<u>\$6,176,336</u>

(Continued)

LICKING COUNTY, OHIO

	Business-Type Activities - Enterprise Funds			Governmental-
	Water	Wastewater	Totals	Activities Internal Service
<u>Reconciliation of Operating Income to Net Cash</u>				
<u>Provided by Operating Activities:</u>				
Operating Income	\$51,434	\$160,327	\$211,761	\$1,442,532
Adjustments to Reconcile Operating Income to				
Net Cash Provided by Operating Activities:				
Depreciation and Amortization Expense	54,267	312,936	367,203	0
Changes in Assets and Liabilities:	0			
(Increase) Decrease in Accounts Receivable	5,727	(80,607)	(74,880)	0
Increase in Inventory	0	(1,445)	(1,445)	0
Decrease in Accounts Payable	(20,145)	(67,357)	(87,502)	0
Increase in Accrued Wages and Benefits	0	6,820	6,820	1,154
Increase (Decrease) in Intergovernmental Payable	7,155	(2,532)	4,623	135
Decrease in Claims Payable	0	0	0	(137,332)
Increase (Decrease) in Compensated Absences	0	(5,395)	(5,395)	1,847
Total Adjustments	<u>47,004</u>	<u>162,420</u>	<u>209,424</u>	<u>(134,196)</u>
Net Cash Provided by Operating Activities	<u>\$98,438</u>	<u>\$322,747</u>	<u>\$421,185</u>	<u>\$1,308,336</u>

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

***Statement of Assets and Liabilities
Fiduciary Funds
December 31, 2006***

	<u>Agency</u>
Assets:	
Cash and Cash Equivalents	\$ 17,477,505
Cash and Cash Equivalents in Segregated Accounts	2,829,472
Receivables:	
Taxes	153,644,722
Intergovernmental	1,459,214
Special Assessments	<u>19,553,592</u>
Total Assets	<u><u>\$ 194,964,505</u></u>
Liabilities:	
Intergovernmental Payable	\$ 182,070,972
Undistributed Monies	<u>12,893,533</u>
Total Liabilities	<u><u>\$ 194,964,505</u></u>

See accompanying notes to the basic financial statements

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2006***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Licking County, Ohio (The County), was created in 1808. The County is governed by a board of three commissioners elected by the voters of the County. Other officials elected by the voters of the County who manage various segments of the County's operations are the County Auditor, County Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecutor, Sheriff, two Common Pleas Court Judges, a Probate and Juvenile Court Judge, one Western division court judge, one Northern division court judge, and one Eastern division court judge.

Although the elected officials manage the internal operations of their respective departments, the County Commissioners authorize expenditures as well as serve as the budget and taxing authority, contracting body and the chief administrators of public services for the County, including the departments of the elected officials noted above.

The accompanying basic financial statements comply with the provisions of GASB Statement No. 14, *"The Financial Reporting Entity,"* in that the financial statements include all organizations, activities, functions and component units for which the County (the primary government) is financially accountable. Financial accountability is defined as the appointment of a voting majority of a legally separate organization's governing body and either (1) the County's ability to impose its will over the organization, or (2) the potential that the organization will provide a financial benefit to or impose a financial burden on the County. Based on the foregoing, the County's financial reporting entity includes all funds, agencies, boards and commissions that are part of the primary government. For Licking County, this includes the Children's Service Board, the Board of Mental Retardation and Developmental Disabilities, the Alcohol, Drug Addiction and Mental Health Services Board, and all departments and activities that are directly operated by the elected County Officials. The County owns and operates a water treatment and distribution system and a wastewater treatment and collection system, which are reported as enterprise funds. In addition, Licking County (the primary government) has two component units, LICCO, Incorporated, and the Licking County Regional Airport Authority.

Discretely Presented Component Units – The component units column in the financial statements includes the financial data of the County's two component units. They are reported in a separate column to emphasize that they are legally separate from the County. The Component Units are being presented as a part of the County's reporting entity because the County is financially accountable for the component units and it would be misleading to exclude them.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2006***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

LICCO, Incorporated – LICCO Incorporated is a legally separate, not-for-profit corporation, served by a self-appointed board of trustees. LICCO Incorporated, under a contractual agreement with the Licking County Board of Mental Retardation and Development Disabilities, provides sheltered employment for mentally retarded or handicapped adults in Licking County. Based on the significant services and resources provided by the County to LICCO, Incorporated and their sole purpose of providing assistance to the retarded and handicapped adults of Licking County, LICCO Incorporated, is reflected as a component unit of Licking County. LICCO Incorporated operates on a fiscal year ending December 31. The operating statement of LICCO Incorporated is presented at the object level. LICCO 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 LICCO Incorporated, 500 Industrial Parkway, Heath, Ohio 43056.

Licking County Regional Airport Authority – The Licking County Regional Airport Authority operates under a separate board that consists of fifteen members. The fifteen board members are appointed by the Licking County Commissioners. The Licking County Commissioners approve the budget and the expenditures of the Airport. The County issued debt for the construction of hangers, which is retired from County general fund revenues and the Airport's revenues. All of the land and the capital assets at the Airport belong to the County. The Airport rents the airport facilities to Aviation Works, Inc., a private company that operates the Airport. The Airport generates revenue from rent and grants applied for in the Airport's name. The Airport operates on a calendar year basis. Separately issued financial statements can be obtained from the Licking County Regional Airport Authority, 530 Heath Road, Heath, Ohio 43056.

The County is associated with certain organizations, which are defined as Joint Ventures, Jointly Governed Organizations, and Related Organizations. These organizations are presented in Notes 14 through 16 to the basic financial statements.

B. Basis of Presentation - Fund Accounting

The accounting policies of Licking County, Ohio, conform to generally accepted accounting principles as applicable to governmental units. The accounting policies of the discretely presented component units are consistent with those of the County. The following is a summary of the more significant policies:

The accounting system is organized and operated on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures/expenses.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2006***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

The following fund types are used by the County:

Governmental Funds - are the funds through which most governmental functions of the County are financed. The acquisition, use and balances of the County's expendable financial resources and the related liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds. All governmental funds are accounted for using a current "financial resources" measurement focus. This measurement focus generally provides that only current assets and current liabilities are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets. The following are the County's major governmental funds:

General Fund – This fund is used to account 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 laws of Ohio.

Public Assistance Fund – This fund is used to account for various federal and state grants as well as transfers from the general fund used to provide public assistance to general relief recipients and to pay their providers of medical assistance, and for certain public social services.

Community MRDD Fund – This fund is used to account for revenues derived from tax levies and Federal and State grants. Expenses would include operating the Starlight School, provide supported living for the mentally retarded and the developmentally disabled, and provide direct care workers, house modification, rent and food.

Children's Services Fund – This fund is used to account for monies received from federal and state grants, support collections, tax levies, and VA and social security. Major expenditures are for foster homes, emergency shelters, medical treatment, school supplies, counseling, and parental training.

Mental Health Levy Fund – This fund is used to account for proceeds of a one mill tax levy for the Alcohol, Drug Addiction and Mental Health Services Board. (This fund only exists on a GAAP basis and is not part of the County's appropriated budget, therefore no budgetary schedule is presented.)

Proprietary Funds - are accounted for on an "economic resources" measurement focus. This measurement focus provides that all assets and liabilities associated with the operation of the proprietary funds are included on the balance sheet. The proprietary funds operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net total assets.

Enterprise Funds - are used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The County's major enterprise funds are:

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2006***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

Water Fund – To account for the operation of the County’s water system.

Wastewater Fund – To account for the operation of the County’s sanitary sewer system.

Internal Service Fund- is used to account for the financing of goods or services by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost reimbursement basis.

Fiduciary Funds - The County’s only fiduciary fund type is its agency funds. The County’s agency funds hold assets such as property and other taxes as well as other intergovernmental resources that have been collected by the County and will be distributed to other taxing districts located within the County. The County’s agency funds are custodial in nature (assets equal liabilities) and do not involve measurement or accounts of operations.

C. Basis of Presentation – Financial Statements

Government-wide Financial Statements – The statement of net assets and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. Internal service fund activity is eliminated to avoid “doubling up” revenues and expenses. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

The government-wide statements are prepared using the economic resources measurement focus. This is the same approach used in the preparation of the proprietary fund financial statements but differs from the manner in which governmental fund 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.

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the County and for each function or program of the County’s governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of 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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2006***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation – Financial Statements (Continued)

Fund Financial Statements – Fund financial statements report detailed information about the County. The focus of governmental and enterprise fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. Internal service funds are combined and the totals are presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by fund type.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a flow of current financial resources measurement focus. The financial statements for governmental funds are a balance sheet, which generally includes only current assets and current liabilities, and a statement of revenues, expenditures and changes in fund balances, which reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources.

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

D. Basis of Accounting

Basis of accounting represents the methodology utilized in the recognition of revenues and expenditures or expenses in the accounts and reported in the financial statements, and relates to the timing of the measurements made. The accounting and reporting treatment applied to a fund is determined by its measurement focus.

The financial statements of the governmental funds are prepared using the modified accrual basis of accounting. Under this basis, revenues are recorded when susceptible to accrual, i.e., both measurable and available. The term "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period, which for the County is 60 days after year end. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt which is recognized when due. Revenues which are measurable but not considered available, such as delinquent real and personal property taxes for which availability is indeterminate, are recorded as deferred revenue. Property taxes which are measurable at December 31, 2006 but not available, are recorded as deferred revenue.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2006***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Basis of Accounting (Continued)

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied and the revenue is available. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specific purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. Revenue considered susceptible to accrual at year end include interest on investments, state levied locally shared taxes (including motor vehicle license fees), sales taxes, local government assistance, and grants. Other revenue, including licenses, permits, certain charges for services and miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received.

Special assessment installments which are measurable, but not available at December 31, are recorded as deferred revenue. Property taxes measurable as of December 31, 2006, but which are not intended to finance 2006 operations and delinquent property taxes, whose availability is indeterminate, are recorded as deferred revenue as further described in Note 5.

The accrual basis of accounting is utilized for reporting purposes by the government-wide financial statements, proprietary funds and fiduciary funds. Revenues are recognized when earned and expenses are recognized when incurred.

Pursuant to GASB Statement No. 20, *"Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that use Proprietary Fund Accounting,"* the County follows GASB guidance as applicable to proprietary funds and FASB Statements and Interpretations, Accounting Principles Board Opinions and Accounting Research Bulletins issued on or before November 30, 1989 that do not conflict with or contradict GASB pronouncements. The County has elected not to apply FASB statements and interpretations issued after November 30, 1989 to its business-type activities and enterprise funds.

E. Budgetary Process

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources and the appropriations ordinance, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriations resolution are subject to amendment throughout the year.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2006***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

All funds other than agency funds are legally required to be budgeted and appropriated; however, only governmental funds are required to be reported. The Commissary Fund and the Mental Health Levy Fund (special revenue funds) were not budgeted because these funds only exist on a GAAP basis. The primary level of budget control within a fund is at the object level by department by function (i.e., Public Safety, Public Works, General Government, Debt Service). Budgetary modifications may only be made through resolution of the County Commissioners.

1. Tax Budget

A budget of estimated revenue and expenditures is submitted to the County Auditor, as Secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year.

2. Estimated Resources

The County Budget Commission reviews estimated revenue and determines if the budget substantiates a need to levy all or part of previously authorized taxes. The Budget Commission then certifies its actions to the County by September 1 of each year. As part of the certification process, the County receives an official certificate of estimated resources stating the projected receipts by fund. Prior to December 31, the County must revise its budget so the total contemplated expenditures from any fund during the ensuing fiscal year do not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriations measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered fund balances from the preceding year. The certificate may be further amended during the year if a new source of revenue is identified or actual receipts exceed current estimates. The amounts reported on the budgetary statement reflect the amounts in the final amended official certificate of estimated resources issued during 2006.

3. Appropriations

A temporary appropriations resolution to control expenditures may be passed on or about January 1 of each year for the period January 1 through March 31. An annual appropriations resolution must be passed by April 1 of each year for the period January 1 through December 31. The appropriations resolution establishes spending controls at the fund, function, department and object level. The appropriations resolution may be amended during the year by resolution of the County Commissioners as additional information becomes available, provided that total fund appropriations do not exceed current estimated resources. Expenditures may not legally exceed budgeted appropriations at the object level. During 2006, several supplemental appropriations were necessary to budget the use of contingency funds, intergovernmental grant proceeds and capital improvement projects. Administrative control is maintained through the establishment of

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2006***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

3. Appropriations (Continued)

more detailed line-item budgets. Management may transfer appropriations within the object level (among line items) for an organizational unit and/or department provided total appropriations for that object and organizational unit and/or department do not exceed amounts established by the County Commissioners.

The budgetary figures which appear in the "Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual for the General Fund and Major Special Revenue Funds" are provided on the budgetary basis to provide a comparison of actual results to the final budget, including all amendments and modifications.

4. Lapsing of Appropriations

At the close of each fiscal year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. The encumbered appropriations balance is carried forward to the subsequent fiscal year and need not be reappropriated.

5. Budgetary Basis of Accounting

The County's budgetary process accounts for certain transactions on a basis other than generally accepted accounting principles (GAAP). The major difference between the budgetary basis and the GAAP basis lies in the manner in which revenues and expenditures are recorded. Under the budgetary basis, revenues and expenditures are recognized on the cash basis: revenues are recorded when received in cash and expenditures when paid. Under the GAAP basis, revenues and expenditures are recorded on the modified accrual basis of accounting.

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**Notes to the Basic Financial Statements
For the Year Ended December 31, 2006**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

5. Budgetary Basis of Accounting (Continued)

A reconciliation of the results of operations for 2006 from the GAAP basis to the budgetary basis is shown below:

	Net Change in Fund Balances			
	General Fund	Public Assistance Fund	Community MRDD Fund	Children's Services Fund
GAAP Basis (as reported)	\$5,974,990	\$29,718	(\$423,155)	\$449,707
Increase (Decrease):				
Accrued Revenues at December 31, 2006 received during 2007	(4,649,696)	0	(37,266)	(92,484)
Accrued Revenues at December 31, 2005 received during 2006	3,340,821	21,338	353,333	226,638
Accrued Expenditures at December 31, 2006 paid during 2007	2,197,767	1,360,597	505,746	353,104
Accrued Expenditures at December 31, 2005 paid during 2006	(2,136,732)	(1,197,709)	(503,929)	(504,513)
2005 Prepays for 2006	154,549	0	0	0
2006 Prepays for 2007	(166,450)	0	0	0
Outstanding Encumbrances	(1,166,525)	(657,000)	(327,248)	(85,321)
Budget Basis	<u>\$3,548,724</u>	<u>(\$443,056)</u>	<u>(\$432,519)</u>	<u>\$347,131</u>

F. Cash and Cash Equivalents

During fiscal year 2006, cash and cash equivalents included amounts in demand deposits, certificate of deposits with original maturities of three months or less, a repurchase agreement and the State Treasury Asset Reserve (STAR Ohio). STAR Ohio is a very liquid investment and is reported as a cash equivalent in the basic financial statements.

The County Treasurer pools cash for investment and resource management purposes. Each fund's equity in pooled cash and investments represents the balance on hand as if each had maintained its own cash and investment account. For purposes of the statement of cash flows, the proprietary funds consider their share of equity in STAR Ohio to be cash equivalents. See Note 4, "Cash, Cash Equivalents and Investments".

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2006***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Investments

Investment procedures and interest allocations are restricted by provisions of the Ohio Constitution and the Ohio Revised Code. In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, the County records all its investments at fair value except for nonparticipating investment contracts (repurchase agreements and certificates of deposit) which are reported at cost, which approximates fair value. All investment income, including changes in the fair value of investments, are recognized as revenue in the operating statements. Fair value is determined by quoted market prices. See Note 4, "Cash, Cash Equivalents and Investments".

The County has invested funds in the STAR Ohio during 2006. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on December 31, 2006.

H. Inventory of Supplies

On government-wide financial statements, inventories are presented at the lower of cost or market on a first-in, first-out basis and are expensed when used.

Inventories of governmental funds are stated at cost while inventories of proprietary funds are stated at the lower of cost or market. For all funds, cost is determined on a first-in, first-out basis. The costs of inventory items are recorded as expenditures in the governmental fund types when purchased and as expenses in the proprietary fund types when used. Reported supplies inventory is equally offset by a fund balance reserve in the governmental funds which indicates that it does not constitute available spendable resources even though it is a component of net current assets.

Inventory of LICCO, Incorporated is stated at cost using the specific cost identification method.

I. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2006, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

J. Estimates

The preparation of the 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.

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2006*

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. Capital Assets and Depreciation

Capital assets are defined by the County as assets with an initial, individual cost of more than \$1,000 and an estimated useful life threshold of five or more years.

1. Property, Plant and Equipment - Governmental Activities

Governmental activities capital assets are those not directly related to the business type funds. These generally are acquired or constructed for governmental activities and are recorded as expenditures in the governmental funds and are capitalized at cost (or estimated historical cost for assets not purchased in recent years). These assets are reported in the Governmental Activities column of the Government-wide Statement of Net Assets, but they are not reported in the Fund Financial Statements.

Contributed capital assets are recorded at fair market value at the date received. General capital asset values were determined by identifying historical costs when such information was available. In cases where information supporting original cost was not obtainable, estimated historical costs were developed. For certain capital assets, the estimates were arrived at by indexing current market costs back to the estimated year of acquisition.

2. Property, Plant and Equipment – Business Type Activities

Property, plant and equipment acquired by the proprietary funds are stated at cost (or estimated historical cost), including interest capitalized during construction and architectural and engineering fees where applicable. Contributed capital assets are recorded at fair market value at the date received. These assets are reported in both the Business-Type Activities column of the Government-wide Statement of Net Assets and in the respective funds.

All capital assets are depreciated, excluding land and construction in progress. Depreciation has been provided using the straight-line method over the following estimated useful lives:

<u>Description</u>	<u>Governmental and Business-Type Activities Estimated Lives (in years)</u>
Machinery and Equipment	3 - 20
Buildings and Improvements	25 - 60
Infrastructure	15 - 100

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2006*

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Long-Term Obligations

Long-term liabilities are being repaid from the following funds:

<u>Obligation</u>	<u>Fund</u>
General Obligation Bonds	General Obligation Debt Fund Water Fund
Special Assessment Bonds	Special Assessment Debt Fund
Mortgage Revenue Bond	Wastewater Fund
Compensated Absences	General Fund Dog and Kennel Fund Public Assistance Fund Motor Vehicle and Gasoline Tax Fund Community MRDD Fund Planning Fund Child Support Enforcement Fund Litter Control Fund Certificate of Title Fund Community Based Facility Fund Delinquent Tax Collection Fund Wastewater Fund Self Insurance Fund

M. Compensated Absences

In accordance with GASB Statement No. 16, "Accounting for Compensated Absences," vacation and compensatory time are accrued as liabilities when an employee's right to receive compensation is attributable to services already rendered and it is probable that the employee will be compensated through paid time off or some other means, such as cash payments, at termination or retirement. Leave time that has been earned but is unavailable for use as paid time off or as some other form of compensation because an employee has not met the minimum service time requirement, is accrued to the extent that it is considered to be probable that the conditions for compensation will be met in the future.

Sick leave is accrued using the vesting method, whereby the liability is recorded on the basis of leave accumulated by employees eligible to receive termination payments as of the balance sheet date and on leave balances accumulated by other employees expected to become eligible in the future to receive such payments.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2006***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

M. Compensated Absences (Continued)

For governmental funds, compensated absences are recognized as liabilities and expenditures to the extent payments come due each period upon the occurrence of employee resignations and retirements. For governmental funds, the portion of unpaid compensated absences that is expected to be paid using expendable, available resources is reported as an expenditure in the fund from which the individual earning the leave is paid, and a corresponding liability is reflected in the account "Compensated Absences Payable." In the government wide statement of net assets, "Compensated Absences Payable" is recorded within the "Due within one year" account and the long-term portion of the liability is recorded within the "Due in more than one year" account.

Compensated absences are expensed in the proprietary funds when earned. The related liability is reported within the fund.

N. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

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

O. Pensions

The provision for pension costs is recorded when the related payroll is accrued and the obligation is incurred.

P. Interfund Activity

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 and after nonoperating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as internal balances.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2006***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Q. Reservations of Fund Balance

Reservations of fund balance indicate that a portion of the balance is not available for expenditure or is legally segregated for a specific future use. Balances are reserved for inventories of materials and supplies, prepaid items, loan commitments, debt service and encumbered amounts not accrued at year end in the governmental funds.

R. Operating Revenues and Expenses

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are water and wastewater treatment and distribution, and interfund charges for the internal service funds. Operating expenses are necessary costs incurred to provide the good or service that is the primary activity of the fund. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

S. 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. The County had no special or extraordinary items to report during fiscal year 2006.

NOTE 2 – RESTATEMENT OF NET ASSETS

Certain adjustments were made to the Business-Type Activities net asset beginning balance to account for errors in capital asset reporting. As a result of the restatement, the County's Business-Type Activities net assets at December 31, 2005 increased \$827,645, to a restated amount of \$11,654,339.

NOTE 3 - COMPLIANCE AND ACCOUNTABILITY

Fund Deficits - The fund deficit at December 31, 2006 of \$196 in the Local Delinquency Prevention Fund and \$4,405 in the Bicentennial Bell Fund (special revenue funds) arises from the recognition of expenditures on the modified accrual basis which are greater than expenditures recognized on the budgetary basis. The fund deficits of \$331,188 in the Permanent Improvement Fund (capital projects fund) is the result of recording notes payable amounts in the individual fund balance sheets. The General Fund provides transfers when cash is required, not when accruals occur.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2006***

NOTE 4 - CASH, CASH EQUIVALENTS, AND INVESTMENTS

The County Treasurer combines a majority of cash resources of the individual funds to form a pool of cash and investments. Each fund type's portion of this pool is displayed on the balance sheet as "Cash and Cash Equivalents." For purposes of the statement of cash flows, the enterprise and internal service funds consider all highly liquid investments (including restricted assets) with an original maturity of three months or less when purchased to be cash equivalents. Ohio law requires the classification of funds held by the County into three categories:

Category 1 consists of "active" funds - those funds required to be kept in "cash" or "cash equivalent" status for immediate use by the County. Such funds must be maintained either as cash in the County treasury or in depository accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts.

Category 2 consists of "inactive" funds - those funds not required for use within the current period of designation of depositories. Inactive funds may be deposited or invested only as certificates of deposit maturing no later than the end of the current period of designation of depositories.

Category 3 consists of "interim" funds - those funds not needed for immediate use but needed before the end of the current period of designation of depositories. Interim funds may be invested or deposited in the following securities:

- United States treasury notes, bills, bonds, or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal or interest by the United States;
- 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, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
- Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
- Interim deposits in eligible institutions applying for interim funds;
- Bonds and other obligations of the State of Ohio;
- No-load money market mutual funds consisting exclusively of obligations described in the first two bullets of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions, and
- The State Treasury Asset Reserve of Ohio (STAR Ohio).

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2006**

NOTE 4 - CASH, CASH EQUIVALENTS, AND INVESTMENTS (Continued)

A. Deposits

Custodial credit risk is the risk that in the event of bank failure, the government's deposits may not be returned. Protection of County cash and deposits is provided by the federal deposit insurance corporation as well as qualified securities pledged by the institution holding the assets. Ohio Law requires that deposits be placed in eligible banks or savings and loan associations located in Ohio. Any public depository in which the County places deposits must pledge as collateral eligible securities of aggregate market value equal to the excess of deposits not insured by the Federal Deposit Insurance Corporation (FDIC). The securities pledged as collateral are pledged to a pool for each individual financial institution in amounts equal to at least 105% of the carrying value of all public deposits held by each institution. Obligations that may be pledged as collateral are limited to obligations of the United States and its agencies and obligations of any state, county, municipal corporation or other legally constituted authority of any other state, or any instrumentality of such county, municipal corporation or other authority. Collateral is held by trustees including the Federal Reserve Bank and designated third party trustees of the financial institutions. The County's policy is to deposit funds with banking institutions which collateralize public monies in accordance with the Ohio Revised Code.

At year end the carrying amount of the County's deposits was \$48,049,266 and the bank balance was \$48,258,180. Federal depository insurance covered \$384,545 of the bank balance and \$47,873,635 was uninsured. Of the remaining uninsured bank balance, the County was exposed to custodial risk as follows:

	<u>Balance</u>
Uninsured and collateralized with securities held by the pledging institution's trust department not in the County's name	<u>\$47,873,635</u>
Total Balance	<u><u>\$47,873,635</u></u>

The County had \$360,932 in undeposited cash on hand at December 31, 2006 which is included as Cash and Cash Equivalents on the balance sheet.

At year end, the carrying amount of LICCO, Inc.'s (component unit) deposits was \$128,250 Federal depository insurance covered all of the bank balance. There are no statutory guidelines regarding the deposit and investment of funds by the not-for-profit corporation.

LICKING COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2006**

NOTE 4 - CASH, CASH EQUIVALENTS, AND INVESTMENTS (Continued)

A. Deposits (Continued)

At year end, the carrying amount of the Licking County Regional Airport Authority's (component unit) deposits was \$66,411, which was equal to the bank balance. All of the bank balance was covered by federal depository insurance.

Interest revenue credited to the general fund during 2006 amounted to \$3,604,009, which includes \$2,652,456 assigned from other County funds.

B. Investments

The County's investments at December 31, 2006 are summarized below:

	Fair Value	Credit Rating	Investment Maturities (in Years)		
			less than 1	1-3	3-5
Repurchase Agreement	\$14,985,088	N/A	\$14,985,088	\$0	\$0
STAR Ohio	4,000,000	AAA ^m ¹	4,000,000	0	0
FHLMC	1,984,340	AAA ^{1,2}	1,984,340	0	0
FNMA	1,985,260	AAA ^{1,2}	985,290	999,970	0
Total Investments	<u>\$22,954,688</u>		<u>\$21,954,718</u>	<u>\$999,970</u>	<u>\$0</u>

¹ Standard & Poor's

² Moody's Investor Service

Interest Rate Risk – The Ohio Revised Code generally limits security purchases to those that mature within five years of the settlement date.

Concentration of Credit Risk – The County places no limit on the amount the County may invest in one issuer. Of the County's total investments, 8.6% are FHLMC and 8.6% are FNMA.

Custodial Credit Risk – The County's balance of investments are held by the trust department of its banking institution in the County's name.

Investments for all component units are detailed below:

	Fair Value	Credit Rating	Investment Maturities (in Years)		
			less than 1	1-3	3-5
Federal Agencies	\$197,837	AAA	\$49,640	\$123,259	\$24,938
Corporate Bonds	197,783	BBB-AAA ^m	48,933	123,860	24,990
Common Stocks	274,936	NA	274,936	0	0
Mutual Funds	51,287	AAA	51,287	0	0
Total Investments	<u>\$721,843</u>		<u>\$424,796</u>	<u>\$247,119</u>	<u>\$49,928</u>

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2006**

NOTE 4 - CASH, CASH EQUIVALENTS, AND INVESTMENTS (Continued)

C. Reconciliation of Cash, Cash Equivalents and Investments

The classification of cash, cash equivalents and investments on the financial statements is based on criteria set forth in GASB Statement No. 9. Certificates of deposit with an original maturity of three months or less are treated as cash equivalents. The classification of cash and cash equivalents (deposits) for purposes of this note are based on criteria set forth in GASB Statement No. 3.

A reconciliation between classifications of cash and investments for the primary government on the financial statements and classifications per items A and B of this note are as follows:

	<u>Cash and Cash Equivalents *</u>	<u>Investments</u>
Per Financial Statements	\$67,034,354	\$3,969,600
Investments:		
STAR Ohio	(4,000,000)	4,000,000
Repurchase Agreement	<u>(14,985,088)</u>	<u>14,985,088</u>
Per GASB Statement No. 3	<u>\$48,049,266</u>	<u>\$22,954,688</u>

*Includes undeposited cash on hand and cash with fiscal agent.

A reconciliation between classifications of cash and investments for all component units on the financial statements and classifications per items A and B of this note are as follows:

	<u>Cash and Cash Equivalents</u>	<u>Investments</u>
Per Financial Statements	\$193,161	\$723,343
Certificates of Deposit (with maturities of more than 3 months)	<u>1,500</u>	<u>(1,500)</u>
Per GASB Statement No. 3	<u>\$194,661</u>	<u>\$721,843</u>

NOTE 5 - TAXES

A. Property Taxes

Property taxes include amounts levied against all real estate and public utility property, and tangible personal property located in the County and used in business. Real property taxes (other than public utility) collected during 2006 were levied after October 1, 2005 on assessed values as of January 1, 2005, the lien date. Assessed values were established by the county auditor at 35 percent of appraised market value. All property must be reappraised every six years and equalization adjustments made in the third year following reappraisal. The last revaluation was completed in 2005. Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2006***

NOTE 5 – TAXES (Continued)

A. Property Taxes (Continued)

Taxes collected from tangible personal property (other than public utility) in one calendar year are levied in the prior calendar year on assessed values during and at the close of the most recent fiscal year of the taxpayer that ended on or before March 31 of that calendar year, and at the tax rates determined in the preceding year.

Tangible personal property used in business (except for public utilities) is currently assessed for ad valorem taxation purposes at 25 percent of its true value. Amounts paid by multi-county taxpayers are due September 20 of the year assessed. Single county taxpayers may pay annually or semi-annually: the first payment is due April 30; the remainder payable by September 20.

Public utility real and tangible personal property taxes collected in one calendar year are levied in the preceding calendar year on assessed values determined as of December 31 of the second year preceding the tax collection year, the lien date. Certain public utility tangible personal property is currently assessed at 100 percent of its true value. Public utility property taxes are payable on the same dates as real property described previously.

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically distributes to the taxing districts their portion of the taxes collected in June and December for taxes payable in the first and second halves of the year, respectively.

The full tax rate to the County for the year ended December 31, 2006, was \$7.40 per \$1,000 of assessed value. The assessed value upon which 2006 tax receipts were based was \$3,647,503,000. This amount constitutes \$3,283,718,000 in real property assessed value, \$128,165,000 in public utility assessed value and \$235,620,000 in tangible personal property assessed value.

Ohio law prohibits taxation of property from all taxing authorities in excess of 1% of assessed value without a vote of the people. Under current procedures, the County's share is .74% (7.4 mills) of assessed value.

B. Permissive Sales and Use Tax

In 1971, the County Commissioners by resolution imposed a one-half of one percent tax on all retail sales, except sales of motor vehicles, 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. An additional one-half of one percent was adopted in both 1978 and 2006. 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 State Auditor 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 State Auditor then has five days in which to draw the warrant payable to the County.

LICKING COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2006**

NOTE 6 - RECEIVABLES

Receivables at December 31, 2006, consisted of taxes, interest, special assessments, accounts receivable, interfund loans receivable, loans, and intergovernmental receivables arising from shared revenues. All receivables are considered collectible in full.

NOTE 7 - TRANSFERS

The following balances at December 31, 2006 represent transfers in and transfers out:

<u>Fund</u>	<u>Transfer In</u>	<u>Transfer Out</u>
General Fund	\$117,430	\$2,925,930
Public Assistance Fund	2,435,562	0
Children's Services Fund	480,914	1,848,003
Other Governmental Funds	3,853,634	2,018,517
Total Governmental Funds	<u>6,887,540</u>	<u>6,792,450</u>
Water Fund	51,131	0
Wastewater Fund	0	146,221
Total Proprietary Funds	<u>51,131</u>	<u>146,221</u>
Totals	<u>\$6,938,671</u>	<u>\$6,938,671</u>

Transfers are used to move revenues from the funds that statute or budget requires to collect them to the funds that statute or budget requires to expend them; to segregate money for anticipated capital projects; to provide additional resources for current operations or debt service; to return money to the fund from which it was originally provided once a project is completed; and to transfer capital assets.

NOTE 8 - INTERFUND RECEIVABLES AND PAYABLES

The composition of interfund balances as of December 31, 2006, is as follows:

<u>Interfund Loans Receivable/Payable</u>	<u>Receivable</u>	<u>Payable</u>
General Fund	\$356,501	\$0
Other Governmental Funds	0	345,866
Total Governmental Funds	<u>356,501</u>	<u>345,866</u>
Water Fund	0	13,200
Wastewater Fund	2,565	0
Total Proprietary Funds	<u>2,565</u>	<u>13,200</u>
Totals	<u>\$359,066</u>	<u>\$359,066</u>

These interfund receivables and payables are for a reimbursement of expenditures made by the General Fund for other funds.

LICKING COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2006**

NOTE 9 - CAPITAL ASSETS

A. Governmental Activities Capital Assets

Summary by category of changes in governmental activities capital assets at December 31, 2006:

Historical Cost:

<u>Class</u>	<u>December 31, 2005</u>	<u>Additions</u>	<u>Deletions</u>	<u>December 31, 2006</u>
Capital assets not being depreciated:				
Land	\$6,634,633	\$0	\$0	\$6,634,633
Construction in Progress	0	548,965	0	548,965
Sub-total	6,634,633	548,965	0	7,183,598
Capital assets being depreciated:				
Buildings and Improvements	17,933,695	0	0	17,933,695
Machinery and Equipment	12,138,128	2,574,932	(128,280)	14,584,780
Infrastructure	70,434,755	1,346,793	(123,636)	71,657,912
Total Cost	\$107,141,211	\$4,470,690	(\$251,916)	\$111,359,985

Accumulated Depreciation:

<u>Class</u>	<u>December 31, 2005</u>	<u>Additions</u>	<u>Deletions</u>	<u>December 31, 2006</u>
Buildings and Improvements	(\$5,669,195)	(\$351,258)	\$0	(\$6,020,453)
Machinery and Equipment	(9,250,542)	(1,105,947)	128,280	(10,228,209)
Infrastructure	(31,542,919)	(1,394,319)	18,436	(32,918,802)
Total Depreciation	(\$46,462,656)	(\$2,851,524) *	\$146,716	(\$49,167,464)
Net Value:	\$60,678,555			\$62,192,521

* Depreciation expenses were charged to governmental functions as follows:

Public Safety	\$491,968
Health	67,947
Human Services	67,342
Public Works	1,594,073
General Government	630,194
Total Depreciation Expense	<u>\$2,851,524</u>

Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

NOTE 9 - CAPITAL ASSETS (Continued)

B. Business-Type Activities Capital Assets

Summary by Category at December 31, 2006:

Historical Cost:

Class	Restated December 31, 2005	Additions	Deletions	December 31, 2006
<i>Capital assets not being depreciated:</i>				
Land	\$158,839	\$0	\$0	\$158,839
Construction in Progress	827,645	3,254,747	0	4,082,392
Sub-total	986,484	3,254,747	0	4,241,231
<i>Capital assets being depreciated:</i>				
Buildings and Improvements	11,004,942	0	0	11,004,942
Machinery and Equipment	958,794	159,803	0	1,118,597
Infrastructure	4,821,535	0	0	4,821,535
Total Cost	\$17,771,755	\$3,414,550	\$0	\$21,186,305

Accumulated Depreciation:

Class	December 31, 2005	Additions	Deletions	December 31, 2006
Buildings and Improvements	(\$4,480,035)	(\$216,225)	\$0	(\$4,696,260)
Machinery and Equipment	(570,751)	(67,600)	0	(638,351)
Infrastructure	(2,722,341)	(83,378)	0	(2,805,719)
Total Depreciation	(\$7,773,127)	(\$367,203) *	\$0	(\$8,140,330)
<i>Net Value:</i>	\$9,998,628			\$13,045,975

NOTE 10 – DEFINED BENEFIT PENSION PLANS

All of the County’s full-time employees participate in one of two separate retirement systems which are cost-sharing multiple employer defined benefit pension plans.

A. Ohio Public Employees Retirement System (the “Ohio PERS”)

The following information was provided by the Ohio PERS to assist the County in complying with GASB Statement No. 27, “Accounting for Pensions by State and Local Government Employers.”

All employees of the County, except teachers at the Mental Retardation and Development Disabilities Board, participate in one of the three pension plans administered by the Ohio PERS: the Traditional Pension Plan (TP), the Member-Directed Plan (MD), and the Combined Plan (CO). The TP Plan is a cost-sharing multiple employer defined benefit pension plan.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2006***

NOTE 10 – DEFINED BENEFIT PENSION PLANS

A. Ohio Public Employees Retirement System (the “Ohio PERS”) (Continued)

The MD Plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year). Under the MD Plan members accumulate retirement assets equal to the value of member and (vested) employer contributions plus any investment earnings thereon. The CO Plan is a cost-sharing multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan. Under the CO Plan employer contributions are invested by the retirement system to provide a formula retirement benefit similar in nature to the TP Plan. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the MD Plan.

The Ohio PERS provides retirement, disability, survivor and death benefits and annual cost-of-living adjustments to members of the TP Plan and CO Plan. Members of the MD Plan do not qualify for ancillary benefits, including postemployment health care benefits. Chapter 145 of the Ohio Revised Code provides statutory authority to establish and amend benefits. The Ohio Public Employees Retirement System issues a stand-alone financial report that includes financial statements and required supplementary information for the Ohio PERS. Interested parties may obtain a copy by making a written request to 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or 1-800-222-7377.

The Ohio Revised Code provides statutory authority for employee and employer contributions. For 2006, employee and employer contribution rates were consistent across all three plans (TP, MD and CO). The employee contribution rate is 9.0%. The 2006 employer contribution rate for local government employer units was 13.70%, of covered payroll, 9.20% to fund the pension and 4.5% to fund health care. The contribution requirements of plan members and the City are established and may be amended by the Public Employees Retirement Board. The County's contributions to the Ohio PERS for the years ending December 31, 2006, 2005, and 2004 were \$5,861,846, \$5,596,418 and \$5,487,713, respectively, which were equal to the required contributions for each year.

The Ohio PERS provides postemployment health care benefits to age and service retirants with ten or more years of qualifying Ohio service credit under the TP and CO plans and to primary survivor recipients of such retirants. Health care coverage for disability recipients is also available. The health care coverage provided by the Ohio PERS is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to the Ohio PERS is set aside for the funding of post retirement health care. The Ohio Revised Code provides statutory authority requiring public employers to fund postemployment health care through their contributions to the Ohio PERS. The portion of the 2006 employer contribution rate (identified above) that was used to fund health care for the year 2006 was 4.5% of covered payroll which amounted to \$1,925,424.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2006***

NOTE 10 – DEFINED BENEFIT PENSION PLANS (Continued)

A. Ohio Public Employees Retirement System (the “Ohio PERS”) (Continued)

The significant actuarial assumptions and calculations relating to postemployment health care benefits were based on the Ohio Public Employees Retirement System’s latest actuarial review performed as of December 31, 2005. The individual entry age actuarial cost method of valuation is used in determining the present value of OPEB. The difference between assumed and actual experience (actuarial gains and losses) becomes part of unfunded actuarial accrued liability. All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Under this approach assets are adjusted annually to reflect 25% of unrealized market appreciation or depreciation on investment assets annually, not to exceed a 12% corridor. The investment assumption rate for 2005 was 6.5%. An annual increase of 4.0% compounded annually, is the base portion of the individual pay increase assumption. This assumes no change in the number of active employees. Additionally, annual pay increases, over and above the 4.0% base increase, were assumed to range from 0.5% to 6.3%. Health care costs were assumed to increase 4.0% annually plus an additional factor ranging from .50% to 6% for the next 9 years. In subsequent years (10 and beyond) health care costs were assumed to increase 4% (the projected wage inflation rate).

Benefits are advanced-funded on an actuarially determined basis. The number of active contributing participants for the TP and CO Plans was 358,804. The actuarial value of the Ohio PERS net assets available for OPEB at December 31, 2005 is \$11.1 billion. The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$31.3 billion and \$20.2 billion, respectively.

The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004, will be effective January 1, 2007. In addition to the HCPP, Ohio PERS has taken additional action to improve the solvency of the Health Care Fund in 2005 by creating a separate investment pool for health care assets. As an additional component of the HCPP, member and employer contribution rates increased as of January 1, 2006, which will allow additional funds to be allocated to the health care plan.

B. State Teachers Retirement System of Ohio (STRS of Ohio)

The teachers who work for the Mental Retardation and Development Disabilities Board participate in the State Teachers Retirement System of Ohio, a cost-sharing, multiple-employer public employee retirement system.

The STRS of Ohio provides retirement and disability benefits, annual cost-of-living adjustments and survivor benefits based on eligible service credit to plan members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. The STRS of Ohio issues a stand-alone financial report that includes financial statements and required supplementary information for the STRS of Ohio. Interested parties may obtain a copy by making a written request to STRS Ohio, 275 East Broad Street, Columbus, Ohio 43215-3371, or by calling (614) 227-4090 or by visiting the STRS Ohio Web site at www.strsoh.org.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2006***

NOTE 10 – DEFINED BENEFIT PENSION PLANS (Continued)

B. State Teachers Retirement System of Ohio (STRS of Ohio) (Continued)

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service, or an allowance based on member contributions and earned interest matched by STRS Ohio funds times an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5% of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. DC and Combined Plan members will transfer to the Defined Benefit Plan during their fifth year of membership unless they permanently select the DC or Combined Plan. Benefits are established by Chapter 3307 of the Ohio Revised Code.

A DB or Combined Plan member with five or more years credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

The Ohio Revised Code provides statutory authority for County and employee contributions of 14% and 10%, respectively. The contribution requirements of plan members and the County are established and may be amended by the State Teachers Retirement Board, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers. At June 30, 2006, 13% was allocated to fund the pension benefit and 1% to fund health care. The County's contributions to the STRS of Ohio for the years ending June 30, 2006, 2005, and 2004 were \$60,689, \$65,920, and \$66,733, respectively, which were equal to the required contributions for each year.

STRS provides postemployment health care benefits to retirees who participated in the DB or Combined Plans and their dependents. Coverage includes hospitalization, physician fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. All benefit recipients and sponsored dependents are eligible for health care coverage. Pursuant to the Revised Code, the State Teachers Retirement Board has discretionary authority over how much, if any, of the health care cost will be absorbed by STRS. All benefit recipients pay a portion of the health care cost in the form of a monthly premium. By Ohio law, health care benefits are not guaranteed.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2006**

NOTE 10 – DEFINED BENEFIT PENSION PLANS (Continued)

B. State Teachers Retirement System of Ohio (STRS of Ohio) (Continued)

Benefits are funded on a pay-as-you-go basis through an allocation of employer contributions to the Health Care Stabilization Fund. For the fiscal year ended June 30, 2006, the board allocated employer contributions are equal to 1% of covered payroll to the Health Care Stabilization Fund, which amounted to \$4,335 for the County. The balance of the Health Care Stabilization Fund was \$3.5 billion at June 30, 2006. For the fiscal year ended June 30, 2006, the net health care costs paid by STRS were \$282,743,000. There were 119,184 eligible benefit recipients.

NOTE 11 - NOTES PAYABLE

The Ohio Revised Code provides that notes, including renewal notes, issued in anticipation of the issuance of general obligation bonds, may be issued and outstanding from time to time up to a maximum period of twenty years from the date of issuance of the original notes (the maximum maturity for notes anticipating general obligation bonds payable from special assessments is five years). Any period in excess of five years must be deducted from the permitted maximum maturity of the bonds anticipated, and portions of the principal amount of notes outstanding for more than five years must be retired in amounts at least equal to, and payable no later than those principal maturities that would have been required if the bonds had been issued at the expiration of the initial five year period. Bond anticipation notes may be retired at maturity from the proceeds of a sale of renewal notes or of the bonds anticipated by the notes, or from available funds of the County or a combination of these sources.

	Balance January 1, 2006	Issued	(Retired)	Balance December 31, 2006
Capital Projects General Obligation Notes:				
2.60% Juvenile Detention Facility	\$1,480,000	\$0	(\$1,480,000)	\$0
4.00% Moundview Renovation	700,000	0	(700,000)	0
4.50% Moundview Renovation	0	700,000	0	700,000
2.60% Engineer Equipment	181,000	0	(181,000)	0
Total Capital Projects	<u>2,361,000</u>	<u>700,000</u>	<u>(2,361,000)</u>	<u>700,000</u>
Enterprise General Obligation Notes:				
2.60% Buckeye Lake Sewer	590,000	0	(590,000)	0
4.45% Sanitary Sewer Improvements	5,000,000	0	(5,000,000)	0
4.50% Buckeye Lake Sewer	0	5,000,000	(5,000,000)	0
1.25% Buckeye Lake Sewer	0	10,400,000	0	10,400,000
Total Enterprise Funds	<u>5,590,000</u>	<u>15,400,000</u>	<u>(10,590,000)</u>	<u>10,400,000</u>
Total Notes Payable	<u>\$7,951,000</u>	<u>\$16,100,000</u>	<u>(\$12,951,000)</u>	<u>\$11,100,000</u>

LICKING COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2006**

NOTE 12 - LONG-TERM DEBT

Details of the changes in the long-term debt of the County for the year ended December 31, 2006 are indicated below:

Year Issued	Maturity Date	Interest Rate	Balance December 31, 2005	Additions	Deductions	Balance December 31, 2006	Amount Due Within One Year
Governmental Activities:							
General Obligation Bonds:							
1986 County Jail	2007	6.570%	\$500,000	\$0	(\$250,000)	\$250,000	\$250,000
1988 County Building Improvements	2008	7.125%	195,000	0	(65,000)	130,000	65,000
1990 County Building Improvements	2011	6.625%	670,000	0	(95,000)	575,000	100,000
1990 Mental Health Facility Bonds	2005	6.750%	42,000	0	(14,000)	28,000	14,000
1991 Airport Equipment	2011	7.000%	105,000	0	(15,000)	90,000	15,000
1996 CSEA Building	2010	6.000%	390,000	0	(70,000)	320,000	75,000
1996 Engineers Road Building	2010	6.000%	275,000	0	(50,000)	225,000	50,000
1997 County Road Equipment	2002	5.000%	95,000	0	(45,000)	50,000	50,000
1997 Ohio MRDD Building Bonds	2017	5.250%	725,000	0	(45,000)	680,000	45,000
1998 Domestic Relations Court Building	2023	4.65% - 4.700%	3,555,000	0	(115,000)	3,440,000	120,000
1998 Airport Hanger	2018	5.200%	265,000	0	(15,000)	250,000	15,000
1999 Jail Improvement	2024	5.500%	2,965,000	0	(90,000)	2,875,000	90,000
2000 Highway Projects	2010	6.000%	224,869	0	(40,091)	184,778	42,395
2005 Telephone Equipment	2009	2.950%	340,000	0	(80,000)	260,000	85,000
2006 Juvenile Detention Facility	2025	3.50% - 4.100%	0	1,555,000	(45,000)	1,510,000	55,000
2006 Building Improvement	2015	3.50% - 4.000%	0	185,000	(15,000)	170,000	15,000
2006 Engineer	2012	3.50% - 3.750%	0	190,000	(20,000)	170,000	25,000
Total General Obligation Bonds			10,346,869	1,930,000	(1,069,091)	11,207,778	1,111,395
Special Assessment Bonds:							
1986 Buckeye Lake	2006	5.000%	23,000	0	(23,000)	0	0
2000 Jardin Manor Water	2016	5.980%	93,812	0	(6,273)	87,539	6,648
2003 Maple Bay	2018	5.700%	34,234	0	(2,633)	31,601	2,633
2005 Jardin Manor Sewer	2025	5.600%	375,000	0	(10,000)	365,000	10,000
Total Special Assessment Bonds (with governmental commitment)			526,046	0	(41,906)	484,140	19,281
Compensated Absences			3,366,584	3,433,149	(3,366,584)	3,433,149	1,973,383
Total Governmental Activities			14,239,499	3,433,149	(3,366,584)	15,125,067	3,104,059
Business-Type Activities:							
Mortgage Revenue Bond:							
1987 Sanitary Sewer System	2007		216,000	0	(105,000)	111,000	111,000
General Obligation Bond:							
1993 Water System Improvement	2013		415,000	0	(45,000)	370,000	45,000
Compensated Absences			60,771	55,376	(60,771)	55,376	35,197
Total Business-Type Activities			691,771	55,376	(210,771)	536,376	191,197
Total Long-Term Debt			\$14,931,270	\$3,488,525	(\$3,577,355)	\$15,661,443	\$3,295,256

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2006**

NOTE 12 - LONG-TERM DEBT (Continued)

The principal amount of the County's special assessment debt outstanding at December 31, 2006 of \$484,140, is general obligation debt (backed by the full faith and credit of the County). This debt is being retired with the proceeds from special assessments levied against benefited property owners. The County is obligated to repay the debt irrespective of the amount of special assessments collected from property owners. The fund balance of \$135,990 in the Special Assessment Debt Service Fund at December 31, 2006 is reserved for the retirement of outstanding special assessment bonds.

A. Principal and Interest Requirements

A summary of the County's future debt service requirements including principal and interest at December 31, 2006 follows:

Years	Governmental Activities				Business-Type Activities			
	General Obligation Bonds		Special Assessment Bonds		General Obligation Bonds		Mortgage Revenue Bond	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2007	\$1,111,395	\$548,944	\$19,281	\$25,472	\$45,000	\$18,962	\$111,000	\$5,500
2008	858,834	491,797	24,678	24,586	45,000	16,656	0	0
2009	827,411	452,078	25,100	23,472	50,000	14,350	0	0
2010	780,138	411,808	25,546	22,320	55,000	11,878	0	0
2011	620,000	370,156	26,019	21,126	55,000	8,968	0	0
2012-2016	2,705,000	1,615,388	143,247	85,214	120,000	9,226	0	0
2017-2021	2,580,000	830,090	110,269	50,200	0	0	0	0
2022-2025	1,725,000	165,504	110,000	15,960	0	0	0	0
Totals	<u>\$11,207,778</u>	<u>\$4,885,765</u>	<u>\$484,140</u>	<u>\$268,350</u>	<u>\$370,000</u>	<u>\$80,040</u>	<u>\$111,000</u>	<u>\$5,500</u>

B. Conduit Debt

From time to time, the County has issued Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. The aggregate principal amount payable for the Revenue Bonds could not be determined; however, their original issue amounts totaled \$82,004,000.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2006***

NOTE 13 - RISK MANAGEMENT

A. Insurance

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.

County Risk Sharing Authority Incorporated - The County is a member of the County Risk Sharing Authority, Inc. (CORSA), which is a risk sharing pool among forty one counties in Ohio. CORSA was formed in and as an Ohio nonprofit 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 contribution necessary for the specified insurance coverage provided by CORSA.

Coverages provided by CORSA are as follows:

General	\$1,000,000
Auto	1,000,000
Law	1,000,000
Errors and Omissions	1,000,000
Property	122,024,294
Equipment Breakdown	100,000,000
Crime	1,000,000
Excess Liability	4,000,000

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of CORSA are managed by an elected board of not more than nine trustees. 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 one 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.

The continued existence of CORSA is dependant upon the County's continued participation; however the County does not have an equity interest in CORSA. In 2006, the County contributed \$506,285. Complete financial statements can be obtained from the County Risk Sharing Authority, Inc. at 175 South Third Street, Suite 500, Columbus, Ohio 43215.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2006**

NOTE 13 - RISK MANAGEMENT (Continued)

A. Insurance (Continued)

There has been no significant reduction in insurance coverages from coverages in the prior year. In addition, settled claims resulting from these risks have not exceeded commercial insurance coverages in any of the past three fiscal years.

The County participates in the County Commissioners Association of Ohio Worker's Compensation Group Rating Plan (Plan), an insurance purchasing pool. The Plan is intended to achieve lower worker's compensation rates while establishing safer working conditions and environments for the participants. The worker's compensation experience of the participating Counties is calculated as one experience and a common premium rate is applied to all participants in the Plan. Each participant pays its worker's compensation premium to the State based on the rate for the Plan rather than its individual rate. In order to allocate the savings derived by participation in the Plan, and to maximize the number of participants in the Plan, the Plan's executive committee annually collects rate contributions from or pays rate equalization rebates to the various participants. Participation in the Plan is limited to counties that can meet the Plan's selection criteria. The firm of Comp Management, Inc. provides administrative, cost control and actuarial services to the Plan. Each year, the County pays an enrollment fee to the Plan to cover the costs of administering the program.

The County may withdraw from the Plan if written notice is provided sixty days prior to the prescribed application deadline of the Ohio Bureau of Worker's Compensation. However, the participant is not relieved of the obligation to pay any amounts owed to the Plan prior to withdrawal, and any participant leaving the Plan allows the representative of the Plan to access loss experience for three years following the last year of participation.

B. Self-Insurance

The County has established a medical and dental self-insurance program for employees. An internal service fund is used to account for this program. A liability of unpaid claims cost of \$522,793 is based on the requirements of GASB 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Interfund premiums are based primarily upon the insured funds' claims experience.

Changes in the fund's claims liability in 2005 and 2006 were:

<u>Fiscal Year</u>	<u>Beginning of Fiscal Year Liability</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claims Payments</u>	<u>Balance at Fiscal Year End</u>
2005	\$622,528	\$1,029,491	(\$991,894)	\$660,125
2006	660,125	10,645,781	(10,783,113)	522,793

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2006***

NOTE 13 - RISK MANAGEMENT (Continued)

C. Shared Risk Pool

County Commissioners Association of Ohio Workers' Compensation Group Rating Plan - The County is participating in a group rating plan for workers' compensation as established under Section 4123.29 of the Ohio Revised Code. The County Commissioners Association Service Corporation (CCAOSC) was established through the County Commissioners Association of Ohio (CCAO) as a group purchasing pool and operates the worker's compensation group plan for counties.

A group executive committee is responsible for calculating annual rate contributions and rebates, approving the selection of a third party administrator, reviewing and approving proposed third party fees, fees for risk management services and general management fees, determining ongoing eligibility of each participant and performing any other acts and functions which may be delegated to it by the participating employers. The group executive committee consists of seven members. Two members are the president and treasurer of CCAOSC; the remaining five members are representatives of the participants. These five members are elected for the ensuing year by the participants at a meeting held in the month of December each year. No participant can have more than one member of the group executive committee in any year, and each elected member shall be a County Commissioner.

NOTE 14 – JOINT VENTURES

Licking-Knox Alcohol, Drug Addiction and Mental Health Services Board (ADAMH) - The function of the ADAMH Board is to assess needs, plan, monitor, fund and evaluate the services of the community based mental health and substance abuse program. Participants are residents of Licking and Knox counties. The Board provides no direct services, but contracts for their delivery. The Board is managed by eighteen members: seven appointed by the commissioners of Licking County, three appointed by the commissioners of Knox County (proportionate to population), four by the Ohio Department of Drug and Alcohol and four by the State Department of Mental Health. Each participating county's influence is limited to the number of members each appoints to the Board. The Board exercises total control of the budgeting, appropriation, contracting and management.

The Board's revenue consists of a one mill district-wide tax levy and state and federal grants awarded to the joint county board. Since Licking County serves as the fiscal agent for the Board, the financial activity is presented as an agency fund. The County does not have an equity interest or an ongoing financial responsibility in the Board and the Board has no outstanding debt. Continued existence of the organization is dependent on the County's continued participation. In 2006, the County contributed \$2,397,283, which represents proceeds from the district wide tax levy. Complete financial statements can be obtained from the Licking-Knox Alcohol, Drug Addiction and Mental Health Services, Newark, Ohio.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2006***

NOTE 15 - JOINTLY GOVERNED ORGANIZATIONS

A. Coshocton-Fairfield-Licking-Perry Solid Waste District

The County is a member of the Coshocton-Fairfield-Licking-Perry Solid Waste District (the "District"), which is a jointly governed organization of the four-named counties. The purpose of the District 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.

The Coshocton-Fairfield-Licking-Perry Solid Waste District is governed and operated through three groups. A twelve member board of directors, comprised 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. The District's sole revenue source is derived from a waste disposal fee for in-district and out-of-district waste. Although the County contributed amounts to the District at the time of its creation, no contributions were received from the County in 2006 and no future contributions by the County are anticipated. A twenty-one member policy committee, comprised 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). Continued existence of the District is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding.

B. Licking County Cluster

The Licking County Cluster (the "Cluster") is a group of agencies that coordinate the provision of services to multi-need youth in the area. Members of the Cluster include representatives of the Licking County Juvenile Court, Newark City Board of Education, Licking County Board of Education, Licking County MRDD, Licking-Knox Alcohol Drug Addiction and Mental Health Services Board, Newark City Health Department, Licking Health Department, Licking County Children Services, Licking County Human Services, and Moundbuilders Guidance Center. Of these agencies, four are agencies included as part of the Primary Government. The operations of the Cluster are decided by an Advisory Committee which consists of a representative from each agency. No debt is currently outstanding. The Cluster is not dependent upon the continued participation of the County and the County does not maintain an equity interest.

C. Multi-County Juvenile Rehabilitation Facility

The Multi-County Juvenile Rehabilitation Facility is a jointly governed organization. Participants are Licking, Muskingum, Coshocton, Knox, Delaware, Perry, and Morgan counties. The organization's purpose is to construct a multi-county juvenile rehabilitation facility in Perry County. The organization is governed by an advisory board consisting of the juvenile judge from each member county. The Perry County Juvenile Court judge has the authority to appoint a

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2006***

NOTE 15 - JOINTLY GOVERNED ORGANIZATIONS (Continued)

C. Multi-County Juvenile Rehabilitation Facility (Continued)

principal administrative officer (Director) with approval being made by the Board. The Board exercises total control, including budgeting, appropriating, contracting, and designating management. Perry County is the fiscal agent. The organization's revenues consist of state grants. Continued existence of the organization is not dependent on the County's continued participation and no equity interest exists.

**D. Licking County Area Transportation Study (LCATS)
Metropolitan Planning Organization (MPO)**

The Licking County Area Transportation Study (LCATS) was created as a result of the Intermodal Surface Transportation Efficiency Act of 1991 and the Clean Air Act of 1990. The main goal of LCATS is to utilize those Federal funds that are available to the County to produce the most efficient transportation system possible. The MPO has no outstanding debt.

E. Heath-Newark-Licking County Port Authority

The Heath-Newark-Licking County Port Authority (the "Port Authority") is a legally separate entity created pursuant to Ohio Revised Code Section 4582.21. The Port Authority was created by Licking County, the City of Heath, and the City of Newark. The Port Authority is governed by a nine member board. The County, the City of Heath and the City of Newark each appoint three members. The Port Authority was created to operate the Newark Air Force Base. The Port Authority derives revenues from operating leases with a private corporation to be used for Port Authority administrative expenses and for the maintenance of the airbase. The County did not contribute any money to the Port Authority in 2006. The continued existence of the Port Authority is not dependent on the County's continued participation and the County does not have an equity interest in or financial responsibility for the Port Authority. The Port Authority has self supporting revenue debt.

F. Licking County Children and Families First Council

The Licking County Children and Families First Council (the "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 Licking Knox County Mental Health and Recovery Services Board, Director of the Licking County Alcoholism Prevention Program, Health Commissioner of the Licking County Health Department, Health Commissioner of the City of Newark, Director of Licking County Human Services, Director of Family and Health Services, Director of Moundbuilders Guidance Center, Director of Family Counseling Services, Director of Licking

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2006***

NOTE 15 - JOINTLY GOVERNED ORGANIZATIONS (Continued)

F. Licking County Children and Families First Council (Continued)

County Coalition for Housing, Superintendent of the Licking County Mental Retardation and Developmental Disabilities, Licking County Juvenile Court Judge, Superintendent of the Licking County Educational Services Center, the Superintendent of Newark City Schools, a representative of the City of Newark, a representative of the Licking Economic Action Development Study, a representative of the Licking County United Way, a representative from Family and Consumer Services, a representative of the County's Early Intervention Network, a representative of the Licking County Commissioners Office, the East District Family and Children First Coordinator and at least three individuals representing the interests of families of the County. When possible, the number of members representing families shall be equal to twenty percent of the Council's remaining membership. In 2006, the County contributed no monies to the Council. Continued existence of the Council is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding.

G. Licking-Muskingum Community Based Correctional Facility (CBCF)

The Licking-Muskingum Community Based Correctional Facility (CBCF) is a four county facility created pursuant to Ohio Revised Code Section 2301.51. The CBCF serves Licking, Muskingum, Coshocton, and Knox counties. The CBCF was formed in 1994 to offer treatment, education, work and other rehabilitation services to convicted felons within the four counties. The CBCF is governed by a seven member board comprised of two common pleas court judges from Licking, Muskingum and Coshocton counties and one common pleas court judge from Knox County. The common pleas judges and the respective county commissioners appoint a thirteen member citizens advisory board to assist in the operation of the CBCF. The board has total control over budgeting, personnel, and financial matters. The CBCF receives funding in the form of state grant monies which are used to provide the various services of the CBCF. Licking County serves as fiscal agent for the CBCF. During 2006, the CBCF received no monies from Licking County. The continued existence of the CBCF is not dependent on the County's continued participation and the County does not have an equity interest in or a financial responsibility for the CBCF. The CBCF has no outstanding debt.

NOTE 16 - RELATED ORGANIZATION

Licking County Park District - The County Probate Judge is responsible for appointing the three-member board of the Licking County Park District. Removal of the members requires due process. The County has no ability to impose its will on the organization nor is a burden/benefit relationship in existence. The District is its own budgeting and taxing authority and has no outstanding debt. The County Auditor serves as the fiscal agent for the District; therefore, the financial activity is reflected in a County agency fund.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2006***

NOTE 17 - RELATED PARTY TRANSACTIONS

LICCO, Inc., a discretely presented component unit of Licking County, received contributions from the County for facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its program. In 2006, these contributions were \$2,117,238.

The Licking County Regional Airport Authority, a discretely presented component unit of Licking County, received contributions for debt service retirement. In 2006, these contributions totaled \$26,130.

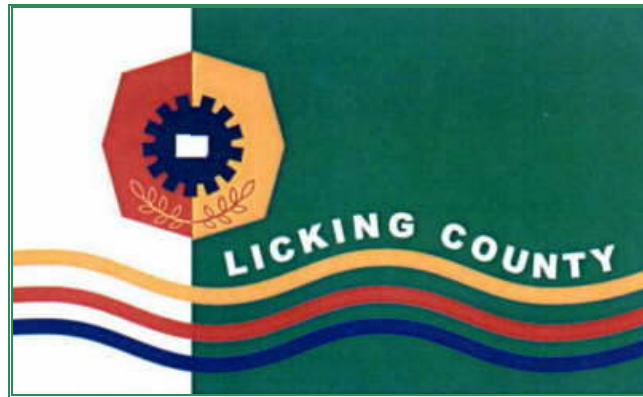
NOTE 18 - CONTINGENT LIABILITIES

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. Based on prior experience, the County Commissioners believe such disallowances, if any, will be immaterial.

Several claims and lawsuits are pending against the County. In the opinion of the County Prosecutor, any potential liability would not have a material effect on the County's financial condition.

*COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES*

*THE FOLLOWING COMBINING STATEMENTS AND SCHEDULES INCLUDE
THE MAJOR AND NONMAJOR GOVERNMENTAL FUNDS AND FIDUCIARY
FUNDS.*



Nonmajor Governmental Funds

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than amounts relating to expendable trusts or for major capital projects) that are legally restricted to expenditures for specified purposes.

Dog and Kennel Fund

To account for the dog warden's operations, financed by sales of dog tags, kennel permits and fine collections.

Real Estate Assessment Fund

To account for state mandated county – wide real estate reappraisals that are funded by charges to the County's political subdivisions.

Motor Vehicle and Gasoline Tax Fund

To account for revenues derived from motor vehicle licenses, gasoline taxes and investment income. Expenditures in this fund are restricted by State law to County road and bridge repair/improvement programs. The County Engineer currently expends the majority of the revenues in this fund for road and bridge repairs and operating costs for the engineer's office.

Recycle Drop-Off Fund

This fund is to account for funding received from the Recycle Ohio Grant for the purpose of buying recycled products and the collection of litter by the court assigned community service clients.

Adult Probation Fund

To account for revenue derived from court fines and grants that are expended to operate the adult probation department of the Municipal Court and Common Pleas Court.

Planning Fund

To account for revenues derived from grants and County funds for the purpose of aiding community development projects by providing matching funds or financial assistance when justified and feasible.

Litter Control Fund

To account for a comprehensive grant from the Ohio Department of Natural Resources, Division of Litter Prevention and Recycling used for grant administration, education, awareness, and litter collection.

Child Support Enforcement Fund

To account for the poundage fees collected by the Child Support Enforcement Agency that State statute restricts for use to finance the Agency's operation.

(Continued)

Special Revenue Funds

Senior Citizen Levy Fund

To account for revenue from a levy that is used to operate various aging programs and elderly social organizations in the County.

Indigent Guardianship Fund

To account for revenues and expenditure associated with the establishment, maintenance, or termination of a guardianship for an indigent ward.

Legal Research Fund

To account for fees collected by the courts to be used for procuring and maintaining computer systems for all of the courts.

Computer Replacement Fund

To account for fees collected by the courts to computerize the court system.

Certificate of Title Fund

To account for revenue from fees retained by the Clerk of Courts to be used to pay costs incurred by the Clerk of Courts while processing titles.

County Recorder Equipment Fund

To account for a portion of County recorder fees to be used for the operation of the office.

Concealed Handgun Licensing Fund

To account for fees collected to offset the costs associated with the issuance of concealed carry licenses.

Multi-Systemic Therapy Fund

Established by Licking County Juvenile Court in order to establish a program to coordinate various youth serving agencies in the County.

Local Delinquency Prevention Fund

To account for state grant money designated to fund a program intended to prevent youth delinquency.

Juvenile Indigent Alcohol Treatment Fund

To account for revenue from fines to be used for the payment of fees for an alcohol and drug addiction treatment program for juvenile traffic offenders.

Family and Children First Fund

To account for funding from the Ohio Department of Health to be used to fund the early intervention toward newborns and teen pregnancy prevention programs.

Community Based Facility Fund

To account for revenue from the Ohio Department of Rehabilitation and Correction to fund the planning process of a community based correction facility for third and fourth degree property offenders.

(Continued)

Special Revenue Funds

Emergency Planning Fund

To account for grants received for the operation of the Disaster Services Department of the County.

Granville South Sanitary Sewer Fund

To account for federal grant money received in the County's name and used for a sewer study.

Southwest Licking Watershed Fund

To account for special assessment revenue to be used to pay engineering costs associated with installing water and sewer lines.

Johnstown-Monroe Sewer Fund

To account for revenue received from a special assessment and federal funds for the construction of the Johnstown-Monroe Sewer System access.

Conduct of Business Fund

To account for an additional one dollar fee from marriage licenses to be spent for probate expenses only.

Buildings and Flood Plain Fund

To account for federal grant monies to be used to relocate residents out of the flood plain.

Domestic Violence Fund

To account for a ten-dollar fee collected from each marriage license issued. The money is to be expended for financial assistance to shelters for victims of domestic violence.

Bicentennial Bell Fund

To account for money received from the sale of replica bicentennial bells.

Indigent Council Fees Fund

To account for money received from various County Subdivisions used to pay for their indigent counsel fees.

Coroners Laboratory Fund

To account for charges for services to be used for the operation of the coroners laboratory.

Delinquent Tax Collection Fund

To account for monies received by the Prosecutor and Treasurer from delinquent real estate tax and assessment collections.

Law Enforcement Education Fund

To account for revenues from the fines and forfeitures from the courts. The money is used for law enforcement costs and drug education.

(Continued)

Special Revenue Funds

Open Space and Recreation Fund

To account for the costs of insuring that an adequate amount of land is dedicated and responsibly developed for open space, park, and recreation purposes.

Commissary Fund

To account for revenues generated through the Sheriff's department from sales within the commissary. (This fund only exists on a GAAP basis and is not part of the County's appropriated budget, therefore no budgetary schedule is presented.)

Department of Youth Services Fund

To account for grant monies received from the State Department of Youth Services and used for youth work programs, juvenile delinquent prevention and other related activities.

Transit Board Fund

To account for the costs associated with providing a transportation system for the residents of Licking County. Revenues are generated from bus fares and grants.

Ditch Maintenance Fund

To account for the revenues received from special assessments to maintain various County ditches.

Homeland Security Grant Fund

To account for federal and state monies to be used for equipment, planning and training for emergency responders.

Help America Vote Act Fund

To account for grant monies designated for the upgrade of voting equipment.

Domestic Court Special Projects Fund

To account for a court ordered fee to be used to offset domestic court expenditures.

Mediation Institutionalization Grant Fund

To account for grant monies and fines and forfeitures to assist in mediations through the common pleas court.

(Continued)

Debt Service Funds

Debt Service Funds are used to account for retirement of the County's general obligation and special assessment bonds other than those financed by proprietary funds.

General Obligation Debt Fund

To account for property tax revenues used for the retirement of principal and interest on general obligation bonded debt of the County.

Special Assessment Debt Fund

To account for revenues collected on special assessments used for the retirement of principal and interest on special assessment debt of the County.

Capital Projects Funds

The Capital Projects Funds are used to account for the financial resources used for the acquisition or construction of major capital facilities other than those financed by proprietary or trust funds.

Permanent Improvement Fund

To account for the cost of various buildings, remodeling projects and for certain major purchases of capital improvements.

Road Projects Fund

To account for the sale of bonds for various road and highway improvement projects.

Airport Construction Fund

To account for revenues to be used for the construction of a new airport.

Capital Grants Fund

To account for state and federal grant monies designated for capital improvements.

Bike Path Fund

To account for the costs of maintenance of the bike path. (The Balance Sheet is not presented because there are no assets or liabilities at year end.)

Computer Acquisition Fund

To account for the sale of notes to purchase computers for the Clerk of Courts.

Special Assessment Construction Fund

To account for special assessment revenue that is used to retire special assessment long-term bond principal, interest, and related costs for various special assessments.

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2006**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:				
Cash and Cash Equivalents	\$ 9,988,443	\$ 3,825,135	\$ 662,784	\$ 14,476,362
Cash and Cash Equivalents with Fiscal Agent	80,333	0	0	80,333
Receivables:				
Taxes	2,757,388	0	0	2,757,388
Accounts	207,387	8,753	0	216,140
Intergovernmental	5,198,078	0	0	5,198,078
Interest	615	0	0	615
Special Assessments	0	487,026	0	487,026
Loans	3,006,449	0	0	3,006,449
Inventory of Supplies, at Cost	137,786	0	0	137,786
Total Assets	\$ 21,376,479	\$ 4,320,914	\$ 662,784	\$ 26,360,177
Liabilities:				
Accounts Payable	\$ 274,646	\$ 0	\$ 4,482	\$ 279,128
Accrued Wages and Benefits Payable	446,147	0	0	446,147
Intergovernmental Payable	159,535	0	0	159,535
Retainage Payable	38,826	0	0	38,826
Interfund Loans Payable	176,777	0	169,089	345,866
Deferred Revenue	6,177,550	487,026	0	6,664,576
Compensated Absences Payable	18,060	0	0	18,060
Accrued Interest Payable	0	0	10,063	10,063
General Obligation Notes Payable	0	0	700,000	700,000
Total Liabilities	7,291,541	487,026	883,634	8,662,201
Fund Balance:				
Reserved for Encumbrances	481,197	0	42,740	523,937
Reserved for Supplies Inventory	137,786	0	0	137,786
Reserved for Debt Service	0	3,833,888	0	3,833,888
Reserved for Loans Receivable	3,006,449	0	0	3,006,449
Undesignated/Unreserved	10,459,506	0	(263,590)	10,195,916
Total Fund Balance	14,084,938	3,833,888	(220,850)	17,697,976
Total Liabilities and Fund Balance	\$ 21,376,479	\$ 4,320,914	\$ 662,784	\$ 26,360,177

LICKING COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended December 31, 2006**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Taxes	\$ 3,084,447	\$ 0	\$ 0	\$ 3,084,447
Intergovernmental Revenues	14,973,892	26,130	0	15,000,022
Charges for Services	4,433,180	222,761	0	4,655,941
Licenses and Permits	303,423	0	0	303,423
Investment Earnings	83,985	0	179	84,164
Special Assessments	59,992	59,846	0	119,838
Fines and Forfeitures	645,096	0	0	645,096
All Other Revenue	166,003	0	160	166,163
Total Revenue	23,750,018	308,737	339	24,059,094
Expenditures:				
Current:				
Public Safety	3,046,248	0	0	3,046,248
Health	374,405	0	0	374,405
Human Services	7,270,570	0	0	7,270,570
Community and Economic Development	1,308,555	0	0	1,308,555
Public Works	7,132,975	0	0	7,132,975
General Government	4,336,309	0	0	4,336,309
Capital Outlay	0	0	562,510	562,510
Debt Service:				
Principal Retirement	0	1,110,997	0	1,110,997
Interest & Fiscal Charges	0	765,470	33,232	798,702
Total Expenditures	23,469,062	1,876,467	595,742	25,941,271
Excess (Deficiency) of Revenues Over (Under) Expenditures	280,956	(1,567,730)	(595,403)	(1,882,177)
Other Financing Sources (Uses):				
General Obligation Bonds Issued	0	1,745,000	185,000	1,930,000
Transfers In	505,200	1,616,248	1,732,186	3,853,634
Transfers Out	(286,331)	(1,732,186)	0	(2,018,517)
Total Other Financing Sources (Uses)	218,869	1,629,062	1,917,186	3,765,117
Net Change in Fund Balance	499,825	61,332	1,321,783	1,882,940
Fund Balance (Deficit) at Beginning of Year	13,590,644	3,772,556	(1,542,633)	15,820,567
Decrease in Inventory Reserve	(5,531)	0	0	(5,531)
Fund Balance (Deficit) End of Year	\$ 14,084,938	\$ 3,833,888	\$ (220,850)	\$ 17,697,976

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2006**

	<u>Dog and Kennel</u>	<u>Real Estate Assessment</u>	<u>Motor Vehicle and Gasoline Tax</u>	<u>Recycle Drop-Off</u>
Assets:				
Cash and Cash Equivalents	\$ 122,609	\$ 3,222,656	\$ 871,983	\$ 57,693
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	1,015	75	24,973	977
Intergovernmental	0	0	1,859,746	0
Interest	0	0	0	0
Loans	0	0	0	0
Inventory of Supplies, at Cost	0	0	123,992	0
Total Assets	<u>\$ 123,624</u>	<u>\$ 3,222,731</u>	<u>\$ 2,880,694</u>	<u>\$ 58,670</u>
Liabilities:				
Accounts Payable	\$ 7,546	\$ 7,759	\$ 69,381	\$ 2,535
Accrued Wages and Benefits Payable	7,076	50,812	160,120	4,207
Intergovernmental Payable	2,009	13,820	41,547	1,014
Retainage Payable	0	0	0	0
Interfund Loans Payable	0	0	0	0
Deferred Revenue	0	0	1,239,831	0
Compensated Absences Payable	0	0	18,060	0
Total Liabilities	<u>16,631</u>	<u>72,391</u>	<u>1,528,939</u>	<u>7,756</u>
Fund Balance:				
Reserved for Encumbrances	8,872	155,930	140,818	3,520
Reserved for Supplies Inventory	0	0	123,992	0
Reserved for Loans Receivable	0	0	0	0
Undesignated/Unreserved	98,121	2,994,410	1,086,945	47,394
Total Fund Balance	<u>106,993</u>	<u>3,150,340</u>	<u>1,351,755</u>	<u>50,914</u>
Total Liabilities and Fund Balance	<u>\$ 123,624</u>	<u>\$ 3,222,731</u>	<u>\$ 2,880,694</u>	<u>\$ 58,670</u>

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2006**

Adult Probation	Planning	Litter Control	Child Support Enforcement	Senior Citizen Levy	Indigent Guardianship
\$ 95,820	\$ 651,770	\$ 53,569	\$ 319,905	\$ 625,744	\$ 1,589
0	38,826	0	0	0	0
0	0	0	0	2,757,388	0
0	8,667	0	36,537	0	1,640
130,247	178,186	359,370	34,007	188,000	0
0	615	0	0	0	0
0	3,006,449	0	0	0	0
0	6,891	2,761	4,142	0	0
<u>\$ 226,067</u>	<u>\$ 3,891,404</u>	<u>\$ 415,700</u>	<u>\$ 394,591</u>	<u>\$ 3,571,132</u>	<u>\$ 3,229</u>
\$ 401	\$ 40,532	\$ 2,867	\$ 5,320	\$ 0	\$ 0
11,523	44,174	6,698	39,137	0	0
3,086	3,202	1,629	56,444	0	0
0	38,826	0	0	0	0
0	0	0	105,372	0	0
64,194	21,533	35,937	27,122	2,945,388	0
0	0	0	0	0	0
<u>79,204</u>	<u>148,267</u>	<u>47,131</u>	<u>233,395</u>	<u>2,945,388</u>	<u>0</u>
2,703	42,283	1,579	30,775	0	1,585
0	6,891	2,761	4,142	0	0
0	3,006,449	0	0	0	0
<u>144,160</u>	<u>687,514</u>	<u>364,229</u>	<u>126,279</u>	<u>625,744</u>	<u>1,644</u>
<u>146,863</u>	<u>3,743,137</u>	<u>368,569</u>	<u>161,196</u>	<u>625,744</u>	<u>3,229</u>
<u>\$ 226,067</u>	<u>\$ 3,891,404</u>	<u>\$ 415,700</u>	<u>\$ 394,591</u>	<u>\$ 3,571,132</u>	<u>\$ 3,229</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2006**

	Legal Research	Computer Replacement	Certificate of Title	County Recorder Equipment
Assets:				
Cash and Cash Equivalents	\$ 73,887	\$ 57,152	\$ 461,309	\$ 228,079
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	1,388	2,486	48,745	476
Intergovernmental	0	0	0	0
Interest	0	0	0	0
Loans	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Total Assets	\$ 75,275	\$ 59,638	\$ 510,054	\$ 228,555
Liabilities:				
Accounts Payable	\$ 1,882	\$ 0	\$ 976	\$ 0
Accrued Wages and Benefits Payable	0	0	26,589	0
Intergovernmental Payable	0	0	7,134	0
Retainage Payable	0	0	0	0
Interfund Loans Payable	53,000	0	0	0
Deferred Revenue	0	0	0	0
Compensated Absences Payable	0	0	0	0
Total Liabilities	54,882	0	34,699	0
Fund Balance:				
Reserved for Encumbrances	2,270	0	5,760	1,440
Reserved for Supplies Inventory	0	0	0	0
Reserved for Loans Receivable	0	0	0	0
Undesignated/Unreserved	18,123	59,638	469,595	227,115
Total Fund Balance	20,393	59,638	475,355	228,555
Total Liabilities and Fund Balance	\$ 75,275	\$ 59,638	\$ 510,054	\$ 228,555

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2006**

Concealed Handgun Licensing	Multi-Systemic Therapy	Local Delinquency Prevention	Juvenile Indigent Alcohol Treatment	Family and Children First	Community Based Facility
\$ 22,663	\$ 111	\$ 646	\$ 4,139	\$ 518,353	\$ 230,947
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	494,972	1,725,989
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ 22,663</u>	<u>\$ 111</u>	<u>\$ 646</u>	<u>\$ 4,139</u>	<u>\$ 1,013,325</u>	<u>\$ 1,956,936</u>
\$ 0	\$ 0	\$ 842	\$ 0	\$ 3,096	\$ 11,757
0	0	0	0	0	64,212
0	0	0	0	0	20,617
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	384,776	1,275,742
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>842</u>	<u>0</u>	<u>387,872</u>	<u>1,372,328</u>
3,941	0	0	0	50,591	6,546
0	0	0	0	0	0
0	0	0	0	0	0
<u>18,722</u>	<u>111</u>	<u>(196)</u>	<u>4,139</u>	<u>574,862</u>	<u>578,062</u>
<u>22,663</u>	<u>111</u>	<u>(196)</u>	<u>4,139</u>	<u>625,453</u>	<u>584,608</u>
<u>\$ 22,663</u>	<u>\$ 111</u>	<u>\$ 646</u>	<u>\$ 4,139</u>	<u>\$ 1,013,325</u>	<u>\$ 1,956,936</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2006**

	Emergency Planning	Granville South Sanitary Sewer	Southwest Licking Watershed	Johnstown- Monroe Sewer
Assets:				
Cash and Cash Equivalents	\$ 29,312	\$ 42,155	\$ 23	\$ 60,329
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	0	0
Intergovernmental	3,444	0	0	0
Interest	0	0	0	0
Loans	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Total Assets	\$ 32,756	\$ 42,155	\$ 23	\$ 60,329
Liabilities:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
Accrued Wages and Benefits Payable	0	0	0	0
Intergovernmental Payable	0	0	0	0
Retainage Payable	0	0	0	0
Interfund Loans Payable	0	0	0	0
Deferred Revenue	0	0	0	0
Compensated Absences Payable	0	0	0	0
Total Liabilities	0	0	0	0
Fund Balance:				
Reserved for Encumbrances	241	0	0	0
Reserved for Supplies Inventory	0	0	0	0
Reserved for Loans Receivable	0	0	0	0
Undesignated/Unreserved	32,515	42,155	23	60,329
Total Fund Balance	32,756	42,155	23	60,329
Total Liabilities and Fund Balance	\$ 32,756	\$ 42,155	\$ 23	\$ 60,329

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2006**

Conduct of Business	Buildings and Flood Plain	Domestic Violence	Bicentennial Bell	Indigent Council Fees	Coroners Laboratory
\$ 3,538	\$ 16,805	\$ 22,676	\$ 0	\$ 27,716	\$ 102,162
0	0	0	0	0	0
0	0	0	0	0	0
48	0	2,140	0	0	11,640
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ 3,586</u>	<u>\$ 16,805</u>	<u>\$ 24,816</u>	<u>\$ 0</u>	<u>\$ 27,716</u>	<u>\$ 113,802</u>
\$ 0	\$ 0	\$ 22,676	\$ 0	\$ 328	\$ 2,197
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	4,405	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>22,676</u>	<u>4,405</u>	<u>328</u>	<u>2,197</u>
0	0	0	0	0	3,368
0	0	0	0	0	0
0	0	0	0	0	0
<u>3,586</u>	<u>16,805</u>	<u>2,140</u>	<u>(4,405)</u>	<u>27,388</u>	<u>108,237</u>
<u>3,586</u>	<u>16,805</u>	<u>2,140</u>	<u>(4,405)</u>	<u>27,388</u>	<u>111,605</u>
<u>\$ 3,586</u>	<u>\$ 16,805</u>	<u>\$ 24,816</u>	<u>\$ 0</u>	<u>\$ 27,716</u>	<u>\$ 113,802</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2006**

	Delinquent Tax Collection	Law Enforcement Education	Open Space and Recreation	Commissary
Assets:				
Cash and Cash Equivalents	\$ 1,125,236	\$ 77,385	\$ 145,842	\$ 0
Cash and Cash Equivalents with Fiscal Agent	0	10,049	0	31,458
Receivables:				
Taxes	0	0	0	0
Accounts	0	3,572	0	0
Intergovernmental	0	0	0	0
Interest	0	0	0	0
Loans	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Total Assets	<u>\$ 1,125,236</u>	<u>\$ 91,006</u>	<u>\$ 145,842</u>	<u>\$ 31,458</u>
Liabilities:				
Accounts Payable	\$ 2,692	\$ 31,275	\$ 0	\$ 0
Accrued Wages and Benefits Payable	10,950	0	0	0
Intergovernmental Payable	2,793	0	0	0
Retainage Payable	0	0	0	0
Interfund Loans Payable	0	0	0	0
Deferred Revenue	0	0	0	0
Compensated Absences Payable	0	0	0	0
Total Liabilities	<u>16,435</u>	<u>31,275</u>	<u>0</u>	<u>0</u>
Fund Balance:				
Reserved for Encumbrances	2,414	0	0	0
Reserved for Supplies Inventory	0	0	0	0
Reserved for Loans Receivable	0	0	0	0
Undesignated/Unreserved	1,106,387	59,731	145,842	31,458
Total Fund Balance	<u>1,108,801</u>	<u>59,731</u>	<u>145,842</u>	<u>31,458</u>
Total Liabilities and Fund Balance	<u>\$ 1,125,236</u>	<u>\$ 91,006</u>	<u>\$ 145,842</u>	<u>\$ 31,458</u>

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2006**

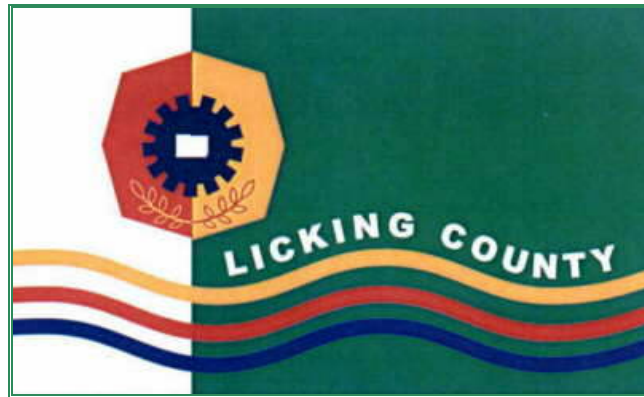
Department of Youth Services	Transit Board	Ditch Maintenance	Homeland Security Grant	Help America Vote Act	Domestic Court Special Projects
\$ 210,184	\$ 174,132	\$ 228,620	\$ 28,047	\$ 4,174	\$ 27,243
0	0	0	0	0	0
0	0	0	0	0	0
0	56,012	0	0	0	1,396
16,020	35,391	0	129,582	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ 226,204</u>	<u>\$ 265,535</u>	<u>\$ 228,620</u>	<u>\$ 157,629</u>	<u>\$ 4,174</u>	<u>\$ 28,639</u>
\$ 880	\$ 59,704	\$ 0	\$ 0	\$ 0	\$ 0
10,544	6,851	0	0	0	0
2,690	2,720	0	0	0	0
0	0	0	0	0	0
0	0	2,000	0	0	0
12,157	4,267	0	129,582	0	0
0	0	0	0	0	0
<u>26,271</u>	<u>73,542</u>	<u>2,000</u>	<u>129,582</u>	<u>0</u>	<u>0</u>
528	14,256	1,777	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>199,405</u>	<u>177,737</u>	<u>224,843</u>	<u>28,047</u>	<u>4,174</u>	<u>28,639</u>
<u>199,933</u>	<u>191,993</u>	<u>226,620</u>	<u>28,047</u>	<u>4,174</u>	<u>28,639</u>
<u>\$ 226,204</u>	<u>\$ 265,535</u>	<u>\$ 228,620</u>	<u>\$ 157,629</u>	<u>\$ 4,174</u>	<u>\$ 28,639</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2006**

	Mediation Institutional- ization	Total Nonmajor Special Revenue Funds
Assets:		
Cash and Cash Equivalents	\$ 42,240	\$ 9,988,443
Cash and Cash Equivalents with Fiscal Agent	0	80,333
Receivables:		
Taxes	0	2,757,388
Accounts	5,600	207,387
Intergovernmental	43,124	5,198,078
Interest	0	615
Loans	0	3,006,449
Inventory of Supplies, at Cost	0	137,786
Total Assets	<u>\$ 90,964</u>	<u>\$ 21,376,479</u>
Liabilities:		
Accounts Payable	\$ 0	\$ 274,646
Accrued Wages and Benefits Payable	3,254	446,147
Intergovernmental Payable	830	159,535
Retainage Payable	0	38,826
Interfund Loans Payable	12,000	176,777
Deferred Revenue	37,021	6,177,550
Compensated Absences Payable	0	18,060
Total Liabilities	<u>53,105</u>	<u>7,291,541</u>
Fund Balance:		
Reserved for Encumbrances	0	481,197
Reserved for Supplies Inventory	0	137,786
Reserved for Loans Receivable	0	3,006,449
Undesignated/Unreserved	37,859	10,459,506
Total Fund Balance	<u>37,859</u>	<u>14,084,938</u>
Total Liabilities and Fund Balance	<u>\$ 90,964</u>	<u>\$ 21,376,479</u>



LICKING COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006**

	<u>Dog and Kennel</u>	<u>Real Estate Assessment</u>	<u>Motor Vehicle and Gasoline Tax</u>	<u>Recycle Drop-Off</u>
Revenues:				
Taxes	\$ 0	\$ 0	\$ 421,210	\$ 0
Intergovernmental Revenues	0	0	6,244,582	0
Charges for Services	55,494	1,477,167	0	26,828
Licenses and Permits	250,676	0	0	0
Investment Earnings	0	0	0	0
Special Assessments	0	0	0	0
Fines and Forfeitures	18,101	0	404,257	0
All Other Revenue	6,601	2,072	104,100	0
Total Revenue	<u>330,872</u>	<u>1,479,239</u>	<u>7,174,149</u>	<u>26,828</u>
Expenditures:				
Current:				
Public Safety	0	0	0	0
Health	374,405	0	0	0
Human Services	0	0	0	0
Community and Economic Development	0	0	0	0
Public Works	0	0	6,729,121	163,628
General Government	0	1,619,330	0	0
Total Expenditures	<u>374,405</u>	<u>1,619,330</u>	<u>6,729,121</u>	<u>163,628</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(43,533)	(140,091)	445,028	(136,800)
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers Out	0	0	(204,331)	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>(204,331)</u>	<u>0</u>
Net Change in Fund Balance	(43,533)	(140,091)	240,697	(136,800)
Fund Balance (Deficit) at Beginning of Year	151,219	3,290,431	1,110,492	187,714
Increase (Decrease) in Inventory Reserve	(693)	0	566	0
Fund Balance (Deficit) End of Year	<u>\$ 106,993</u>	<u>\$ 3,150,340</u>	<u>\$ 1,351,755</u>	<u>\$ 50,914</u>

LICKING COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006**

<u>Adult Probation</u>	<u>Planning</u>	<u>Litter Control</u>	<u>Child Support Enforcement</u>	<u>Senior Citizen Levy</u>	<u>Indigent Guardianship</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,663,237	\$ 0
259,263	634,107	364,028	2,807,591	364,584	0
39,009	263,841	0	536,217	0	0
0	0	0	0	0	0
0	83,985	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	30,412
0	40,781	307	413	0	0
<u>298,272</u>	<u>1,022,714</u>	<u>364,335</u>	<u>3,344,221</u>	<u>3,027,821</u>	<u>30,412</u>
343,095	0	0	0	0	0
0	0	0	0	0	0
0	0	0	3,704,566	2,700,692	0
0	1,308,555	0	0	0	0
0	0	191,889	0	0	0
0	0	0	0	0	29,211
<u>343,095</u>	<u>1,308,555</u>	<u>191,889</u>	<u>3,704,566</u>	<u>2,700,692</u>	<u>29,211</u>
(44,823)	(285,841)	172,446	(360,345)	327,129	1,201
0	0	0	400,000	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>400,000</u>	<u>0</u>	<u>0</u>
(44,823)	(285,841)	172,446	39,655	327,129	1,201
191,686	4,023,649	202,284	126,113	298,615	2,028
0	5,329	(6,161)	(4,572)	0	0
<u>\$ 146,863</u>	<u>\$ 3,743,137</u>	<u>\$ 368,569</u>	<u>\$ 161,196</u>	<u>\$ 625,744</u>	<u>\$ 3,229</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006**

	<u>Legal Research</u>	<u>Computer Replacement</u>	<u>Certificate of Title</u>	<u>County Recorder Equipment</u>
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0	0
Charges for Services	57,101	38,147	660,459	143,638
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Special Assessments	0	0	0	0
Fines and Forfeitures	0	0	0	0
All Other Revenue	0	0	0	0
Total Revenue	<u>57,101</u>	<u>38,147</u>	<u>660,459</u>	<u>143,638</u>
Expenditures:				
Current:				
Public Safety	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Community and Economic Development	0	0	0	0
Public Works	0	0	0	0
General Government	59,213	30,089	793,196	92,468
Total Expenditures	<u>59,213</u>	<u>30,089</u>	<u>793,196</u>	<u>92,468</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,112)	8,058	(132,737)	51,170
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(2,112)	8,058	(132,737)	51,170
Fund Balance (Deficit) at Beginning of Year	22,505	51,580	608,092	177,385
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balance (Deficit) End of Year	<u>\$ 20,393</u>	<u>\$ 59,638</u>	<u>\$ 475,355</u>	<u>\$ 228,555</u>

LICKING COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006**

Concealed Handgun Licensing	Multi-Systemic Therapy	Local Delinquency Prevention	Juvenile Indigent Alcohol Treatment	Family and Children First	Community Based Facility
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	1,025,628	1,692,499
0	0	0	0	0	0
9,474	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	150	0	0
0	0	0	0	0	0
<u>9,474</u>	<u>0</u>	<u>0</u>	<u>150</u>	<u>1,025,628</u>	<u>1,692,499</u>
0	0	0	0	0	1,694,169
0	0	0	0	0	0
0	25,163	0	0	797,510	0
0	0	0	0	0	0
0	0	0	0	0	0
10,487	0	842	0	0	0
<u>10,487</u>	<u>25,163</u>	<u>842</u>	<u>0</u>	<u>797,510</u>	<u>1,694,169</u>
(1,013)	(25,163)	(842)	150	228,118	(1,670)
0	25,200	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>25,200</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(1,013)	37	(842)	150	228,118	(1,670)
23,676	74	646	3,989	397,335	586,278
0	0	0	0	0	0
<u>\$ 22,663</u>	<u>\$ 111</u>	<u>\$ (196)</u>	<u>\$ 4,139</u>	<u>\$ 625,453</u>	<u>\$ 584,608</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006**

	Emergency Planning	Granville South Sanitary Sewer	Southwest Licking Watershed	Johnstown- Monroe Sewer
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	36,876	0	0	0
Charges for Services	0	0	0	0
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Special Assessments	0	0	0	0
Fines and Forfeitures	0	0	0	0
All Other Revenue	0	0	0	0
Total Revenue	36,876	0	0	0
Expenditures:				
Current:				
Public Safety	43,104	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Community and Economic Development	0	0	0	0
Public Works	0	0	0	0
General Government	0	0	0	0
Total Expenditures	43,104	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,228)	0	0	0
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balance	(6,228)	0	0	0
Fund Balance (Deficit) at Beginning of Year	38,984	42,155	23	60,329
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balance (Deficit) End of Year	\$ 32,756	\$ 42,155	\$ 23	\$ 60,329

LICKING COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006**

Conduct of Business	Buildings and Flood Plain	Domestic Violence	Bicentennial Bell	Indigent Council Fees	Coroners Laboratory
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	400	0
0	0	0	0	0	112,092
1,060	0	42,213	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>1,060</u>	<u>0</u>	<u>42,213</u>	<u>0</u>	<u>400</u>	<u>112,092</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	42,639	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	728	45,647
<u>0</u>	<u>0</u>	<u>42,639</u>	<u>0</u>	<u>728</u>	<u>45,647</u>
1,060	0	(426)	0	(328)	66,445
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(65,000)</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(65,000)</u>
1,060	0	(426)	0	(328)	1,445
2,526	16,805	2,566	(4,405)	27,716	110,160
0	0	0	0	0	0
<u>\$ 3,586</u>	<u>\$ 16,805</u>	<u>\$ 2,140</u>	<u>\$ (4,405)</u>	<u>\$ 27,388</u>	<u>\$ 111,605</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006**

	Delinquent Tax Collection	Law Enforcement Education	Open Space and Recreation	Commissary
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	58,553	109,930	0
Charges for Services	335,369	0	0	0
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Special Assessments	0	0	0	0
Fines and Forfeitures	0	151,506	0	0
All Other Revenue	0	0	0	6,724
Total Revenue	335,369	210,059	109,930	6,724
Expenditures:				
Current:				
Public Safety	0	225,517	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Community and Economic Development	0	0	0	0
Public Works	0	0	0	0
General Government	247,401	0	0	0
Total Expenditures	247,401	225,517	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	87,968	(15,458)	109,930	6,724
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers Out	(17,000)	0	0	0
Total Other Financing Sources (Uses)	(17,000)	0	0	0
Net Change in Fund Balance	70,968	(15,458)	109,930	6,724
Fund Balance (Deficit) at Beginning of Year	1,037,833	75,189	35,912	24,734
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balance (Deficit) End of Year	\$ 1,108,801	\$ 59,731	\$ 145,842	\$ 31,458

LICKING COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006**

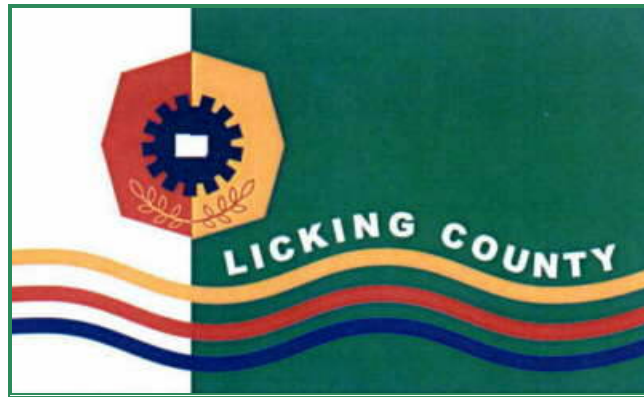
Department of Youth Services	Transit Board	Ditch Maintenance	Homeland Security Grant	Help America Vote Act	Domestic Court Special Projects
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
299,978	627,928	0	381,462	0	0
0	667,646	0	0	0	20,172
0	0	0	0	0	0
0	0	0	0	0	0
0	0	59,992	0	0	0
0	0	0	0	0	0
603	4,402	0	0	0	0
<u>300,581</u>	<u>1,299,976</u>	<u>59,992</u>	<u>381,462</u>	<u>0</u>	<u>20,172</u>
291,023	0	0	449,340	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	48,337	0	0	0
0	1,305,039	0	0	27,472	5,022
<u>291,023</u>	<u>1,305,039</u>	<u>48,337</u>	<u>449,340</u>	<u>27,472</u>	<u>5,022</u>
9,558	(5,063)	11,655	(67,878)	(27,472)	15,150
0	80,000	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>80,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
9,558	74,937	11,655	(67,878)	(27,472)	15,150
190,375	117,056	214,965	95,925	31,646	13,489
0	0	0	0	0	0
<u>\$ 199,933</u>	<u>\$ 191,993</u>	<u>\$ 226,620</u>	<u>\$ 28,047</u>	<u>\$ 4,174</u>	<u>\$ 28,639</u>

(Continued)

LICKING COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006***

	Mediation Institutional- ization	Total Nonmajor Special Revenue Funds
	<u> </u>	<u> </u>
Revenues:		
Taxes	\$ 0	\$ 3,084,447
Intergovernmental Revenues	66,483	14,973,892
Charges for Services	0	4,433,180
Licenses and Permits	0	303,423
Investment Earnings	0	83,985
Special Assessments	0	59,992
Fines and Forfeitures	40,670	645,096
All Other Revenue	0	166,003
Total Revenue	<u>107,153</u>	<u>23,750,018</u>
Expenditures:		
Current:		
Public Safety	0	3,046,248
Health	0	374,405
Human Services	0	7,270,570
Community and Economic Development	0	1,308,555
Public Works	0	7,132,975
General Government	70,164	4,336,309
Total Expenditures	<u>70,164</u>	<u>23,469,062</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	36,989	280,956
Other Financing Sources (Uses):		
Transfers In	0	505,200
Transfers Out	0	(286,331)
Total Other Financing Sources (Uses)	<u>0</u>	<u>218,869</u>
Net Change in Fund Balance	36,989	499,825
Fund Balance (Deficit) at Beginning of Year	870	13,590,644
Increase (Decrease) in Inventory Reserve	0	(5,531)
Fund Balance (Deficit) End of Year	<u>\$ 37,859</u>	<u>\$ 14,084,938</u>



LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Debt Service Funds
For the Year Ended December 31, 2006**

	General Obligation Debt	Special Assessment Debt	Total Nonmajor Debt Service Funds
Assets:			
Cash and Cash Equivalents	\$ 3,689,145	\$ 135,990	\$ 3,825,135
Receivables:			
Accounts	8,753	0	8,753
Special Assessments	0	487,026	487,026
Total Assets	<u>\$ 3,697,898</u>	<u>\$ 623,016</u>	<u>\$ 4,320,914</u>
Liabilities:			
Deferred Revenue	\$ 0	\$ 487,026	\$ 487,026
Total Liabilities	<u>0</u>	<u>487,026</u>	<u>487,026</u>
Fund Balance:			
Reserved for Debt Service	3,697,898	135,990	3,833,888
Total Fund Balance	<u>3,697,898</u>	<u>135,990</u>	<u>3,833,888</u>
Total Liabilities and Fund Balance	<u>\$ 3,697,898</u>	<u>\$ 623,016</u>	<u>\$ 4,320,914</u>

LICKING COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Debt Service Funds
For the Year Ended December 31, 2006**

	General Obligation Debt	Special Assessment Debt	Total Nonmajor Debt Service Funds
Revenues:			
Intergovernmental Revenues	\$ 26,130	\$ 0	\$ 26,130
Charges for Services	222,761	0	222,761
Special Assessments	0	59,846	59,846
Total Revenue	<u>248,891</u>	<u>59,846</u>	<u>308,737</u>
Expenditures:			
Debt Service:			
Principal Retirement	1,069,091	41,906	1,110,997
Interest & Fiscal Charges	745,879	19,591	765,470
Total Expenditures	<u>1,814,970</u>	<u>61,497</u>	<u>1,876,467</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,566,079)	(1,651)	(1,567,730)
Other Financing Sources (Uses):			
General Obligation Bonds Issued	1,745,000	0	1,745,000
Transfers In	1,616,248	0	1,616,248
Transfers Out	(1,732,186)	0	(1,732,186)
Total Other Financing Sources (Uses)	<u>1,629,062</u>	<u>0</u>	<u>1,629,062</u>
Net Change in Fund Balance	62,983	(1,651)	61,332
Fund Balance at Beginning of Year	<u>3,634,915</u>	<u>137,641</u>	<u>3,772,556</u>
Fund Balance End of Year	<u>\$ 3,697,898</u>	<u>\$ 135,990</u>	<u>\$ 3,833,888</u>

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2006**

	Permanent Improvement	Road Projects	Airport Construction	Capital Grants
Assets:				
Cash and Cash Equivalents	\$ 552,446	\$ 78,585	\$ 121	\$ 7,072
Total Assets	<u>\$ 552,446</u>	<u>\$ 78,585</u>	<u>\$ 121</u>	<u>\$ 7,072</u>
Liabilities:				
Accounts Payable	\$ 4,482	\$ 0	\$ 0	\$ 0
Interfund Loans Payable	169,089	0	0	0
Accrued Interest Payable	10,063	0	0	0
General Obligation Notes Payable	700,000	0	0	0
Total Liabilities	<u>883,634</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance:				
Reserved for Encumbrances	42,740	0	0	0
Undesignated/Unreserved	(373,928)	78,585	121	7,072
Total Fund Balance	<u>(331,188)</u>	<u>78,585</u>	<u>121</u>	<u>7,072</u>
Total Liabilities and Fund Balance	<u>\$ 552,446</u>	<u>\$ 78,585</u>	<u>\$ 121</u>	<u>\$ 7,072</u>

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2006**

<u>Computer Acquisition</u>	<u>Special Assessment Construction</u>	<u>Total Nonmajor Capital Projects Funds</u>
\$ 13,575	\$ 10,985	\$ 662,784
<u>\$ 13,575</u>	<u>\$ 10,985</u>	<u>\$ 662,784</u>
\$ 0	\$ 0	\$ 4,482
0	0	169,089
0	0	10,063
0	0	700,000
<u>0</u>	<u>0</u>	<u>883,634</u>
0	0	42,740
13,575	10,985	(263,590)
<u>13,575</u>	<u>10,985</u>	<u>(220,850)</u>
<u>\$ 13,575</u>	<u>\$ 10,985</u>	<u>\$ 662,784</u>

LICKING COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2006**

	Permanent Improvement	Road Projects	Airport Construction	Capital Grants
Revenues:				
Investment Earnings	\$ 179	\$ 0	\$ 0	\$ 0
All Other Revenue	0	160	0	0
Total Revenue	<u>179</u>	<u>160</u>	<u>0</u>	<u>0</u>
Expenditures:				
Capital Outlay	560,530	0	0	411
Debt Service:				
Interest & Fiscal Charges	32,801	431	0	0
Total Expenditures	<u>593,331</u>	<u>431</u>	<u>0</u>	<u>411</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(593,152)	(271)	0	(411)
Other Financing Sources (Uses):				
General Obligation Bonds Issued	185,000	0	0	0
Transfers In	1,546,480	185,706	0	0
Total Other Financing Sources (Uses)	<u>1,731,480</u>	<u>185,706</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	1,138,328	185,435	0	(411)
Fund Balance (Deficit) at Beginning of Year	<u>(1,469,516)</u>	<u>(106,850)</u>	<u>121</u>	<u>7,483</u>
Fund Balance (Deficit) End of Year	<u>\$ (331,188)</u>	<u>\$ 78,585</u>	<u>\$ 121</u>	<u>\$ 7,072</u>

LICKING COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2006**

<u>Bike Path</u>	<u>Computer Acquisition</u>	<u>Special Assessment Construction</u>	<u>Total Nonmajor Capital Project Funds</u>
\$ 0	\$ 0	\$ 0	\$ 179
0	0	0	160
<u>0</u>	<u>0</u>	<u>0</u>	<u>339</u>
1,569	0	0	562,510
0	0	0	33,232
<u>1,569</u>	<u>0</u>	<u>0</u>	<u>595,742</u>
(1,569)	0	0	(595,403)
0	0	0	185,000
<u>0</u>	<u>0</u>	<u>0</u>	<u>1,732,186</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>1,917,186</u>
(1,569)	0	0	1,321,783
<u>1,569</u>	<u>13,575</u>	<u>10,985</u>	<u>(1,542,633)</u>
<u>\$ 0</u>	<u>\$ 13,575</u>	<u>\$ 10,985</u>	<u>\$ (220,850)</u>

LICKING COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2006**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:				
Taxes	\$ 29,486,034	\$ 29,078,104	\$ 29,712,420	\$ 634,316
Intergovernmental Revenues	4,872,607	4,805,196	4,836,690	31,494
Charges for Services	4,886,985	4,819,375	4,462,157	(357,218)
Licenses and Permits	10,647	10,500	10,663	163
Investment Earnings	1,931,725	1,905,000	3,335,178	1,430,178
Fines and Forfeitures	273,078	269,300	194,437	(74,863)
All Other Revenues	<u>1,358,874</u>	<u>1,340,075</u>	<u>1,635,066</u>	<u>294,991</u>
Total Revenues	<u>42,819,950</u>	<u>42,227,550</u>	<u>44,186,611</u>	<u>1,959,061</u>
Expenditures:				
Public Safety:				
Coroner:				
Personal Services	319,973	328,292	321,876	6,416
Contractual Services	190,650	195,607	143,920	51,687
Other Expenditures	<u>1,949</u>	<u>2,000</u>	<u>1,959</u>	<u>41</u>
Total Coroner	<u>512,572</u>	<u>525,899</u>	<u>467,755</u>	<u>58,144</u>
Adult Probation:				
Personal Services	496,768	509,684	490,394	19,290
Materials and Supplies	2,953	3,030	3,015	15
Contractual Services	3,777	3,875	3,844	31
Other Expenditures	<u>2,437</u>	<u>2,500</u>	<u>2,499</u>	<u>1</u>
Total Adult Probation	<u>505,935</u>	<u>519,089</u>	<u>499,752</u>	<u>19,337</u>
Sheriff:				
Personal Services	12,268,995	12,587,987	12,388,263	199,724
Materials and Supplies	1,007,355	1,033,546	1,004,804	28,742
Contractual Services	1,500,726	1,539,745	1,472,431	67,314
Other Expenditures	28,501	29,242	24,224	5,018
Capital Outlay	<u>537,944</u>	<u>551,930</u>	<u>535,956</u>	<u>15,974</u>
Total Sheriff	<u>15,343,521</u>	<u>15,742,450</u>	<u>15,425,678</u>	<u>316,772</u>

(Continued)

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2006**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Emergency Management:				
Personal Services	159,808	163,963	159,192	4,771
Materials and Supplies	3,224	3,308	3,171	137
Contractual Services	8,345	8,562	7,770	792
Other Expenditures	2,746	2,817	1,831	986
Capital Outlay	7,944	8,151	8,072	79
Total Emergency Management	<u>182,067</u>	<u>186,801</u>	<u>180,036</u>	<u>6,765</u>
911 Emergency Center:				
Personal Services	1,099,401	1,127,985	1,025,849	102,136
Materials and Supplies	3,904	4,005	2,086	1,919
Contractual Services	85,052	87,263	59,796	27,467
Other Expenditures	780	800	67	733
Capital Outlay	81,100	83,210	80,489	2,721
Total 911 Emergency Center	<u>1,270,237</u>	<u>1,303,263</u>	<u>1,168,287</u>	<u>134,976</u>
Total Public Safety	<u>17,814,332</u>	<u>18,277,502</u>	<u>17,741,508</u>	<u>535,994</u>
Health:				
Humane Officer:				
Personal Services	86,924	89,184	85,997	3,187
Other Expenditures	1,071	1,099	887	212
Total Humane Officer	<u>87,995</u>	<u>90,283</u>	<u>86,884</u>	<u>3,399</u>
Registration of Vital Statistics:				
Other Expenditures	2,924	3,000	2,125	875
Total Registration of Vital Statistics	<u>2,924</u>	<u>3,000</u>	<u>2,125</u>	<u>875</u>
Health and Welfare:				
Contractual Services	172,563	177,050	162,479	14,571
Total Health and Welfare	<u>172,563</u>	<u>177,050</u>	<u>162,479</u>	<u>14,571</u>
Total Health	<u>263,482</u>	<u>270,333</u>	<u>251,488</u>	<u>18,845</u>

(Continued)

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2006**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Human Services:				
Veterans' Services Commission:				
Personal Services	220,359	226,088	219,393	6,695
Materials and Supplies	12,544	12,870	8,271	4,599
Contractual Services	476,516	488,905	405,215	83,690
Other Expenditures	76,415	78,402	48,175	30,227
Capital Outlay	10,721	11,000	11,000	0
Total Veterans' Services Commission	<u>796,555</u>	<u>817,265</u>	<u>692,054</u>	<u>125,211</u>
Child Welfare Board:				
Other Expenditures	3,601	3,695	694	3,001
Total Child Welfare Board	<u>3,601</u>	<u>3,695</u>	<u>694</u>	<u>3,001</u>
Indigent Fees:				
Contractual Services	1,047,481	1,074,715	851,217	223,498
Total Indigent Fees	<u>1,047,481</u>	<u>1,074,715</u>	<u>851,217</u>	<u>223,498</u>
Total Human Services	<u>1,847,637</u>	<u>1,895,675</u>	<u>1,543,965</u>	<u>351,710</u>
Community and Economic Development:				
Agriculture:				
Other Expenditures	582,421	597,564	595,807	1,757
Total Agriculture	<u>582,421</u>	<u>597,564</u>	<u>595,807</u>	<u>1,757</u>
Historical Society:				
Other Expenditures	1,657	1,700	0	1,700
Total Historical Society	<u>1,657</u>	<u>1,700</u>	<u>0</u>	<u>1,700</u>
Total Community and Economic Development	<u>584,078</u>	<u>599,264</u>	<u>595,807</u>	<u>3,457</u>
Public Works:				
Sanitation and Drainage:				
Personal Services	71,770	73,636	73,013	623
Total Sanitation and Drainage	<u>71,770</u>	<u>73,636</u>	<u>73,013</u>	<u>623</u>
Total Public Works	<u>71,770</u>	<u>73,636</u>	<u>73,013</u>	<u>623</u>

(Continued)

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2006***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
General Government:				
Commissioners:				
Personal Services	466,753	478,889	473,627	5,262
Materials and Supplies	1,949	2,000	0	2,000
Contractual Services	11,248	11,540	5,902	5,638
Other Expenditures	<u>10,722</u>	<u>11,000</u>	<u>8,473</u>	<u>2,527</u>
Total Commissioners	490,672	503,429	488,002	15,427
Auditor:				
Personal Services	705,432	723,773	703,660	20,113
Materials and Supplies	19,011	19,505	17,639	1,866
Contractual Services	13,290	13,636	18,061	(4,425)
Other Expenditures	<u>10,948</u>	<u>11,233</u>	<u>10,767</u>	<u>466</u>
Total Auditor	748,681	768,147	750,127	18,020
Treasurer:				
Personal Services	496,407	509,313	505,839	3,474
Materials and Supplies	26,576	27,267	17,862	9,405
Contractual Services	128,100	131,431	127,991	3,440
Other Expenditures	<u>27,932</u>	<u>28,658</u>	<u>26,615</u>	<u>2,043</u>
Total Treasurer	679,015	696,669	678,307	18,362
Prosecutor:				
Personal Services	1,734,879	1,779,986	1,744,486	35,500
Materials and Supplies	8,486	8,707	8,653	54
Contractual Services	74,617	76,557	75,035	1,522
Other Expenditures	<u>33,252</u>	<u>34,116</u>	<u>31,287</u>	<u>2,829</u>
Total Prosecutor	1,851,234	1,899,366	1,859,461	39,905
Budget Commission:				
Other Expenditures	<u>975</u>	<u>1,000</u>	<u>0</u>	<u>1,000</u>
Total Budget Commission	975	1,000	0	1,000

(Continued)

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2006***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
County Planning Commission:				
Personal Services	528,513	542,254	500,393	41,861
Materials and Supplies	7,856	8,060	6,458	1,602
Contractual Services	64,453	66,129	47,319	18,810
Other Expenditures	15,778	16,188	9,718	6,470
Total County Planning Commission	616,600	632,631	563,888	68,743
Board of Elections:				
Personal Services	468,573	480,756	419,423	61,333
Materials and Supplies	121,832	125,000	116,479	8,521
Contractual Services	259,682	266,434	221,987	44,447
Other Expenditures	1,463	1,500	1,355	145
Total Board of Elections	851,550	873,690	759,244	114,446
County Recorder:				
Personal Services	507,924	521,130	505,122	16,008
Materials and Supplies	6,684	6,858	4,015	2,843
Contractual Services	13,904	14,266	7,282	6,984
Other Expenditures	2,437	2,500	2,278	222
Total County Recorder	530,949	544,754	518,697	26,057
Bureau of Inspection:				
Contractual Services	111,793	114,700	91,392	23,308
Total Bureau of Inspection	111,793	114,700	91,392	23,308
Maintenance and Operations:				
Personal Services	606,938	622,718	491,177	131,541
Materials and Supplies	583,604	598,778	552,978	45,800
Contractual Services	1,535,372	1,575,291	1,470,411	104,880
Other Expenditures	29,894	30,671	25,987	4,684
Capital Outlay	53,606	55,000	52,368	2,632
Total Maintenance and Operations	2,809,414	2,882,458	2,592,921	289,537

(Continued)

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2006***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Information Systems Management:				
Personal Services	608,019	623,827	621,118	2,709
Materials and Supplies	24,523	25,161	22,089	3,072
Contractual Services	146,319	150,123	142,565	7,558
Other Expenditures	487	500	50	450
Capital Outlay	283,485	290,855	289,798	1,057
Total Information Systems Management	<u>1,062,833</u>	<u>1,090,466</u>	<u>1,075,620</u>	<u>14,846</u>
Clerk of Courts:				
Personal Services	697,376	715,508	676,819	38,689
Materials and Supplies	31,898	32,727	30,404	2,323
Contractual Services	1,462	1,500	432	1,068
Other Expenditures	487	500	105	395
Total Clerk of Courts	<u>731,223</u>	<u>750,235</u>	<u>707,760</u>	<u>42,475</u>
Common Pleas Court:				
Personal Services	709,264	727,705	694,480	33,225
Materials and Supplies	9,887	10,144	9,038	1,106
Contractual Services	116,703	119,737	112,283	7,454
Other Expenditures	18,921	19,413	17,860	1,553
Total Common Pleas Court	<u>854,775</u>	<u>876,999</u>	<u>833,661</u>	<u>43,338</u>
Court of Appeals:				
Other Expenditures	29,240	30,000	17,084	12,916
Total Court of Appeals	<u>29,240</u>	<u>30,000</u>	<u>17,084</u>	<u>12,916</u>
Municipal Court:				
Personal Services	170,636	175,073	170,134	4,939
Contractual Services	90,234	92,580	75,023	17,557
Total Municipal Court	<u>260,870</u>	<u>267,653</u>	<u>245,157</u>	<u>22,496</u>

(Continued)

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2006***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Juvenile Court:				
Personal Services	1,926,014	1,976,090	1,886,942	89,148
Materials and Supplies	14,096	14,462	12,350	2,112
Contractual Services	1,248,570	1,281,033	1,216,720	64,313
Other Expenditures	<u>19,196</u>	<u>19,695</u>	<u>16,770</u>	<u>2,925</u>
Total Juvenile Court	3,207,876	3,291,280	3,132,782	158,498
Probate Court:				
Personal Services	303,306	311,192	302,480	8,712
Materials and Supplies	6,341	6,506	5,983	523
Contractual Services	15,081	15,473	12,985	2,488
Other Expenditures	<u>15,628</u>	<u>16,034</u>	<u>10,577</u>	<u>5,457</u>
Total Probate Court	340,356	349,205	332,025	17,180
Domestic Court:				
Personal Services	1,110,413	1,139,284	1,099,005	40,279
Materials and Supplies	9,323	9,565	7,698	1,867
Contractual Services	35,414	36,335	20,775	15,560
Other Expenditures	<u>24,986</u>	<u>25,635</u>	<u>23,267</u>	<u>2,368</u>
Total Domestic Court	1,180,136	1,210,819	1,150,745	60,074
Human Resources:				
Personal Services	207,030	212,413	207,850	4,563
Materials and Supplies	994	1,020	612	408
Contractual Services	26,188	26,869	14,291	12,578
Other Expenditures	<u>3,988</u>	<u>4,091</u>	<u>2,363</u>	<u>1,728</u>
Total Human Resources	238,200	244,393	225,116	19,277

(Continued)

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2006**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Insurance/Pension/Taxes:				
Personal Services	334,308	343,000	331,929	11,071
Contractual Services	470,863	483,105	424,200	58,905
Total Insurance/Pension/Taxes	<u>805,171</u>	<u>826,105</u>	<u>756,129</u>	<u>69,976</u>
General Administration:				
Contractual Services	1,949	2,000	2,000	0
Other Expenditures	217,096	222,742	147,827	74,915
Total General Administration	<u>219,045</u>	<u>224,742</u>	<u>149,827</u>	<u>74,915</u>
Total General Government	<u>17,620,608</u>	<u>18,078,741</u>	<u>16,927,945</u>	<u>1,150,796</u>
Capital Outlay	<u>1,416,180</u>	<u>1,453,000</u>	<u>220,847</u>	<u>1,232,153</u>
Intergovernmental	<u>496,238</u>	<u>509,140</u>	<u>509,140</u>	<u>0</u>
Total Expenditures	<u>40,114,325</u>	<u>41,157,291</u>	<u>37,863,713</u>	<u>3,293,578</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,705,625	1,070,259	6,322,898	5,252,639
Other Financing Sources (Uses):				
Sale of Capital Assets	25,000	25,000	29,731	4,731
Transfers In	740,000	740,000	290,961	(449,039)
Transfers Out	(3,363,813)	(3,363,813)	(3,099,461)	264,352
Advances In	50,000	50,000	131,595	81,595
Advances Out	(200,000)	(200,000)	(127,000)	73,000
Total Other Financing Sources (Uses)	<u>(2,748,813)</u>	<u>(2,748,813)</u>	<u>(2,774,174)</u>	<u>(25,361)</u>
Net Changes in Fund Balance	(43,188)	(1,678,554)	3,548,724	5,227,278
Fund Balance at Beginning of Year	4,963,406	4,963,406	4,963,406	0
Prior Year Encumbrances	916,797	916,797	916,797	0
Fund Balance at End of Year	<u>\$ 5,837,015</u>	<u>\$ 4,201,649</u>	<u>\$ 9,428,927</u>	<u>\$ 5,227,278</u>

LICKING COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – Special Revenue Fund
For the Year Ended December 31, 2006**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive Negative (Negative)
Revenues:				
Intergovernmental Revenues	\$ 15,985,592	\$ 15,919,809	\$ 15,078,878	\$ (840,931)
All Other Revenues	551,771	549,500	217,930	(331,570)
Total Revenues	<u>16,537,363</u>	<u>16,469,309</u>	<u>15,296,808</u>	<u>(1,172,501)</u>
Expenditures:				
Human Services:				
Personal Services	8,354,189	8,714,461	8,532,673	181,788
Materials and Supplies	116,815	121,853	100,285	21,568
Contractual Services	6,062,252	6,323,685	6,165,370	158,315
Other Expenditures	3,151,363	3,287,265	3,216,266	70,999
Capital Outlay	175,253	182,810	160,832	21,978
Total Expenditures	<u>17,859,872</u>	<u>18,630,074</u>	<u>18,175,426</u>	<u>454,648</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,322,509)	(2,160,765)	(2,878,618)	(717,853)
Other Financing Sources (Uses):				
Transfers In	1,102,434	1,102,434	2,935,562	1,833,128
Transfers Out	(500,000)	(500,000)	(500,000)	0
Total Other Financing Sources (Uses)	<u>602,434</u>	<u>602,434</u>	<u>2,435,562</u>	<u>1,833,128</u>
Net Change in Fund Balance	(720,075)	(1,558,331)	(443,056)	1,115,275
Fund Balance at Beginning of Year	1,256,097	1,256,097	1,256,097	0
Prior Year Encumbrances	350,042	350,042	350,042	0
Fund Balance at End of Year	<u>\$ 886,064</u>	<u>\$ 47,808</u>	<u>\$ 1,163,083</u>	<u>\$ 1,115,275</u>

LICKING COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – Special Revenue Fund
For the Year Ended December 31, 2006**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
COMMUNITY MRDD FUND				
Revenues:				
Taxes	\$ 5,491,200	\$ 5,491,200	\$ 5,665,116	\$ 173,916
Intergovernmental Revenues	3,308,342	3,308,342	3,030,041	(278,301)
Charges for Services	457,200	457,200	413,719	(43,481)
All Other Revenues	325,000	325,000	725,275	400,275
Total Revenues	<u>9,581,742</u>	<u>9,581,742</u>	<u>9,834,151</u>	<u>252,409</u>
Expenditures:				
Human Services:				
Personal Services	8,025,164	8,003,158	7,578,813	424,345
Materials and Supplies	363,709	362,712	311,028	51,684
Contractual Services	1,818,671	1,813,684	1,684,326	129,358
Other Expenditures	565,511	563,960	549,656	14,304
Capital Outlay	167,150	166,691	142,847	23,844
Total Expenditures	<u>10,940,205</u>	<u>10,910,205</u>	<u>10,266,670</u>	<u>643,535</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,358,463)	(1,328,463)	(432,519)	895,944
Other Financing Sources (Uses):				
Transfers Out	<u>(30,000)</u>	<u>(30,000)</u>	<u>0</u>	<u>30,000</u>
Total Other Financing Sources (Uses)	<u>(30,000)</u>	<u>(30,000)</u>	<u>0</u>	<u>30,000</u>
Net Change in Fund Balance	(1,388,463)	(1,358,463)	(432,519)	925,944
Fund Balance at Beginning of Year	5,468,012	5,468,012	5,468,012	0
Prior Year Encumbrances	<u>303,734</u>	<u>303,734</u>	<u>303,734</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 4,383,283</u>	<u>\$ 4,413,283</u>	<u>\$ 5,339,227</u>	<u>\$ 925,944</u>

LICKING COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – Special Revenue Fund
For the Year Ended December 31, 2006**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
CHILDREN'S SERVICES FUND				
Revenues:				
Taxes	\$ 2,927,519	\$ 2,948,000	\$ 2,959,160	\$ 11,160
Intergovernmental Revenues	3,564,788	3,589,728	4,002,816	413,088
Charges for Services	74,678	75,200	13,863	(61,337)
All Other Revenues	255,015	256,800	254,495	(2,305)
Total Revenues	<u>6,822,000</u>	<u>6,869,728</u>	<u>7,230,334</u>	<u>360,606</u>
Expenditures:				
Human Services:				
Materials and Supplies	1,000	1,000	0	1,000
Contractual Services	5,629,357	5,629,357	5,203,889	425,468
Other Expenditures	326,118	326,118	312,225	13,893
Total Expenditures	<u>5,956,475</u>	<u>5,956,475</u>	<u>5,516,114</u>	<u>440,361</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	865,525	913,253	1,714,220	800,967
Other Financing Sources (Uses):				
Transfers In	3,900,000	3,900,000	3,361,860	(538,140)
Transfers Out	(5,005,000)	(5,005,000)	(4,728,949)	276,051
Total Other Financing Sources (Uses)	<u>(1,105,000)</u>	<u>(1,105,000)</u>	<u>(1,367,089)</u>	<u>(262,089)</u>
Net Change in Fund Balance	(239,475)	(191,747)	347,131	538,878
Fund Balance at Beginning of Year	1,706,466	1,706,466	1,706,466	0
Prior Year Encumbrances	113,425	113,425	113,425	0
Fund Balance at End of Year	<u>\$ 1,580,416</u>	<u>\$ 1,628,144</u>	<u>\$ 2,167,022</u>	<u>\$ 538,878</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 26,435	\$ 39,021	\$ 12,586
Licenses and Permits	220,000	253,488	33,488
Fines and Forfeitures	27,000	33,664	6,664
All Other Revenues	3,200	6,596	3,396
Total Revenues	<u>276,635</u>	<u>332,769</u>	<u>56,134</u>
Expenditures:			
Health:			
Personal Services	214,073	195,525	18,548
Materials and Supplies	32,294	29,958	2,336
Contractual Services	95,662	89,155	6,507
Other Expenditures	11,463	9,254	2,209
Capital Outlay	<u>67,243</u>	<u>67,035</u>	<u>208</u>
Total Expenditures	<u>420,735</u>	<u>390,927</u>	<u>29,808</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(144,100)	(58,158)	85,942
Fund Balance at Beginning of Year	150,017	150,017	0
Prior Year Encumbrances	<u>14,383</u>	<u>14,383</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 20,300</u>	<u>\$ 106,242</u>	<u>\$ 85,942</u>

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 1,433,200	\$ 1,477,117	\$ 43,917
All Other Revenues	11,000	2,072	(8,928)
Total Revenues	<u>1,444,200</u>	<u>1,479,189</u>	<u>34,989</u>
Expenditures:			
General Government:			
Personal Services	1,146,561	1,105,255	41,306
Materials and Supplies	25,210	15,019	10,191
Contractual Services	662,991	656,114	6,877
Other Expenditures	37,751	22,345	15,406
Capital Outlay	13,072	8,807	4,265
Total Expenditures	<u>1,885,585</u>	<u>1,807,540</u>	<u>78,045</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(441,385)	(328,351)	113,034
Fund Balance at Beginning of Year	3,136,340	3,136,340	0
Prior Year Encumbrances	254,024	254,024	0
Fund Balance at End of Year	<u>\$ 2,948,979</u>	<u>\$ 3,062,013</u>	<u>\$ 113,034</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
MOTOR VEHICLE AND GASOLINE TAX FUND			
Revenues:			
Taxes	\$ 420,000	\$ 421,354	\$ 1,354
Intergovernmental Revenues	6,070,000	6,248,043	178,043
Fines and Forfeitures	400,000	399,192	(808)
All Other Revenues	136,733	104,357	(32,376)
Total Revenues	<u>7,026,733</u>	<u>7,172,946</u>	<u>146,213</u>
Expenditures:			
Public Works:			
Personal Services	3,919,152	3,760,098	159,054
Materials and Supplies	1,577,257	1,345,756	231,501
Contractual Services	1,615,551	1,524,973	90,578
Other Expenditures	7,750	4,815	2,935
Capital Outlay	341,995	307,826	34,169
Total Expenditures	<u>7,461,705</u>	<u>6,943,468</u>	<u>518,237</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(434,972)	229,478	664,450
Other Financing Sources (Uses):			
Transfers Out	<u>(204,331)</u>	<u>(204,331)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(204,331)</u>	<u>(204,331)</u>	<u>0</u>
Net Change in Fund Balance	(639,303)	25,147	664,450
Fund Balance at Beginning of Year	413,521	413,521	0
Prior Year Encumbrances	225,782	225,782	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 664,450</u>	<u>\$ 664,450</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 135,180	\$ 156,323	\$ 21,143
Charges for Services	22,006	26,323	4,317
Total Revenues	<u>157,186</u>	<u>182,646</u>	<u>25,460</u>
Expenditures:			
Public Works:			
Personal Services	96,365	86,845	9,520
Materials and Supplies	48,415	41,584	6,831
Contractual Services	23,409	22,331	1,078
Capital Outlay	27,000	26,720	280
Total Expenditures	<u>195,189</u>	<u>177,480</u>	<u>17,709</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(38,003)	5,166	43,169
Fund Balance at Beginning of Year	34,165	34,165	0
Prior Year Encumbrances	<u>12,307</u>	<u>12,307</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 8,469</u>	<u>\$ 51,638</u>	<u>\$ 43,169</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006**

	ADULT PROBATION FUND		Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	
Revenues:			
Intergovernmental Revenues	\$ 256,775	\$ 257,515	\$ 740
Charges for Services	43,900	41,102	(2,798)
Total Revenues	<u>300,675</u>	<u>298,617</u>	<u>(2,058)</u>
Expenditures:			
Public Safety:			
Personal Services	260,361	258,434	1,927
Materials and Supplies	7,288	5,523	1,765
Contractual Services	64,630	54,644	9,986
Capital Outlay	39,032	25,791	13,241
Total Expenditures	<u>371,311</u>	<u>344,392</u>	<u>26,919</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(70,636)	(45,775)	24,861
Fund Balance at Beginning of Year	126,578	126,578	0
Prior Year Encumbrances	11,912	11,912	0
Fund Balance at End of Year	<u>\$ 67,854</u>	<u>\$ 92,715</u>	<u>\$ 24,861</u>

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006***

	PLANNING FUND		Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	
Revenues:			
Intergovernmental Revenues	\$ 1,009,770	\$ 920,747	\$ (89,023)
Charges for Services	197,000	255,174	58,174
Investment Earnings	20,900	84,231	63,331
All Other Revenues	46,000	40,781	(5,219)
Total Revenues	<u>1,273,670</u>	<u>1,300,933</u>	<u>27,263</u>
Expenditures:			
Community and Economic Development:			
Personal Services	278,462	277,090	1,372
Materials and Supplies	1,500	858	642
Contractual Services	1,676,198	1,395,950	280,248
Other Expenditures	18,288	17,190	1,098
Capital Outlay	2,000	0	2,000
Total Expenditures	<u>1,976,448</u>	<u>1,691,088</u>	<u>285,360</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(702,778)	(390,155)	312,623
Fund Balance at Beginning of Year	726,224	726,224	0
Prior Year Encumbrances	232,886	232,886	0
Fund Balance at End of Year	<u>\$ 256,332</u>	<u>\$ 568,955</u>	<u>\$ 312,623</u>

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006***

	LITTER CONTROL FUND		Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	
Revenues:			
Intergovernmental Revenues	\$ 162,200	\$ 179,513	\$ 17,313
All Other Revenues	0	307	307
Total Revenues	<u>162,200</u>	<u>179,820</u>	<u>17,620</u>
Expenditures:			
Public Works:			
Personal Services	138,954	138,031	923
Materials and Supplies	9,899	6,462	3,437
Contractual Services	45,527	42,049	3,478
Other Expenditures	9,834	8,869	965
Capital Outlay	4,300	4,186	114
Total Expenditures	<u>208,514</u>	<u>199,597</u>	<u>8,917</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(46,314)	(19,777)	26,537
Fund Balance at Beginning of Year	59,730	59,730	0
Prior Year Encumbrances	9,554	9,554	0
Fund Balance at End of Year	<u>\$ 22,970</u>	<u>\$ 49,507</u>	<u>\$ 26,537</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 3,964,200	\$ 2,858,227	\$ (1,105,973)
Charges for Services	460,000	500,093	40,093
Total Revenues	<u>4,424,200</u>	<u>3,358,320</u>	<u>(1,065,880)</u>
Expenditures:			
Human Services:			
Personal Services	3,373,055	3,101,463	271,592
Materials and Supplies	69,791	64,928	4,863
Contractual Services	988,548	541,373	447,175
Other Expenditures	24,461	16,684	7,777
Capital Outlay	45,708	34,680	11,028
Total Expenditures	<u>4,501,563</u>	<u>3,759,128</u>	<u>742,435</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(77,363)	(400,808)	(323,445)
Other Financing Sources (Uses):			
Transfers In	<u>0</u>	<u>400,000</u>	<u>400,000</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>400,000</u>	<u>400,000</u>
Fund Balance at Beginning of Year	138,124	138,124	0
Prior Year Encumbrances	<u>128,558</u>	<u>128,558</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 189,319</u>	<u>\$ 265,874</u>	<u>\$ 76,555</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 2,578,400	\$ 2,663,237	\$ 84,837
Intergovernmental Revenues	351,600	364,584	12,984
Total Revenues	<u>2,930,000</u>	<u>3,027,821</u>	<u>97,821</u>
Expenditures:			
Human Services:			
Contractual Services	2,692,693	2,692,692	1
Capital Outlay	8,000	8,000	0
Total Expenditures	<u>2,700,693</u>	<u>2,700,692</u>	<u>1</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	229,307	327,129	97,822
Fund Balance at Beginning of Year	298,615	298,615	0
Fund Balance at End of Year	<u>\$ 527,922</u>	<u>\$ 625,744</u>	<u>\$ 97,822</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 29,100	\$ 28,772	\$ (328)
Total Revenues	<u>29,100</u>	<u>28,772</u>	<u>(328)</u>
Expenditures:			
General Government:			
Other Expenditures	<u>31,128</u>	<u>30,796</u>	<u>332</u>
Total Expenditures	<u>31,128</u>	<u>30,796</u>	<u>332</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,028)	(2,024)	4
Fund Balance at Beginning of Year	1,110	1,110	0
Prior Year Encumbrances	<u>918</u>	<u>918</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 4</u>	<u>\$ 4</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 55,700	\$ 60,271	\$ 4,571
Total Revenues	<u>55,700</u>	<u>60,271</u>	<u>4,571</u>
Expenditures:			
General Government:			
Contractual Services	<u>90,728</u>	<u>63,310</u>	<u>27,418</u>
Total Expenditures	<u>90,728</u>	<u>63,310</u>	<u>27,418</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(35,028)	(3,039)	31,989
Other Financing Sources (Uses):			
Advances Out	<u>(21,200)</u>	<u>0</u>	<u>21,200</u>
Total Other Financing Sources (Uses)	<u>(21,200)</u>	<u>0</u>	<u>21,200</u>
Net Change in Fund Balance	(56,228)	(3,039)	53,189
Fund Balance at Beginning of Year	70,887	70,887	0
Prior Year Encumbrances	<u>1,887</u>	<u>1,887</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 16,546</u>	<u>\$ 69,735</u>	<u>\$ 53,189</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 38,800	\$ 38,439	\$ (361)
Total Revenues	<u>38,800</u>	<u>38,439</u>	<u>(361)</u>
Expenditures:			
General Government:			
Contractual Services	<u>82,585</u>	<u>30,089</u>	<u>52,496</u>
Total Expenditures	<u>82,585</u>	<u>30,089</u>	<u>52,496</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(43,785)	8,350	52,135
Fund Balance at Beginning of Year	40,916	40,916	0
Prior Year Encumbrances	<u>7,886</u>	<u>7,886</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 5,017</u>	<u>\$ 57,152</u>	<u>\$ 52,135</u>

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006***

CERTIFICATE OF TITLE FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 675,000	\$ 657,111	\$ (17,889)
Total Revenues	<u>675,000</u>	<u>657,111</u>	<u>(17,889)</u>
Expenditures:			
General Government:			
Personal Services	803,907	732,692	71,215
Materials and Supplies	14,236	12,091	2,145
Contractual Services	40,650	39,499	1,151
Other Expenditures	11,500	7,164	4,336
Capital Outlay	14,350	11,770	2,580
Total Expenditures	<u>884,643</u>	<u>803,216</u>	<u>81,427</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(209,643)	(146,105)	63,538
Fund Balance at Beginning of Year	599,418	599,418	0
Prior Year Encumbrances	<u>2,236</u>	<u>2,236</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 392,011</u>	<u>\$ 455,549</u>	<u>\$ 63,538</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 158,000	\$ 143,762	\$ (14,238)
Total Revenues	<u>158,000</u>	<u>143,762</u>	<u>(14,238)</u>
Expenditures:			
General Government:			
Contractual Services	<u>250,000</u>	<u>93,908</u>	<u>156,092</u>
Total Expenditures	<u>250,000</u>	<u>93,908</u>	<u>156,092</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(92,000)	49,854	141,854
Fund Balance at Beginning of Year	<u>176,785</u>	<u>176,785</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 84,785</u>	<u>\$ 226,639</u>	<u>\$ 141,854</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Licenses and Permits	\$ 3,000	\$ 9,474	\$ 6,474
Total Revenues	<u>3,000</u>	<u>9,474</u>	<u>6,474</u>
Expenditures:			
Human Services:			
Contractual Services	<u>26,069</u>	<u>15,270</u>	<u>10,799</u>
Total Expenditures	<u>26,069</u>	<u>15,270</u>	<u>10,799</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(23,069)	(5,796)	17,273
Fund Balance at Beginning of Year	<u>23,676</u>	<u>23,676</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 607</u>	<u>\$ 17,880</u>	<u>\$ 17,273</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
General Government:			
Personal Services	<u>25,200</u>	<u>25,163</u>	<u>37</u>
Total Expenditures	<u>25,200</u>	<u>25,163</u>	<u>37</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(25,200)	(25,163)	37
Other Financing Sources (Uses):			
Transfers In	<u>25,200</u>	<u>25,200</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>25,200</u>	<u>25,200</u>	<u>0</u>
Net Change in Fund Balance	0	37	37
Fund Balance at Beginning of Year	<u>74</u>	<u>74</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 74</u>	<u>\$ 111</u>	<u>\$ 37</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
General Government:			
Contractual Services	<u>646</u>	<u>0</u>	<u>646</u>
Total Expenditures	<u>646</u>	<u>0</u>	<u>646</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(646)	0	646
Fund Balance at Beginning of Year	<u>646</u>	<u>646</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 646</u>	<u>\$ 646</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 0	\$ 150	\$ 150
Total Revenues	<u>0</u>	<u>150</u>	<u>150</u>
Expenditures:			
Public Safety:			
Contractual Services	<u>3,989</u>	<u>0</u>	<u>3,989</u>
Total Expenditures	<u>3,989</u>	<u>0</u>	<u>3,989</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,989)	150	4,139
Fund Balance at Beginning of Year	<u>3,989</u>	<u>3,989</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 4,139</u>	<u>\$ 4,139</u>

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 915,727	\$ 972,038	\$ 56,311
Total Revenues	<u>915,727</u>	<u>972,038</u>	<u>56,311</u>
Expenditures:			
Human Services:			
Materials and Supplies	1,014	652	362
Contractual Services	869,250	720,313	148,937
Other Expenditures	12,222	11,532	690
Capital Outlay	<u>235,023</u>	<u>123,837</u>	<u>111,186</u>
Total Expenditures	<u>1,117,509</u>	<u>856,334</u>	<u>261,175</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(201,782)	115,704	317,486
Fund Balance at Beginning of Year	340,777	340,777	0
Prior Year Encumbrances	<u>8,185</u>	<u>8,185</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 147,180</u>	<u>\$ 464,666</u>	<u>\$ 317,486</u>

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 1,651,419	\$ 1,654,999	\$ 3,580
Total Revenues	<u>1,651,419</u>	<u>1,654,999</u>	<u>3,580</u>
Expenditures:			
Public Safety:			
Personal Services	1,406,658	1,366,931	39,727
Materials and Supplies	134,251	122,176	12,075
Contractual Services	259,168	208,563	50,605
Capital Outlay	18,000	16,054	1,946
Total Expenditures	<u>1,818,077</u>	<u>1,713,724</u>	<u>104,353</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(166,658)	(58,725)	107,933
Fund Balance at Beginning of Year	237,514	237,514	0
Prior Year Encumbrances	<u>30,035</u>	<u>30,035</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 100,891</u>	<u>\$ 208,824</u>	<u>\$ 107,933</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 27,200	\$ 34,920	\$ 7,720
Total Revenues	<u>27,200</u>	<u>34,920</u>	<u>7,720</u>
Expenditures:			
Public Safety:			
Contractual Services	2,000	1,076	924
Other Expenditures	<u>47,464</u>	<u>42,387</u>	<u>5,077</u>
Total Expenditures	<u>49,464</u>	<u>43,463</u>	<u>6,001</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(22,264)	(8,543)	13,721
Fund Balance at Beginning of Year	35,150	35,150	0
Prior Year Encumbrances	<u>2,464</u>	<u>2,464</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 15,350</u>	<u>\$ 29,071</u>	<u>\$ 13,721</u>

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	<u>42,155</u>	<u>42,155</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 42,155</u>	<u>\$ 42,155</u>	<u>\$ 0</u>

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	<u>23</u>	<u>23</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 23</u>	<u>\$ 23</u>	<u>\$ 0</u>

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	<u>60,329</u>	<u>60,329</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 60,329</u>	<u>\$ 60,329</u>	<u>\$ 0</u>

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Licenses and Permits	\$ 1,000	\$ 1,072	\$ 72
Total Revenues	<u>1,000</u>	<u>1,072</u>	<u>72</u>
Expenditures:			
Human Services:			
Contractual Services	<u>3,000</u>	<u>0</u>	<u>3,000</u>
Total Expenditures	<u>3,000</u>	<u>0</u>	<u>3,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,000)	1,072	3,072
Fund Balance at Beginning of Year	<u>2,466</u>	<u>2,466</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 466</u>	<u>\$ 3,538</u>	<u>\$ 3,072</u>

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	<u>16,805</u>	<u>16,805</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 16,805</u>	<u>\$ 16,805</u>	<u>\$ 0</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Licenses and Permits	\$ 39,500	\$ 42,639	\$ 3,139
Total Revenues	<u>39,500</u>	<u>42,639</u>	<u>3,139</u>
Expenditures:			
Human Services:			
Contractual Services	<u>60,000</u>	<u>40,645</u>	<u>19,355</u>
Total Expenditures	<u>60,000</u>	<u>40,645</u>	<u>19,355</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,500)	1,994	22,494
Fund Balance at Beginning of Year	<u>20,682</u>	<u>20,682</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 182</u>	<u>\$ 22,676</u>	<u>\$ 22,494</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources (Uses):			
Advances Out	<u>(6,595)</u>	<u>(6,595)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(6,595)</u>	<u>(6,595)</u>	<u>0</u>
Net Change in Fund Balance	(6,595)	(6,595)	0
Fund Balance at Beginning of Year	<u>6,595</u>	<u>6,595</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 0	\$ 400	\$ 400
Total Revenues	<u>0</u>	<u>400</u>	<u>400</u>
Expenditures:			
General Government:			
Contractual Services	<u>27,575</u>	<u>400</u>	<u>27,175</u>
Total Expenditures	<u>27,575</u>	<u>400</u>	<u>27,175</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(27,575)	0	27,575
Fund Balance at Beginning of Year	<u>27,716</u>	<u>27,716</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 141</u>	<u>\$ 27,716</u>	<u>\$ 27,575</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 90,000	\$ 105,177	\$ 15,177
Total Revenues	<u>90,000</u>	<u>105,177</u>	<u>15,177</u>
Expenditures:			
General Government:			
Contractual Services	74,438	48,664	25,774
Total Expenditures	<u>74,438</u>	<u>48,664</u>	<u>25,774</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	15,562	56,513	40,951
Other Financing Sources (Uses):			
Transfers Out	(119,000)	(65,000)	54,000
Total Other Financing Sources (Uses)	<u>(119,000)</u>	<u>(65,000)</u>	<u>54,000</u>
Net Change in Fund Balance	(103,438)	(8,487)	94,951
Fund Balance at Beginning of Year	102,606	102,606	0
Prior Year Encumbrances	3,438	3,438	0
Fund Balance at End of Year	<u>\$ 2,606</u>	<u>\$ 97,557</u>	<u>\$ 94,951</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 297,900	\$ 335,369	\$ 37,469
Total Revenues	<u>297,900</u>	<u>335,369</u>	<u>37,469</u>
Expenditures:			
General Government:			
Personal Services	240,843	204,090	36,753
Materials and Supplies	3,157	3,095	62
Contractual Services	138,380	47,887	90,493
Other Expenditures	500	467	33
Capital Outlay	6,020	3,145	2,875
Total Expenditures	<u>388,900</u>	<u>258,684</u>	<u>130,216</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(91,000)	76,685	167,685
Other Financing Sources (Uses):			
Transfers Out	<u>(17,000)</u>	<u>(17,000)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(17,000)</u>	<u>(17,000)</u>	<u>0</u>
Net Change in Fund Balance	(108,000)	59,685	167,685
Fund Balance at Beginning of Year	1,030,305	1,030,305	0
Prior Year Encumbrances	<u>30,140</u>	<u>30,140</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 952,445</u>	<u>\$ 1,120,130</u>	<u>\$ 167,685</u>

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 57,333	\$ 58,553	\$ 1,220
Fines and Forfeitures	77,800	155,396	77,596
Total Revenues	<u>135,133</u>	<u>213,949</u>	<u>78,816</u>
Expenditures:			
Public Safety:			
Contractual Services	104,661	194,242	(89,581)
Total Expenditures	<u>104,661</u>	<u>194,242</u>	<u>(89,581)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	30,472	19,707	(10,765)
Fund Balance at Beginning of Year	51,752	51,752	0
Prior Year Encumbrances	5,926	5,926	0
Fund Balance at End of Year	<u>\$ 88,150</u>	<u>\$ 77,385</u>	<u>\$ (10,765)</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 18,600	\$ 109,930	\$ 91,330
Total Revenues	<u>18,600</u>	<u>109,930</u>	<u>91,330</u>
Expenditures:			
Community and Economic Development:			
Contractual Services	<u>30,000</u>	<u>0</u>	<u>30,000</u>
Total Expenditures	<u>30,000</u>	<u>0</u>	<u>30,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,400)	109,930	121,330
Fund Balance at Beginning of Year	<u>35,912</u>	<u>35,912</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 24,512</u>	<u>\$ 145,842</u>	<u>\$ 121,330</u>

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 298,717	\$ 299,915	\$ 1,198
All Other Revenues	700	603	(97)
Total Revenues	<u>299,417</u>	<u>300,518</u>	<u>1,101</u>
Expenditures:			
Public Safety:			
Personal Services	242,633	227,255	15,378
Materials and Supplies	6,281	714	5,567
Contractual Services	82,144	62,810	19,334
Other Expenditures	3,500	1,117	2,383
Total Expenditures	<u>334,558</u>	<u>291,896</u>	<u>42,662</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(35,141)	8,622	43,763
Fund Balance at Beginning of Year	199,538	199,538	0
Prior Year Encumbrances	616	616	0
Fund Balance at End of Year	<u>\$ 165,013</u>	<u>\$ 208,776</u>	<u>\$ 43,763</u>

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006***

	TRANSIT BOARD FUND		Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	
Revenues:			
Intergovernmental Revenues	\$ 584,905	\$ 620,854	\$ 35,949
Charges for Services	596,842	611,684	14,842
All Other Revenues	11,936	4,402	(7,534)
Total Revenues	<u>1,193,683</u>	<u>1,236,940</u>	<u>43,257</u>
Expenditures:			
General Government:			
Personal Services	171,087	169,824	1,263
Materials and Supplies	2,304	2,099	205
Contractual Services	918,794	892,488	26,306
Other Expenditures	5,000	4,661	339
Capital Outlay	308,605	308,605	0
Total Expenditures	<u>1,405,790</u>	<u>1,377,677</u>	<u>28,113</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(212,107)	(140,737)	71,370
Other Financing Sources (Uses):			
Transfers In	80,000	80,000	0
Total Other Financing Sources (Uses)	<u>80,000</u>	<u>80,000</u>	<u>0</u>
Net Change in Fund Balance	(132,107)	(60,737)	71,370
Fund Balance at Beginning of Year	91,770	91,770	0
Prior Year Encumbrances	68,153	68,153	0
Fund Balance at End of Year	<u>\$ 27,816</u>	<u>\$ 99,186</u>	<u>\$ 71,370</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Special Assessments	\$ 67,613	\$ 59,992	\$ (7,621)
Total Revenues	<u>67,613</u>	<u>59,992</u>	<u>(7,621)</u>
Expenditures:			
Public Works:			
Capital Outlay	<u>276,665</u>	<u>50,114</u>	<u>226,551</u>
Total Expenditures	<u>276,665</u>	<u>50,114</u>	<u>226,551</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(209,052)	9,878	218,930
Other Financing Sources (Uses):			
Advances In	2,500	2,500	0
Advances Out	<u>(2,500)</u>	<u>(2,500)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(209,052)	9,878	218,930
Fund Balance at Beginning of Year	215,925	215,925	0
Prior Year Encumbrances	<u>1,040</u>	<u>1,040</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 7,913</u>	<u>\$ 226,843</u>	<u>\$ 218,930</u>

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 511,013	\$ 381,462	\$ (129,551)
Total Revenues	<u>511,013</u>	<u>381,462</u>	<u>(129,551)</u>
Expenditures:			
Public Safety:			
Contractual Services	4,159	64	4,095
Capital Outlay	<u>461,472</u>	<u>449,276</u>	<u>12,196</u>
Total Expenditures	<u>465,631</u>	<u>449,340</u>	<u>16,291</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	45,382	(67,878)	(113,260)
Fund Balance at Beginning of Year	50,263	50,263	0
Prior Year Encumbrances	<u>45,662</u>	<u>45,662</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 141,307</u>	<u>\$ 28,047</u>	<u>\$ (113,260)</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
General Government:			
Contractual Services	<u> 31,647</u>	<u> 27,472</u>	<u> 4,175</u>
Total Expenditures	<u> 31,647</u>	<u> 27,472</u>	<u> 4,175</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(31,647)	(27,472)	4,175
Fund Balance at Beginning of Year	<u> 31,646</u>	<u> 31,646</u>	<u> 0</u>
Fund Balance at End of Year	<u>\$ (1)</u>	<u>\$ 4,174</u>	<u>\$ 4,175</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 15,000	\$ 20,000	\$ 5,000
Total Revenues	<u>15,000</u>	<u>20,000</u>	<u>5,000</u>
Expenditures:			
General Government:			
Personal Services	34	34	0
Contractual Services	<u>22,990</u>	<u>5,022</u>	<u>17,968</u>
Total Expenditures	<u>23,024</u>	<u>5,056</u>	<u>17,968</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,024)	14,944	22,968
Fund Balance at Beginning of Year	<u>12,299</u>	<u>12,299</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 4,275</u>	<u>\$ 27,243</u>	<u>\$ 22,968</u>

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 69,065	\$ 60,380	\$ (8,685)
Fines and Forfeitures	45,000	35,070	(9,930)
Total Revenues	<u>114,065</u>	<u>95,450</u>	<u>(18,615)</u>
Expenditures:			
General Government:			
Personal Services	65,968	65,875	93
Contractual Services	2,169	1,977	192
Total Expenditures	<u>68,137</u>	<u>67,852</u>	<u>285</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	45,928	27,598	(18,330)
Other Financing Sources (Uses):			
Advances In	2,000	2,000	0
Advances Out	<u>(10,000)</u>	<u>0</u>	<u>10,000</u>
Total Other Financing Sources (Uses)	<u>(8,000)</u>	<u>2,000</u>	<u>10,000</u>
Net Change in Fund Balance	37,928	29,598	(8,330)
Fund Balance at Beginning of Year	<u>12,642</u>	<u>12,642</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 50,570</u>	<u>\$ 42,240</u>	<u>\$ (8,330)</u>

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Debt Service Funds
For the Year Ended December 31, 2006***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 26,130	\$ 26,130	\$ 0
Charges for Services	202,290	214,258	11,968
Total Revenues	<u>228,420</u>	<u>240,388</u>	<u>11,968</u>
Expenditures:			
Debt Service:			
Principal Retirement	14,114,870	14,020,091	94,779
Interest and Fiscal Charges	1,234,000	1,233,675	325
Total Expenditures	<u>15,348,870</u>	<u>15,253,766</u>	<u>95,104</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,120,450)	(15,013,378)	107,072
Other Financing Sources (Uses):			
General Obligation Bonds Issued	1,589,431	1,745,000	155,569
General Obligation Notes Issued	10,981,525	11,700,000	718,475
Transfers In	1,571,083	1,673,988	102,905
Transfers Out	(51,130)	(51,130)	0
Total Other Financing Sources (Uses)	<u>14,090,909</u>	<u>15,067,858</u>	<u>976,949</u>
Net Change in Fund Balance	(1,029,541)	54,480	1,084,021
Fund Balance at Beginning of Year	<u>3,634,665</u>	<u>3,634,665</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 2,605,124</u>	<u>\$ 3,689,145</u>	<u>\$ 1,084,021</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Debt Service Funds
For the Year Ended December 31, 2006**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Special Assessments	\$ 51,000	\$ 59,846	\$ 8,846
Total Revenues	<u>51,000</u>	<u>59,846</u>	<u>8,846</u>
Expenditures:			
Debt Service:			
Principal Retirement	106,882	41,906	64,976
Interest and Fiscal Charges	<u>81,742</u>	<u>19,591</u>	<u>62,151</u>
Total Expenditures	<u>188,624</u>	<u>61,497</u>	<u>127,127</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(137,624)	(1,651)	135,973
Fund Balance at Beginning of Year	<u>137,641</u>	<u>137,641</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 17</u>	<u>\$ 135,990</u>	<u>\$ 135,973</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2006**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Investment Earnings	\$ 170	\$ 244	\$ 74
Total Revenues	<u>170</u>	<u>244</u>	<u>74</u>
Expenditures:			
Capital Outlay	<u>1,057,812</u>	<u>713,158</u>	<u>344,654</u>
Total Expenditures	<u>1,057,812</u>	<u>713,158</u>	<u>344,654</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,057,642)	(712,914)	344,728
Other Financing Sources (Uses):			
General Obligation Bonds Issued	182,272	182,272	0
Advances In	125,000	125,000	0
Advances Out	<u>(125,000)</u>	<u>(125,000)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>182,272</u>	<u>182,272</u>	<u>0</u>
Net Change in Fund Balance	(875,370)	(530,642)	344,728
Fund Balance at Beginning of Year	892,273	892,273	0
Prior Year Encumbrances	<u>143,593</u>	<u>143,593</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 160,496</u>	<u>\$ 505,224</u>	<u>\$ 344,728</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2006**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
All Other Revenues	\$ 0	\$ 160	\$ 160
Total Revenues	<u>0</u>	<u>160</u>	<u>160</u>
Expenditures:			
Capital Outlay	<u>2,004</u>	<u>0</u>	<u>2,004</u>
Total Expenditures	<u>2,004</u>	<u>0</u>	<u>2,004</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,004)	160	2,164
Fund Balance at Beginning of Year	<u>78,425</u>	<u>78,425</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 76,421</u>	<u>\$ 78,585</u>	<u>\$ 2,164</u>

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2006***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	<u>121</u>	<u>121</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 121</u>	<u>\$ 121</u>	<u>\$ 0</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2006**

	CAPITAL GRANTS FUND		
	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Capital Outlay	<u>1,730</u>	<u>411</u>	<u>1,319</u>
Total Expenditures	<u>1,730</u>	<u>411</u>	<u>1,319</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,730)	(411)	1,319
Fund Balance at Beginning of Year	7,083	7,083	0
Prior Year Encumbrances	<u>400</u>	<u>400</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 5,753</u>	<u>\$ 7,072</u>	<u>\$ 1,319</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2006**

	BIKE PATH FUND		Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Capital Outlay	<u>1,982</u>	<u>1,982</u>	<u>0</u>
Total Expenditures	<u>1,982</u>	<u>1,982</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,982)	(1,982)	0
Fund Balance at Beginning of Year	1,570	1,570	0
Prior Year Encumbrances	<u>412</u>	<u>412</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2006***

	COMPUTER ACQUISITION FUND		Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	<u>(Negative)</u>
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	<u>13,575</u>	<u>13,575</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 13,575</u>	<u>\$ 13,575</u>	<u>\$ 0</u>

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2006***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	<u>10,985</u>	<u>10,985</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 10,985</u>	<u>\$ 10,985</u>	<u>\$ 0</u>

Fiduciary Funds

Fiduciary fund types are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.

Agency Funds

Board of Health Fund

To account for the activity of the Board of Health, for which the County Auditor is fiscal agent.

Community Mental Health Fund

To account for monies received from Licking and Knox county levies and for the proceeds of state and federal grants received in the name of the Community Mental Health District.

Soil and Water Conservation Fund

To account for the revenues and expenditures of the Soil and Water Conservation District.

Solid Waste Disposal Fund

To account for the revenues and expenditures of the Solid Waste District.

Licking Parks District Fund

To account for revenue and grants received for the operation of the Licking Parks Department.

Metropolitan Planning Organization Fund

To account for the revenues and expenditures of the Licking County Metro Planning Organization.

Property Tax Fund

To account for various taxes and revenues to be disbursed to County subdivisions and various County funds.

Undivided Tax Fund

To account for the various revenues to be disbursed by settlement to the County subdivisions and various County funds.

Undivided Local Government Fund

To account for revenue received monthly from the State and then distributed to all County subdivisions.

(Continued)

Agency Funds

Libraries Fund

To account for a portion of State income taxes which are returned to the County for use by district libraries and park districts.

Law Library Fund

To account for fine money that the law library is entitled to receive.

Motor Vehicle License Tax Fund

To account for money collected from the sale of auto license plates that is reimbursed by the State and then transferred to municipalities and townships.

Motor Vehicle Permissive Tax Fund

To account for a piggyback tax on license plates that the State reimburses. The County Engineer then transfers the money to municipalities and townships.

Advance Pay Real Estate Fund

To account for money received in advance for payment of real estate taxes. The money is then paid out when the taxes come due.

Hotel – Motel Tax Fund

To account for money received from hotel and motel taxes on rooms that is then transferred to the tourism council and is expended for operating expenses.

County Court Fund

To account for clerk of courts auto title fees, probate court receipts, and juvenile court receipts.

Alimony and Child Support Fund

To account for the activity of the Child Support Enforcement Agency.

Inmate Fund

To account for funds collected and returned to inmates held in the Licking County Jail.

Sheriff Fund

To account for the activity of the County Sheriff's civil account.

Resident Fund

To account for revenue from the Ohio Department of Rehabilitation and Corrections to fund the planning process of a community based correction facility for third and fourth degree property offenders.

Workers Compensation Fund

To account for workers compensation payments made from each County department.

Board of Elections Fees Fund

To account for elections fees that are forwarded to the State of Ohio Elections Commission.

LICKING COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2006**

	Balance December 31, 2005	Additions	Deductions	Balance December 31, 2006
Board of Health				
Assets:				
Cash and Cash Equivalents	\$302,073	\$2,608,566	(\$2,651,411)	\$259,228
Total Assets	<u>\$302,073</u>	<u>\$2,608,566</u>	<u>(\$2,651,411)</u>	<u>\$259,228</u>
Liabilities:				
Undistributed Monies	\$302,073	\$2,608,566	(\$2,651,411)	\$259,228
Total Liabilities	<u>\$302,073</u>	<u>\$2,608,566</u>	<u>(\$2,651,411)</u>	<u>\$259,228</u>
Community Mental Health				
Assets:				
Cash and Cash Equivalents	\$4,215,558	\$15,939,123	(\$16,060,223)	\$4,094,458
Total Assets	<u>\$4,215,558</u>	<u>\$15,939,123</u>	<u>(\$16,060,223)</u>	<u>\$4,094,458</u>
Liabilities:				
Undistributed Monies	\$4,215,558	\$15,939,123	(\$16,060,223)	\$4,094,458
Total Liabilities	<u>\$4,215,558</u>	<u>\$15,939,123</u>	<u>(\$16,060,223)</u>	<u>\$4,094,458</u>
Soil and Water Conservation				
Assets:				
Cash and Cash Equivalents	\$65,936	\$389,832	(\$360,397)	\$95,371
Total Assets	<u>\$65,936</u>	<u>\$389,832</u>	<u>(\$360,397)</u>	<u>\$95,371</u>
Liabilities:				
Undistributed Monies	\$65,936	\$389,832	(\$360,397)	\$95,371
Total Liabilities	<u>\$65,936</u>	<u>\$389,832</u>	<u>(\$360,397)</u>	<u>\$95,371</u>
Solid Waste Disposal				
Assets:				
Cash and Cash Equivalents	\$4,640,706	\$2,926,707	(\$2,343,098)	\$5,224,315
Total Assets	<u>\$4,640,706</u>	<u>\$2,926,707</u>	<u>(\$2,343,098)</u>	<u>\$5,224,315</u>
Liabilities:				
Undistributed Monies	\$4,640,706	\$2,926,707	(\$2,343,098)	\$5,224,315
Total Liabilities	<u>\$4,640,706</u>	<u>\$2,926,707</u>	<u>(\$2,343,098)</u>	<u>\$5,224,315</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2006**

	Balance December 31, 2005	Additions	Deductions	Balance December 31, 2006
<u>Licking Parks District</u>				
Assets:				
Cash and Cash Equivalents	\$125,098	\$515,425	(\$526,913)	\$113,610
Total Assets	<u>\$125,098</u>	<u>\$515,425</u>	<u>(\$526,913)</u>	<u>\$113,610</u>
Liabilities:				
Undistributed Monies	\$125,098	\$515,425	(\$526,913)	\$113,610
Total Liabilities	<u>\$125,098</u>	<u>\$515,425</u>	<u>(\$526,913)</u>	<u>\$113,610</u>
<u>Metropolitan Planning Organization</u>				
Assets:				
Cash and Cash Equivalents	\$168,471	\$275,793	(\$250,543)	\$193,721
Total Assets	<u>\$168,471</u>	<u>\$275,793</u>	<u>(\$250,543)</u>	<u>\$193,721</u>
Liabilities:				
Undistributed Monies	\$168,471	\$275,793	(\$250,543)	\$193,721
Total Liabilities	<u>\$168,471</u>	<u>\$275,793</u>	<u>(\$250,543)</u>	<u>\$193,721</u>
<u>Property Tax</u>				
Assets:				
Cash and Cash Equivalents	\$4,989,161	\$175,069,733	(\$174,533,187)	\$5,525,707
Receivables				
Taxes	149,345,884	153,644,722	(149,345,884)	153,644,722
Special Assessments	21,160,497	19,553,592	(21,160,497)	19,553,592
Total Assets	<u>\$175,495,542</u>	<u>\$348,268,047</u>	<u>(\$345,039,568)</u>	<u>\$178,724,021</u>
Liabilities:				
Intergovernmental Payables	\$175,495,542	\$348,268,047	(\$345,039,568)	\$178,724,021
Total Liabilities	<u>\$175,495,542</u>	<u>\$348,268,047</u>	<u>(\$345,039,568)</u>	<u>\$178,724,021</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2006**

	Balance December 31, 2005	Additions	Deductions	Balance December 31, 2006
<u>Undivided Tax</u>				
Assets:				
Cash and Cash Equivalents	\$1,111,371	\$44,602,289	(\$44,602,319)	\$1,111,341
Total Assets	<u>\$1,111,371</u>	<u>\$44,602,289</u>	<u>(\$44,602,319)</u>	<u>\$1,111,341</u>
Liabilities:				
Intergovernmental Payables	\$1,111,371	\$44,602,289	(\$44,602,319)	\$1,111,341
Total Liabilities	<u>\$1,111,371</u>	<u>\$44,602,289</u>	<u>(\$44,602,319)</u>	<u>\$1,111,341</u>
<u>Undivided Local Government</u>				
Assets:				
Cash and Cash Equivalents	\$0	\$7,850,115	(\$7,850,115)	\$0
Intergovernmental Receivables	293,765	293,765	(293,765)	293,765
Total Assets	<u>\$293,765</u>	<u>\$8,143,880</u>	<u>(\$8,143,880)</u>	<u>\$293,765</u>
Liabilities:				
Intergovernmental Payables	\$293,765	\$8,143,880	(\$8,143,880)	\$293,765
Total Liabilities	<u>\$293,765</u>	<u>\$8,143,880</u>	<u>(\$8,143,880)</u>	<u>\$293,765</u>
<u>Libraries</u>				
Assets:				
Cash and Cash Equivalents	\$2	\$5,020,901	(\$5,020,901)	\$2
Intergovernmental Receivables	418,408	455,043	(418,408)	455,043
Total Assets	<u>418,410</u>	<u>5,475,944</u>	<u>(5,439,309)</u>	<u>455,045</u>
Liabilities:				
Intergovernmental Payables	\$418,410	\$5,475,944	(\$5,439,309)	\$455,045
Total Liabilities	<u>\$418,410</u>	<u>\$5,475,944</u>	<u>(\$5,439,309)</u>	<u>\$455,045</u>
<u>Law Library</u>				
Assets:				
Cash and Cash Equivalents	\$1,400	\$0	\$0	\$1,400
Total Assets	<u>\$1,400</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,400</u>
Liabilities:				
Undistributed Monies	\$1,400	\$0	\$0	\$1,400
Total Liabilities	<u>\$1,400</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,400</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2006**

	Balance December 31, 2005	Additions	Deductions	Balance December 31, 2006
<u>Motor Vehicle License Tax</u>				
Assets:				
Cash and Cash Equivalents	\$0	\$4,942,422	(\$4,942,422)	\$0
Intergovernmental Receivables	495,805	491,271	(495,805)	491,271
Total Assets	<u>\$495,805</u>	<u>\$5,433,693</u>	<u>(\$5,438,227)</u>	<u>\$491,271</u>
Liabilities:				
Intergovernmental Payables	\$495,805	\$5,433,693	(\$5,438,227)	\$491,271
Total Liabilities	<u>\$495,805</u>	<u>\$5,433,693</u>	<u>(\$5,438,227)</u>	<u>\$491,271</u>
<u>Motor Vehicle Permissive Tax</u>				
Assets:				
Cash and Cash Equivalents	\$466,444	\$887,919	(\$577,969)	\$776,394
Intergovernmental Receivables	221,471	219,135	(221,471)	219,135
Total Assets	<u>\$687,915</u>	<u>\$1,107,054</u>	<u>(\$799,440)</u>	<u>\$995,529</u>
Liabilities:				
Intergovernmental Payables	\$687,915	\$1,107,054	(\$799,440)	\$995,529
Total Liabilities	<u>\$687,915</u>	<u>\$1,107,054</u>	<u>(\$799,440)</u>	<u>\$995,529</u>
<u>Advance Pay Real Estate</u>				
Assets:				
Cash and Cash Equivalents	\$57,334	\$7,824	(\$47,089)	\$18,069
Total Assets	<u>\$57,334</u>	<u>\$7,824</u>	<u>(\$47,089)</u>	<u>\$18,069</u>
Liabilities:				
Undistributed Monies	\$57,334	\$7,824	(\$47,089)	\$18,069
Total Liabilities	<u>\$57,334</u>	<u>\$7,824</u>	<u>(\$47,089)</u>	<u>\$18,069</u>
<u>Hotel - Motel Tax</u>				
Assets:				
Cash and Cash Equivalents	\$48,588	\$452,569	(\$463,827)	\$37,330
Total Assets	<u>\$48,588</u>	<u>\$452,569</u>	<u>(\$463,827)</u>	<u>\$37,330</u>
Liabilities:				
Undistributed Monies	\$48,588	\$452,569	(\$463,827)	\$37,330
Total Liabilities	<u>\$48,588</u>	<u>\$452,569</u>	<u>(\$463,827)</u>	<u>\$37,330</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2006**

	Balance December 31, 2005	Additions	Deductions	Balance December 31, 2006
County Court				
Assets:				
Restricted Assets:				
Cash and Cash Equivalents	\$2,699,873	\$51,508,681	(\$51,714,652)	\$2,493,902
Total Assets	<u>\$2,699,873</u>	<u>\$51,508,681</u>	<u>(\$51,714,652)</u>	<u>\$2,493,902</u>
Liabilities:				
Undistributed Monies	\$2,699,873	\$51,508,681	(\$51,714,652)	\$2,493,902
Total Liabilities	<u>\$2,699,873</u>	<u>\$51,508,681</u>	<u>(\$51,714,652)</u>	<u>\$2,493,902</u>
Alimony and Child Support				
Assets:				
Restricted Assets:				
Cash and Cash Equivalents	\$84,466	\$1,883,497	(\$1,883,417)	\$84,546
Total Assets	<u>\$84,466</u>	<u>\$1,883,497</u>	<u>(\$1,883,417)</u>	<u>\$84,546</u>
Liabilities:				
Undistributed Monies	\$84,466	\$1,883,497	(\$1,883,417)	\$84,546
Total Liabilities	<u>\$84,466</u>	<u>\$1,883,497</u>	<u>(\$1,883,417)</u>	<u>\$84,546</u>
Inmate				
Assets:				
Restricted Assets:				
Cash and Cash Equivalents	\$26,303	\$581,681	(\$580,606)	\$27,378
Total Assets	<u>\$26,303</u>	<u>\$581,681</u>	<u>(\$580,606)</u>	<u>\$27,378</u>
Liabilities:				
Undistributed Monies	\$26,303	\$581,681	(\$580,606)	\$27,378
Total Liabilities	<u>\$26,303</u>	<u>\$581,681</u>	<u>(\$580,606)</u>	<u>\$27,378</u>
Sheriff				
Assets:				
Restricted Assets:				
Cash and Cash Equivalents	\$143,742	\$11,252,272	(\$11,197,503)	\$198,511
Total Assets	<u>\$143,742</u>	<u>\$11,252,272</u>	<u>(\$11,197,503)</u>	<u>\$198,511</u>
Liabilities:				
Undistributed Monies	\$143,742	\$11,252,272	(\$11,197,503)	\$198,511
Total Liabilities	<u>\$143,742</u>	<u>\$11,252,272</u>	<u>(\$11,197,503)</u>	<u>\$198,511</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2006**

	Balance December 31, 2005	Additions	Deductions	Balance December 31, 2006
<u>Resident</u>				
Assets:				
Restricted Assets:				
Cash and Cash Equivalents	\$25,274	\$175,050	(\$175,189)	\$25,135
Total Assets	<u>\$25,274</u>	<u>\$175,050</u>	<u>(\$175,189)</u>	<u>\$25,135</u>
Liabilities:				
Undistributed Monies	\$25,274	\$175,050	(\$175,189)	\$25,135
Total Liabilities	<u>\$25,274</u>	<u>\$175,050</u>	<u>(\$175,189)</u>	<u>\$25,135</u>
<u>Workers Compensation</u>				
Assets:				
Cash and Cash Equivalents	\$13,276	\$849,629	(\$836,376)	\$26,529
Total Assets	<u>\$13,276</u>	<u>\$849,629</u>	<u>(\$836,376)</u>	<u>\$26,529</u>
Liabilities:				
Undistributed Monies	\$13,276	\$849,629	(\$836,376)	\$26,529
Total Liabilities	<u>\$13,276</u>	<u>\$849,629</u>	<u>(\$836,376)</u>	<u>\$26,529</u>
<u>Board of Elections Fees</u>				
Assets:				
Cash and Cash Equivalents	\$30	\$535	(\$535)	\$30
Total Assets	<u>\$30</u>	<u>\$535</u>	<u>(\$535)</u>	<u>\$30</u>
Liabilities:				
Undistributed Monies	\$30	\$535	(\$535)	\$30
Total Liabilities	<u>\$30</u>	<u>\$535</u>	<u>(\$535)</u>	<u>\$30</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2006**

	Balance December 31, 2005	Additions	Deductions	Balance December 31, 2006
Total - All Agency Funds				
Assets:				
Cash and Cash Equivalents	\$16,205,448	\$262,339,382	(\$261,067,325)	\$17,477,505
Cash and Cash Equivalents in Segregated Accounts	2,979,658	65,401,181	(65,551,367)	2,829,472
Receivables:				
Taxes	149,345,884	153,644,722	(149,345,884)	153,644,722
Intergovernmental	1,429,449	1,459,214	(1,429,449)	1,459,214
Special Assessments	21,160,497	19,553,592	(21,160,497)	19,553,592
Total Assets	<u>\$191,120,936</u>	<u>\$502,398,091</u>	<u>(\$498,554,522)</u>	<u>\$194,964,505</u>
Liabilities:				
Intergovernmental Payables	\$178,502,808	\$413,030,907	(\$409,462,743)	\$182,070,972
Undistributed Monies	12,618,128	89,367,184	(89,091,779)	12,893,533
Total Liabilities	<u>\$191,120,936</u>	<u>\$502,398,091</u>	<u>(\$498,554,522)</u>	<u>\$194,964,505</u>

*CAPITAL ASSETS USED IN THE
OPERATION OF GOVERNMENTAL FUNDS*

LICKING COUNTY, OHIO

***Capital Assets Used in the Operation of Governmental Funds
Schedule by Source
December 31, 2006***

<u>Capital Assets</u>	
Land	\$6,634,633
Construction in Progress	548,965
Buildings and Improvements	17,933,695
Machinery and Equipment	14,584,780
Infrastructure	<u>71,657,912</u>
Total Capital Assets	<u><u>\$111,359,985</u></u>
<u>Investment in Capital Assets</u>	
General Fund	\$26,449,504
Special Revenue Funds	1,485,596
Capital Project Funds	12,416,740
Donated	1,000,000
Infrastructure Acquired Prior to 2003	<u>70,008,145</u>
Total Investment in Capital Assets	<u><u>\$111,359,985</u></u>

LICKING COUNTY, OHIO

***Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity
December 31, 2006***

<u>Function and Category</u>	<u>Land</u>	<u>Construction in Progress</u>	<u>Buildings and Improvements</u>	<u>Machinery and Equipment</u>	<u>Infrastructure</u>	<u>Total</u>
General Government	\$1,945,812	\$113,750	\$3,605,846	\$5,232,636	\$0	\$10,898,044
Judicial	0	0	1,820	950,474	0	952,294
Public Safety	608,306	0	13,560,058	3,594,412	0	17,762,776
Public Works	3,983,902	0	15,867	2,746,802	71,657,912	78,404,483
Health	96,613	435,215	750,104	1,101,367	0	2,383,299
Human Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>959,089</u>	<u>0</u>	<u>959,089</u>
Total Capital Assets	<u>\$6,634,633</u>	<u>\$548,965</u>	<u>\$17,933,695</u>	<u>\$14,584,780</u>	<u>\$71,657,912</u>	<u>\$111,359,985</u>

LICKING COUNTY, OHIO

***Capital Assets Used in the Operation of Governmental Funds
Schedule Changes by Function and Activity
For Year Ended December 31, 2006***

<u>Function</u>	<u>December 31, 2005</u>	<u>Additions</u>	<u>Deletions</u>	<u>December 31, 2006</u>
General Government	\$8,754,501	\$2,143,543	\$0	\$10,898,044
Judicial	937,660	14,634	0	952,294
Public Safety	17,699,682	63,094	0	17,762,776
Public Works	77,069,754	1,586,645	(251,916)	78,404,483
Health	1,800,347	582,952	0	2,383,299
Human Services	<u>879,267</u>	<u>79,822</u>	<u>0</u>	<u>959,089</u>
Total Capital Assets	<u>\$107,141,211</u>	<u>\$4,470,690</u>	<u>(\$251,916)</u>	<u>\$111,359,985</u>

STATISTICAL SECTION

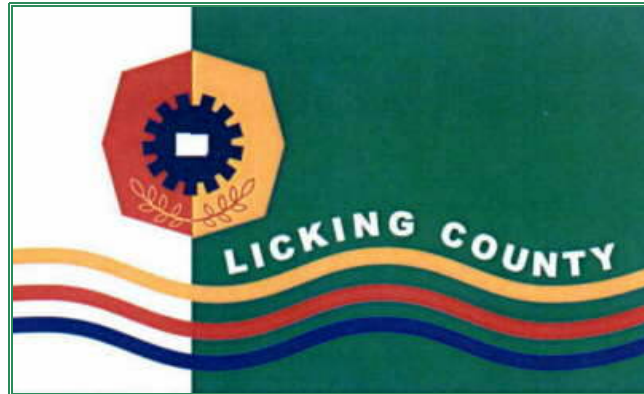


STATISTICAL TABLES

This part of the County'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.

Contents

Financial Trends	S 3 – S 13
These schedules contain trend information to help the reader understand how the county's financial position has changed over time.	
Revenue Capacity	S 14 – S 21
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 sources, the property tax and the sales tax.	
Debt Capacity	S 22 – S 31
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.	
Economic and Demographic Information	S 32 – S 34
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.	
Operating Information	S 35 – S 43
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.	
Sources Note:	
Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The county implemented GASB Statement 34 in 2003; schedules presenting government-wide information include information beginning in that year.	



Licking County, Ohio

*Net Assets by Component
Last Four Years
(accrual basis of accounting)*

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Governmental Activities:				
Invested in Capital Assets, Net of Related Debt	\$4,151,963	\$45,519,865	\$47,444,640	\$49,800,603
Restricted	28,574,205	23,353,099	19,955,039	23,347,063
Unrestricted	12,299,231	18,291,100	18,337,155	25,069,449
Total Governmental Activities Net Assets	<u>\$45,025,399</u>	<u>\$87,164,064</u>	<u>\$85,736,834</u>	<u>\$98,217,115</u>
Business-type Activities:				
Invested in Capital Assets, Net of Related Debt	\$9,066,867	\$8,895,219	\$8,539,983	\$12,564,975
Unrestricted (Deficit)	2,361,255	2,435,986	2,286,711	(1,154,759)
Total Business-type Activities Net Assets	<u>\$11,428,122</u>	<u>\$11,331,205</u>	<u>\$10,826,694</u>	<u>\$11,410,216</u>
Primary Government:				
Invested in Capital Assets, Net of Related Debt	\$13,218,830	\$54,415,084	\$55,984,623	\$62,365,578
Restricted	28,574,205	23,353,099	19,955,039	23,347,063
Unrestricted	14,660,486	20,727,086	20,623,866	23,914,690
Total Primary Government Net Assets	<u>\$56,453,521</u>	<u>\$98,495,269</u>	<u>\$96,563,528</u>	<u>\$109,627,331</u>

Source: County Auditor's Office

Licking County, Ohio

*Changes in Net Assets
Last Four Years
(accrual basis of accounting)*

	2003	2004	2005
Expenses			
Governmental Activities:			
Public Safety	\$17,278,575	\$18,654,734	\$19,569,607
Health	585,703	558,330	494,467
Human Services	37,027,296	35,766,499	38,024,319
Community and Economic Development	1,176,260	1,480,174	1,521,200
Public Works	5,541,379	7,517,793	7,669,730
General Government	17,532,928	19,109,141	19,529,410
Intergovernmental	2,754,171	2,830,516	2,866,744
Interest and Fiscal Charges	1,054,189	686,328	785,939
<i>Total Governmental Activities Expenses</i>	<u>82,950,501</u>	<u>86,603,515</u>	<u>90,461,416</u>
Business-type Activities:			
Water	278,789	259,805	276,302
Wastewater	2,136,398	2,173,128	2,458,857
<i>Total Business-type Activities Expenses</i>	<u>2,415,187</u>	<u>2,432,933</u>	<u>2,735,159</u>
<i>Total Primary Government Expenses</i>	<u><u>\$85,365,688</u></u>	<u><u>\$89,036,448</u></u>	<u><u>\$93,196,575</u></u>
Program Revenues			
Governmental Activities:			
Charges for Services			
Public Safety	\$274,573	\$296,121	\$322,673
Health	294,515	291,448	307,077
Human Services	1,932,426	1,492,843	1,112,863
Community and Economic Development	0	0	132,689
Public Works	174,693	515,410	1,175,922
General Government	8,552,164	8,307,959	8,401,575
Operating Grants and Contributions	26,576,488	27,475,171	24,619,298
Capital Grants and Contributions	0	0	1,443,865
<i>Total Governmental Activities Program Revenues</i>	<u>37,804,859</u>	<u>38,378,952</u>	<u>37,515,962</u>

Licking County, Ohio

2006

\$20,221,025
680,458
41,153,930
1,888,856
7,150,161
20,786,809
2,906,423
797,065
95,584,727

249,450
2,219,436
2,468,886
\$98,053,613

\$351,617
324,271
1,276,768
263,841
522,746
7,997,953
30,658,017
1,625,400
43,020,613

(continued)

Licking County, Ohio

*Changes in Net Assets
Last Four Years
(accrual basis of accounting)*

	2003	2004	2005
Business-type Activities:			
Charges for Services			
Water	274,520	305,943	321,504
Wastewater	2,008,036	2,146,245	1,933,917
<i>Total Business-type Activities Program Revenues</i>	<u>2,282,556</u>	<u>2,452,188</u>	<u>2,255,421</u>
<i>Total Primary Government Program Revenues</i>	<u>40,087,415</u>	<u>40,831,140</u>	<u>39,771,383</u>
Net (Expense)/Revenue			
Governmental Activities	(45,145,642)	(48,224,563)	(52,945,454)
Business-type Activities	(132,631)	19,255	(479,738)
<i>Total Primary Government Net (Expense)/Revenue</i>	<u><u>(\$45,278,273)</u></u>	<u><u>(\$48,205,308)</u></u>	<u><u>(\$53,425,192)</u></u>
General Revenues and Other Changes in Net Assets			
Governmental Activities:			
Property Taxes	\$18,109,509	\$17,592,088	\$18,076,488
Sales Taxes	15,400,816	16,339,191	16,784,667
Intergovernmental, Unrestricted	11,095,136	12,303,812	12,065,839
Investment Earnings	816,069	897,246	2,009,217
Miscellaneous	1,826,113	1,974,746	2,872,240
Transfers	22,985	37,261	28,074
<i>Total Governmental Activities</i>	<u>47,270,628</u>	<u>49,144,344</u>	<u>51,836,525</u>
Business-type Activities:			
Transfers	(22,985)	(37,261)	(28,074)
<i>Total Business-type Activities</i>	<u>(22,985)</u>	<u>(37,261)</u>	<u>(28,074)</u>
<i>Total Primary Government</i>	<u><u>\$47,247,643</u></u>	<u><u>\$49,107,083</u></u>	<u><u>\$51,808,451</u></u>
Change in Net Assets			
Governmental Activities	\$2,124,986	\$919,781	(\$1,108,929)
Business-type Activities	(155,616)	(18,006)	(507,812)
<i>Total Primary Government Change in Net Assets</i>	<u><u>\$1,969,370</u></u>	<u><u>\$901,775</u></u>	<u><u>(\$1,616,741)</u></u>

Source: County Auditor's Office

Licking County, Ohio

2006

284,088

2,035,765

2,319,853

45,340,466

(52,564,114)

(149,033)

(\$52,713,147)

\$20,444,409

23,730,293

13,980,361

3,853,374

2,940,868

95,090

65,044,395

(95,090)

(95,090)

\$64,949,305

\$12,480,281

(244,123)

\$12,236,158

Licking County, Ohio

*Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)*

	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
General Fund				
Reserved	\$1,143,753	\$1,351,285	\$1,652,135	\$1,290,323
Unreserved	7,364,244	7,999,955	9,315,208	12,467,475
<i>Total General Fund</i>	<u>8,507,997</u>	<u>9,351,240</u>	<u>10,967,343</u>	<u>13,757,798</u>
All Other Governmental Funds				
Reserved	5,447,959	8,152,993	6,901,193	7,925,863
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	10,951,326	11,839,013	12,738,415	13,916,985
Capital Projects Funds	382,547	2,545,133	4,308,122	1,397,394
Total All Other Governmental Funds	<u>16,781,832</u>	<u>22,537,139</u>	<u>23,947,730</u>	<u>23,240,242</u>
<i>Total Governmental Funds</i>	<u>\$25,289,829</u>	<u>\$31,888,379</u>	<u>\$34,915,073</u>	<u>\$36,998,040</u>

Source: County Auditor's Office

NOTE: Years 1997-2002 Do not include the Children's Services Trust Fund which was classified as a Fiduciary Fund prior to implementing GASB 34 in 2003

Licking County, Ohio

<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
\$1,069,412	\$511,838	\$790,361	\$594,316	\$760,725	\$1,004,088
<u>9,999,896</u>	<u>9,866,132</u>	<u>7,445,257</u>	<u>7,782,226</u>	<u>6,935,336</u>	<u>12,673,345</u>
<u>11,069,308</u>	<u>10,377,970</u>	<u>8,235,618</u>	<u>8,376,542</u>	<u>7,696,061</u>	<u>13,677,433</u>
7,693,948	6,535,911	6,647,144	7,603,073	7,850,773	7,791,909
15,235,802	15,501,071	15,459,501	19,625,492	17,175,181	17,834,205
<u>2,631,701</u>	<u>1,829,353</u>	<u>1,128,619</u>	<u>(826,694)</u>	<u>(1,591,446)</u>	<u>(263,590)</u>
<u>25,561,451</u>	<u>23,866,335</u>	<u>23,235,264</u>	<u>26,401,871</u>	<u>23,434,508</u>	<u>25,362,524</u>
<u>\$36,630,759</u>	<u>\$34,244,305</u>	<u>\$31,470,882</u>	<u>\$34,778,413</u>	<u>\$31,130,569</u>	<u>\$39,039,957</u>

Licking County, Ohio

*Changes in Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)*

	1997	1998	1999	2000
Revenues:				
Taxes	\$22,494,308	\$24,521,646	\$28,074,171	\$30,156,823
Intergovernmental Revenues	26,169,469	28,770,633	31,859,438	35,287,490
Charges for Services	6,256,444	7,043,332	6,505,053	7,135,706
Licenses and Permits	238,843	210,236	225,955	246,578
Investment Earnings	1,897,629	2,373,437	2,513,999	3,119,618
Special Assessments	279,177	245,651	266,180	205,668
Fines and Forfeitures	536,841	524,259	608,980	701,023
All Other Revenue	502,830	1,319,904	826,287	1,090,762
Total Revenue	58,375,541	65,009,098	70,880,063	77,943,668
Expenditures:				
Current:				
Public Safety	8,212,360	8,777,561	11,454,974	12,892,065
Health	912,720	891,937	966,236	582,221
Human Services	20,996,246	23,730,446	26,272,184	30,424,693
Community and Economic Development	651,485	791,910	888,539	1,211,620
Public Works	7,094,795	6,351,955	5,722,768	5,848,341
General Government	12,385,175	13,704,534	14,850,790	14,614,318
Capital Outlay	1,465,961	2,977,400	5,481,062	6,797,397
Intergovernmental	3,723,378	4,007,460	3,609,501	2,939,703
Debt Service:				
Principal Retirement	707,363	766,963	859,527	967,000
Interest and Fiscal Charges	580,948	663,205	739,331	857,058
Total Expenditures	56,730,431	62,663,371	70,844,912	77,134,416
Excess (Deficiency) of Revenues Over Expenditures	1,645,110	2,345,727	35,151	809,252

Licking County, Ohio

2001	2002	2003	2004	2005	2006
\$31,409,896	\$31,776,090	\$33,709,515	\$34,520,913	\$35,151,626	\$44,607,102
35,601,773	36,002,003	35,688,727	39,567,832	37,242,953	41,836,027
8,318,509	8,610,783	10,361,885	9,703,946	9,574,416	9,503,654
180,499	239,824	280,283	280,771	310,590	314,086
2,581,789	1,113,586	781,842	835,008	1,887,724	3,688,173
423,412	140,831	130,566	111,050	393,818	119,838
676,294	659,216	698,936	802,175	850,686	836,444
2,059,387	1,891,509	1,826,113	1,974,746	2,872,240	2,940,868
81,251,559	80,433,842	83,477,867	87,796,441	88,284,053	103,846,192
14,387,343	16,246,922	16,674,332	18,035,716	18,943,606	20,113,164
568,889	495,602	512,793	493,140	449,595	622,398
34,323,253	33,257,448	36,904,464	35,571,925	37,737,723	41,642,179
1,304,323	1,514,096	1,169,691	1,477,144	1,514,814	1,901,297
6,236,453	6,039,746	6,644,832	7,007,294	7,417,483	7,206,059
17,135,740	17,060,586	17,269,018	19,051,148	19,266,943	20,902,737
3,699,064	2,226,804	425,009	596,252	2,486,917	782,857
2,737,769	2,692,692	2,754,171	2,830,516	2,866,744	2,906,423
1,075,314	844,796	891,170	922,068	1,002,463	1,110,997
820,574	888,621	1,059,200	691,453	782,083	798,702
82,288,722	81,267,313	84,304,680	86,676,656	92,468,371	97,986,813
(1,037,163)	(833,471)	(826,813)	1,119,785	(4,184,318)	5,859,379

(Continued)

Licking County, Ohio

*Changes in Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)*

	1997	1998	1999	2000
Other Financing Sources (Uses):				
Sale of Capital Assets	14,379	3,051	0	357,700
Inception of Capital Lease	34,440	0	3,534	0
General Obligation Bonds Issued	1,336,485	4,607,141	3,535,000	253,000
Special Assessment Bonds Issued	0	0	0	394,900
Transfers In	1,716,175	6,202,697	4,940,676	5,012,164
Transfers Out	(1,968,564)	(6,535,059)	(4,923,038)	(4,990,898)
Total Other Financing Sources (Uses)	<u>1,132,915</u>	<u>4,277,830</u>	<u>3,556,172</u>	<u>1,026,866</u>
Net Change in Fund Balance	<u>\$2,778,025</u>	<u>\$6,623,557</u>	<u>\$3,591,323</u>	<u>\$1,836,118</u>
 Debt Service as a Percentage of Noncapital Expenditures	 2.33%	 2.40%	 2.45%	 2.59%

Source: County Auditor's Office

NOTE: Years 1997-2002 Do not include the Children's Services Trust Fund which was classified as a Fiduciary Fund prior to implementing GASB 34 in 2003

Licking County, Ohio

2001	2002	2003	2004	2005	2006
0	0	0	147,000	13,142	29,731
0	0	0	0	0	0
0	0	39,500	0	410,000	1,930,000
0	0	0	0	375,000	0
7,225,281	4,242,047	6,184,018	6,329,117	6,533,453	6,887,540
(7,204,741)	(5,776,473)	(6,161,033)	(6,291,856)	(6,505,379)	(6,792,450)
20,540	(1,534,426)	62,485	184,261	826,216	2,054,821
(\$1,016,623)	(\$2,367,897)	(\$764,328)	\$1,304,046	(\$3,358,102)	\$7,914,200
2.41%	2.19%	2.36%	1.90%	2.04%	2.01%

Licking County, Ohio

Assessed Valuations and Estimated True Values of Taxable Property
(per \$1,000 of assessed value)
Last Ten Years

Tax year	1997	1998	1999	2000
Real Property				
Assessed	\$1,733,850,900	\$1,836,260,420	\$2,159,151,830	\$2,229,208,000
Actual	4,953,859,714	5,246,458,343	6,169,005,229	6,369,165,714
Public Utility				
Assessed	151,198,660	157,241,230	147,987,940	155,621,590
Actual	151,198,660	157,241,230	147,987,940	155,621,590
Tangible Personal Property				
Assessed	219,393,430	225,823,220	221,025,880	233,932,850
Actual	877,573,720	903,292,880	884,103,520	935,731,400
Total				
Assessed	2,104,442,990	2,219,324,870	2,528,165,650	2,618,762,440
Actual	5,982,632,094	6,306,992,453	7,201,096,689	7,460,518,704
Assessed Value as a Percentage of Actual Value	35.18%	35.19%	35.11%	35.10%
Total Direct Tax Rate	7.20	7.20	7.20	7.20

Source: County Auditor's Office

Licking County, Ohio

2001	2002	2003	2004	2005	2006
\$2,322,803,350	\$2,694,192,000	\$2,789,731,000	\$2,899,647,000	\$3,283,718,000	\$3,381,698,870
6,636,581,000	7,697,691,429	7,970,660,000	8,284,705,714	9,382,051,429	9,661,996,771
123,396,300	134,086,000	134,596,000	130,243,000	128,165,000	126,951,180
123,396,300	134,086,000	134,596,000	130,243,000	128,165,000	126,951,180
248,160,270	229,453,000	228,516,000	218,128,000	235,620,000	138,408,110
992,641,080	917,812,000	914,064,000	872,512,000	942,480,000	553,632,440
2,694,359,920	3,057,731,000	3,152,843,000	3,248,018,000	3,647,503,000	3,647,058,160
7,752,618,380	8,749,589,429	9,019,320,000	9,287,460,714	10,452,696,429	10,342,580,391
34.75%	34.95%	34.96%	34.97%	34.90%	35.26%
7.20	7.20	7.20	7.20	7.40	7.40

Licking County, Ohio

*Property Tax Rates of Direct and Overlapping Governments
(per \$1,000 of assessed value)
Last Ten Calendar Years*

	1997	1998	1999	2000
Direct District Rates				
General Fund	2.20	2.20	2.20	2.20
Mental Health and Retardation	2.30	2.30	2.30	2.30
Children's Services	1.00	1.00	1.00	1.00
Senior Citizens	0.70	0.70	0.70	0.70
Mental Health	1.00	1.00	1.00	1.00
Total	7.20	7.20	7.20	7.20
Overlapping Rates				
Miscellaneous				
West Licking Joint Fire District	8.50	10.50	10.50	10.50
New Albany Plain Local Park District	0.00	0.00	0.00	0.75
Knox County Library District	0.80	0.80	0.80	0.80
Corporations	0.78 - 12.40	0.77 - 12.40	0.40 - 5.40	0.76 - 10.40
Villages	1.20 - 16.30	1.20 - 16.30	1.20 - 16.30	1.20 - 16.30
Townships	2.30 - 10.70	2.30 - 10.70	2.30 - 10.70	2.30 - 10.70
School Districts	30.90 - 69.50	31.30 - 69.10	31.25 - 69.00	31.22 - 73.50
Joint Vocational School Districts	1.20 - 6.40	2.00 - 6.40	2.00 - 6.40	2.00 - 6.40

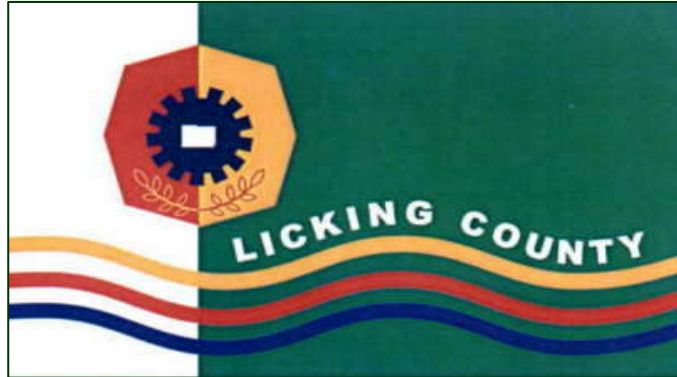
Ohio Revised Code Sections 5705.02 and 5705.07 require a vote of the people for any millage exceeding the "unvoted" or "inside" millage.

Source:

County Auditor's Office
County Treasurer's Office

Licking County, Ohio

2001	2002	2003	2004	2005	2006
2.20	2.20	2.20	2.20	2.20	2.20
2.30	2.30	2.30	2.30	2.30	2.30
1.00	1.00	1.00	1.00	1.00	1.00
0.70	0.70	0.70	0.70	0.90	0.90
1.00	1.00	1.00	1.00	1.00	1.00
7.20	7.20	7.20	7.20	7.40	7.40
10.50	10.50	10.50	10.50	10.50	11.50
0.75	0.75	1.27	1.87	1.72	1.72
0.70	0.70	0.65	0.58	0.54	0.41
0.70 - 10.40	0.70 - 10.40	0.70 - 10.40	0.70 - 10.40	0.70 - 10.40	0.70 - 7.90
1.20 - 15.30	1.20 - 15.30	1.20 - 13.30	1.20 - 13.30	1.20 - 13.30	1.20 - 13.20
2.30 - 11.60	2.30 - 11.60	2.30 - 11.60	2.30 - 11.50	2.30 - 14.20	2.30 - 14.85
31.21 - 73.49	31.14 - 73.49	31.13 - 81.19	31.30 - 82.71	31.30 - 82.71	30.70 - 82.25
2.00 - 6.40	2.00 - 6.40	2.00 - 6.40	2.00 - 6.40	2.00 - 6.40	2.00 - 6.40



Licking County, Ohio

*Principal Taxpayers
Property Tax
Current Year and Six Years Ago*

		2006		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Ohio Power Company	Public Utility	\$42,583,110	1	1.17%
Columbus Southern Power Company	Public Utility	18,732,740	2	0.51%
Licking Rural Electric	Public Utility	15,924,770	3	0.44%
Glimcher Properties Ltd	Development	14,329,140	4	0.39%
MBJ Holdings LLC	Development	11,125,810	5	0.31%
Alltel Ohio Inc.	Public Utility	9,403,560	6	0.26%
Distribution Land Corp	Development	8,667,430	7	0.24%
United Telephone of Ohio	Public Utility	7,169,280	8	0.20%
Owens Corning Fiberglass	Building Materials	6,853,580	9	0.19%
GE Quartz Inc	Fused Quartz Materials	6,170,390	10	0.17%
Subtotal		<u>140,959,810</u>		3.88%
All Others		<u>3,506,098,350</u>		96.12%
Total		<u><u>\$3,647,058,160</u></u>		<u><u>100.00%</u></u>
		2000		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Ohio Power Company	Public Utility	\$45,943,330	1	1.75%
Columbus Southern Power Company	Public Utility	16,880,860	2	0.64%
Alltel Ohio Inc.	Public Utility	15,822,180	3	0.60%
National Gas and Oil Company	Public Utility	14,415,960	4	0.55%
Licking Rural Electric	Public Utility	13,547,820	5	0.52%
United Telephone of Ohio	Public Utility	9,890,450	6	0.38%
Columbia Gas of Ohio	Public Utility	8,018,220	7	0.31%
CNG Transmission	Public Utility	7,072,290	8	0.27%
Columbia Gas Transmission Inc.	Public Utility	4,455,320	9	0.17%
CSX Transportation Inc.	Railroad Public Utility	2,522,030	10	0.10%
Subtotal		<u>138,568,460</u>		5.29%
All Others		<u>2,480,193,980</u>		94.71%
Total		<u><u>\$2,618,762,440</u></u>		<u><u>100.00%</u></u>

Source: County Auditor's Office

Licking County, Ohio

*Property Tax Levies and Collections
(amounts in thousands)
Last Ten Years*

Collection Year	<u>1997</u>	<u>1998</u>	<u>1999</u>
Total Tax Levy (1)	\$13,202,134	\$14,740,657	\$14,929,280
Collections within the Fiscal Year of the Levy			
Current Tax Collections (2)	12,037,743	13,483,682	14,121,843
Percent of Levy Collected	91.18%	91.47%	94.59%
Delinquent Tax Collections	<u>346,959</u>	<u>421,955</u>	<u>535,184</u>
Total Tax Collections	12,384,702	13,905,637	14,657,027
Percent of Total Tax Collections To Tax Levy	93.81%	94.34%	98.18%
Accumulated Outstanding Delinquent Taxes (3)	817,432	835,020	272,253
Percentage of Accumulated Delinquent Taxes to Total Tax Levy	6.19%	5.66%	1.82%

(1) Taxes levied and collected are presented on a cash basis.

(2) State reimbursements of rollback and homestead exemptions are included; December 2005 settlement estimate included.

(3) Penalties and interest are included, since by Ohio law they become part of the tax obligation as assessment occurs.

Source: County Auditor's Office

Licking County, Ohio

<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
\$17,833,577	\$18,338,956	\$18,638,395	\$20,192,371	\$20,816,667	\$21,284,960	\$24,140,454
15,175,839	16,708,286	16,914,312	18,270,843	18,930,805	19,396,783	22,099,049
85.10%	91.11%	90.75%	90.48%	90.94%	91.13%	91.54%
<u>1,417,173</u>	<u>582,178</u>	<u>573,190</u>	<u>582,279</u>	<u>724,615</u>	<u>604,287</u>	<u>768,704</u>
16,593,012	17,290,464	17,487,502	18,853,122	19,655,420	20,001,070	22,867,753
93.04%	94.28%	93.83%	93.37%	94.42%	93.97%	94.73%
1,240,565	1,048,492	1,150,893	1,339,249	1,161,245	1,283,890	1,272,701
6.96%	5.72%	6.17%	6.63%	5.58%	6.03%	5.27%

Licking County, Ohio

Taxable Sales By Industry (Category) Last Five Years

Industry (Category)	<u>2002</u>	<u>2003</u>	<u>2004</u>
Sales Tax Payments	\$5,166,333	\$5,280,242	\$5,507,967
Direct Pay Tax Return Payments	329,903	184,731	282,053
Seller's Use Tax Return Payments	1,144,702	1,073,979	1,246,458
Consumer's Use Tax Return Payments	661,067	713,992	717,745
Motor Vehicle Tax Payments	2,931,708	3,011,369	3,020,831
Watercraft and Outboard Motors	46,637	49,696	40,184
Department of Liquor Control	25,445	26,782	29,009
Sales Tax on Motor Vehicle Fuel Refunds	4,743	840	10,177
Sales/Use Tax Voluntary Payments	15,789	12,704	17,960
Statewide Master Numbers	5,003,482	4,987,768	5,659,380
Sales/Use Tax Assessment Payments	35,526	9,831	16,956
State Administrative Rotary Fund	(153,653)	(153,519)	(165,487)
Sales/Use Tax Refunds Approved	(236,088)	(115,040)	(65,822)
Total	<u>\$14,975,594</u>	<u>\$15,083,375</u>	<u>\$16,317,411</u>
Sales Tax Rate	1.00%	1.00%	1.00%

The rate may be imposed by the commissioners subject to referendum or approved by a majority of the voters within the county.

Source: State Department of Taxation

Note: This information is not available for years prior to 2002.

Licking County, Ohio

2005	2006
\$5,284,297	\$6,975,963
275,760	376,837
1,236,823	1,915,663
804,254	1,044,663
2,921,061	3,755,929
41,545	51,616
31,780	49,376
5,566	6,835
22,268	14,719
6,349,314	8,662,737
28,418	48,895
(170,011)	(229,014)
(50,856)	(37,742)
<u>\$16,780,219</u>	<u>\$22,636,477</u>

1.00%

1.50%

Licking County, Ohio

Ratio of Outstanding Debt By Type Last Ten Years

	1997	1998	1999	2000
Governmental Activities ⁽¹⁾				
General Obligation Bonds Payable	\$7,787,000	\$11,775,000	\$14,641,000	\$14,256,900
Special Assessment Bonds Payable	724,000	536,000	347,000	412,000
Capital Leases	17,787	824	2,831	1,996
Business-type Activities ⁽¹⁾				
Mortgage Revenue Bonds Payable	\$898,000	\$827,000	\$752,000	\$673,000
General Obligation Bonds Payable	685,000	655,000	625,000	595,000
Total Primary Government	<u>\$10,111,787</u>	<u>\$13,793,824</u>	<u>\$16,367,831</u>	<u>\$15,938,896</u>
Population ⁽²⁾				
Licking County	145,324	145,324	145,324	145,491
Outstanding Debt Per Capita	\$70	\$95	\$113	\$110
Income ⁽³⁾				
Personal (in thousands)	3,526,287	3,613,917	5,165,978	3,902,069
Percentage of Personal Income	0.29%	0.38%	0.32%	0.41%

Sources:

(1) Source: County Auditor's Office

(2) US Bureau of Census, Population Division

(3) US Department of Commerce, Bureau of Economic Analysis

(a) Per Capita Income is only available by County, Total Personal Income is a calculation

Licking County, Ohio

2001	2002	2003	2004	2005	2006
\$13,462,586	\$12,651,530	\$11,793,630	\$10,908,780	\$10,346,869	\$11,207,778
131,000	212,586	218,816	181,598	526,046	484,140
1,084	87	0	0	0	0
\$590,000	\$503,000	\$412,000	\$316,000	\$216,000	\$111,000
565,000	530,000	495,000	455,000	415,000	370,000
<u>\$14,749,670</u>	<u>\$13,897,203</u>	<u>\$12,919,446</u>	<u>\$11,861,378</u>	<u>\$11,503,915</u>	<u>\$12,172,918</u>
145,491	145,491	145,491	145,491	151,499	151,499
\$101	\$96	\$89	\$82	\$76	\$80
3,967,540	4,038,103	4,095,135	4,318,900	4,622,083	4,622,083
0.37%	0.34%	0.32%	0.27%	0.25%	0.26%

Licking County, Ohio

Ratios of General Bonded Debt Outstanding Last Ten Years

Year	1997	1998	1999	2000
Population (1)	145,324	145,324	145,324	145,491
Estimated Actual Value (2)	\$5,982,632,094	\$6,306,992,453	\$7,201,096,689	\$7,460,518,704
General Bonded Debt				
General Obligation Bonds	\$8,472,000	\$12,430,000	\$15,266,000	\$14,851,900
Resources Available to Pay Principal	\$2,099,517	\$2,291,089	\$2,360,805	\$2,687,489
Net General Bonded Debt	\$6,372,483	\$10,138,911	\$12,905,195	\$12,164,411
Ratio of Net Bonded Debt to Estimated Actual Value	0.11%	0.16%	0.18%	0.16%
Net Bonded Debt per Capita	\$43.85	\$69.77	\$88.80	\$83.61

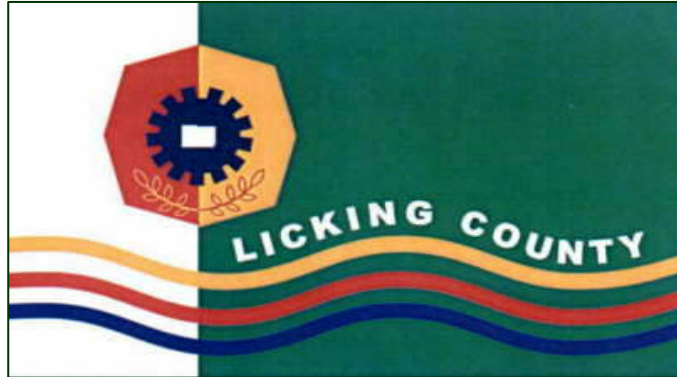
Source:

(1) U.S. Bureau of Census of Population

(2) Source: County Auditor's Office

Licking County, Ohio

2001	2002	2003	2004	2005	2006
145,491	145,491	145,491	145,491	151,499	151,499
\$7,752,618,380	\$8,749,589,429	\$9,019,320,000	\$9,287,460,714	\$10,452,696,429	\$10,342,580,391
\$14,027,586	\$13,181,530	\$12,288,630	\$11,363,780	\$10,761,869	\$11,577,778
\$3,084,710	\$2,790,661	\$2,870,589	\$3,912,902	\$3,772,556	\$3,833,888
\$10,942,876	\$10,390,869	\$9,418,041	\$7,450,878	\$6,989,313	\$7,743,890
0.14%	0.12%	0.10%	0.08%	0.07%	0.07%
\$75.21	\$71.42	\$64.73	\$51.21	\$46.13	\$51.12



Licking County, Ohio

*Computation of Direct and Overlapping
Debt Attributable to Governmental Activities
December 31, 2006*

<u>Jurisdiction</u>	<u>Gross Debt Outstanding</u>	<u>Percentage Applicable to Licking County</u>	<u>Amount Applicable to Licking County</u>
Direct:			
Licking County	\$11,907,778	100.00%	\$11,907,778
Overlapping:			
School Districts:			
Heath City	147,328	7.31%	10,770
Lakewood Local	1,238,974	10.93%	135,420
Licking Heights Local	825,000	13.52%	111,540
Northridge Local	1,040,000	5.77%	60,008
Southwest Licking Local	1,374,999	14.95%	205,562
Licking County Joint Vocational School	394,402	97.50%	384,538
Cities:			
Heath	7,045,000	7.73%	544,579
Newark	20,827,991	22.23%	4,630,062
Pataskala	6,955,000	8.64%	600,912
Reynoldsburg	22,495,000	5.35%	1,203,483
Villages:			
Alexandria	1,389,692	0.18%	2,501
Buckeye Lake	140,000	1.25%	1,750
Granville	1,743,551	4.18%	72,880
Hartford	1,309,000	0.14%	1,833
Hebron	3,352,211	1.60%	53,635
Johnstown	9,865,706	2.65%	261,441
Kirkersville	474,638	0.25%	1,187
New Albany	24,161,000	0.04%	9,664
Townships:			
Bennington	49,286	1.04%	513
Bowling Green	19,732	0.88%	174
Eden	15,000	0.53%	80
Fallsbury	46,850	0.43%	201
Franklin	40,406	1.22%	493
Hartford	139,184	0.90%	1,253
Hopewell	28,312	0.65%	184
Liberty	14,218	1.77%	252
Madison	30,000	1.66%	498
Mary Ann	306,510	0.86%	2,636
McKean	19,125	1.05%	201
Newton	128,817	1.54%	1,984
Perry	37,782	0.71%	268
St. Albans	1,800,000	1.78%	32,040
		Subtotal	8,292,278
		Total	\$20,200,056

Licking County, Ohio

Debt Limitations Last Ten Years

Collection Year	1997	1998	1999	2000
<u>Total Debt</u>				
Net Assessed Valuation	\$2,104,442,990	\$2,219,324,870	\$2,528,165,650	\$2,618,762,440
Debt Limit (1)	51,111,075	53,983,122	61,704,141	63,969,061
County Debt Outstanding (2)	7,787,000	11,775,000	14,641,000	14,256,900
Less:				
Applicable Debt Service Fund Amounts	(2,099,517)	(2,291,089)	(2,360,805)	(2,687,489)
Net Indebtedness Subject to Limit	<u>5,687,483</u>	<u>9,483,911</u>	<u>12,280,195</u>	<u>11,569,411</u>
Overall Legal Debt Margin	<u>\$45,423,592</u>	<u>\$44,499,211</u>	<u>\$49,423,946</u>	<u>\$52,399,650</u>
	88.87%	82.43%	80.10%	81.91%
<u>Unvoted Debt</u>				
Net Assessed Valuation	\$2,104,442,990	\$2,219,324,870	\$2,528,165,650	\$2,618,762,440
Legal Debt Limitation (%) (1)	1.00%	1.00%	1.00%	1.00%
Legal Debt Limitation (\$) (1)	21,044,430	22,193,249	25,281,657	26,187,624
Net Indebtedness Subject to Limit	<u>5,687,483</u>	<u>9,483,911</u>	<u>12,280,195</u>	<u>11,569,411</u>
Overall Legal Debt Margin	<u>\$15,356,947</u>	<u>\$12,709,338</u>	<u>\$13,001,462</u>	<u>\$14,618,213</u>

- (1) Direct Debt Limitation based upon Section 133, The Uniform Bond Act of the Ohio Revised Code.
3.0% of the first \$100,000,000 assessed valuation plus
1.5% on excess of \$100,000,000, not in excess of \$300,000,000, plus
2.5% on the amount in excess of \$300,000,000

- (2) Outstanding debt includes non self-supporting general obligation notes and bonds.

Source: County Auditor's Office

Licking County, Ohio

2001	2002	2003	2004	2005	2006
\$2,694,359,920	\$3,057,731,000	\$3,152,843,000	\$3,248,018,000	\$3,647,503,000	\$3,647,058,160
65,858,998	74,943,275	77,321,075	79,700,450	89,687,575	89,676,454
13,462,586	14,101,530	13,273,630	12,569,780	12,707,869	11,907,778
(2,922,972)	(2,621,729)	(2,684,540)	(3,713,783)	(3,634,915)	(3,697,898)
<u>10,539,614</u>	<u>11,479,801</u>	<u>10,589,090</u>	<u>8,855,997</u>	<u>9,072,954</u>	<u>8,209,880</u>
<u>\$55,319,384</u>	<u>\$63,463,474</u>	<u>\$66,731,985</u>	<u>\$70,844,453</u>	<u>\$80,614,621</u>	<u>\$81,466,574</u>
84.00%	84.68%	86.31%	88.89%	89.88%	90.84%
\$2,694,359,920	\$3,057,731,000	\$3,152,843,000	\$3,248,018,000	\$3,647,503,000	\$3,647,058,160
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
26,943,599	30,577,310	31,528,430	32,480,180	36,475,030	36,470,582
<u>10,539,614</u>	<u>11,479,801</u>	<u>10,589,090</u>	<u>8,855,997</u>	<u>9,072,954</u>	<u>8,209,880</u>
<u>\$16,403,985</u>	<u>\$19,097,509</u>	<u>\$20,939,340</u>	<u>\$23,624,183</u>	<u>\$27,402,076</u>	<u>\$28,260,702</u>

Licking County, Ohio

Pledged Revenue Coverage Last Ten Years

	1997	1998	1999	2000
Wastewater System Bonds				
Gross Revenues ⁽¹⁾	\$714,651	\$872,716	\$1,159,990	\$1,594,201
Direct Operating Expenses ⁽²⁾	800,935	762,787	836,790	994,605
Net Revenue Available for Debt Service	(86,284)	109,929	323,200	599,596
Annual Debt Service Requirement	150,550	148,000	116,350	116,600
Coverage	(0.57)	0.74	2.78	5.14
Special Assessment Bonds				
Special Assessment Collections	\$279,177	\$208,000	\$225,388	\$203,428
Debt Service				
Principal	189,000	188,000	189,000	188,000
Interest	11,340	11,280	11,340	21,078
Coverage	1.39	1.04	1.13	0.97

(1) Gross revenues include operating revenues plus interest income.

(2) Direct operating expenses include operating expenses less depreciation.

Source: County Auditor's Office

Licking County, Ohio

2001	2002	2003	2004	2005	2006
\$1,819,166	\$1,822,900	\$2,008,036	\$2,146,245	\$1,933,917	\$2,035,765
1,360,894	1,395,403	1,758,085	1,773,339	2,056,037	1,559,710
458,272	427,497	249,951	372,906	(122,120)	476,055
116,650	116,500	116,150	116,600	115,800	115,800
3.93	3.67	2.15	3.20	(1.05)	4.11
\$308,543	\$46,055	\$51,378	\$54,265	\$337,856	\$59,846
281,000	33,740	33,270	37,218	30,552	41,906
22,100	5,121	991	16,038	98,347	19,591
1.02	1.19	1.50	1.02	2.62	0.97

Licking County, Ohio

Demographic and Economic Statistics Last Ten Years

Calendar Year	1997	1998	1999	2000
Population ⁽¹⁾				
Licking County	145,324	145,324	145,324	145,491
Income ^{(2) (a)}				
Total Personal (in thousands)	3,526,287	3,613,917	5,165,978	3,902,069
Per Capita	24,265	24,868	35,548	26,820
Unemployment Rate ⁽³⁾				
Federal	5.4%	4.9%	4.5%	4.2%
State	4.8%	4.6%	4.3%	4.3%
Licking County	3.8%	3.8%	3.7%	3.5%
Civilian Work Force Estimates ⁽³⁾				
State	5,710,000	5,678,000	5,749,000	5,900,400
Licking County	71,800	72,800	72,500	73,100

Sources:

(1) US Bureau of Census of Population

(2) US Department of Commerce, Bureau of Economic Analysis information is only available through 2005 for the presentation of 2006 statistics, the County is using the latest information available.

(a) Total Personal Income is a calculation

(3) State Department of Labor Statistics

Licking County, Ohio

2001	2002	2003	2004	2005	2006
145,491	145,491	145,491	145,491	151,499	151,499
3,967,540	4,038,103	4,095,135	4,318,900	4,622,083	4,622,083
27,270	27,755	28,147	29,685	30,509	30,509
3.8%	4.8%	5.8%	6.0%	5.5%	5.0%
3.7%	4.3%	5.7%	6.1%	6.0%	5.9%
3.6%	4.7%	6.0%	5.9%	5.8%	5.1%
5,857,000	5,828,000	5,915,000	5,875,300	5,900,400	5,934,000
75,100	77,800	78,800	80,500	81,100	82,700

Licking County, Ohio

Principal Employers Current Year and Four Years Ago

Employer	Nature of Business	Location	2006	
			Number of Employees	Percentage of Total Employment
Licking Memorial Hospital	Health Care	Newark	1,436	1.83%
Licking County Government	Government Services	Newark	1,252	1.59%
Owens Corning Corporation	Glass Fiber Building Materials	Newark	1,037	1.32%
Newark City School District	Education	Newark	1,035	1.32%
O.S.U. - Newark/COTC	Education	Newark	1,015	1.29%
State Farm Insurance	Insurance/Underwriting	Newark	994	1.27%
Wal*Mart	Department/Grocery Store	Newark	697	0.89%
Anomatic	Anodizing Aluminum Process Mfg.	Newark/Heath	655	0.83%
Boeing Company	Aerospace Industries	Heath	582	0.74%
Longaberger	Specialty Basket and Pottery Mfg.	Newark	508	0.65%
Total			9,211	
Total Employment within the County			78,500	

Employer	Nature of Business	Rank	2002	
			Number of Employees	Percentage of Total Employment
Licking Memorial Hospital	Health Care	1	1,381	2.00%
Licking County Government	Government Services	2	1,273	1.84%
Owens Corning Corporation	Glass Fiber Building Materials	3	1,051	1.52%
Newark City School District	Education	4	1,083	1.57%
O.S.U. - Newark/COTC	Education	5	956	1.38%
State Farm Insurance	Insurance/Underwriting	6	953	1.38%
Wal*Mart	Department/Grocery Store	7	400	0.58%
Anomatic	Anodizing Aluminum Process Mfg.	8	519	0.75%
Boeing Company	Aerospace Industries	9	618	0.89%
Longaberger	Specialty Basket and Potery Mfg.	10	610	0.88%
Total			8,844	
Total Employment within the County			69,100	

Source: County Auditor's Office

Licking County, Ohio

Full Time Equivalent Employees by Function

December 31, 2006

	<u>2006</u>
Governmental Activities	
Public Safety	
Sheriff	190.00
Emergency Management	164.00
Health	
Health and Welfare	219.00
Human Services	
Child Welfare	73.00
Other Human Services	269.00
Community and Economic Development	
Agriculture	21.00
Other Community and Economic Development	19.00
Public Works	
Sanitation	8.00
Roads and Bridges	69.00
General Government	
Legislative and Executive	9.00
Finance	25.00
Administration	471.50
Judicial	1,391.00
 Business-Type Activities	
Utilities	
Water	7.00
Wastewater	10.00
<i>Total Employees</i>	<u><u>2,945.50</u></u>

Method: 1.00 for each full-time, 0.50 for each part-time and 0.25 for each seasonal employee

Source: County Auditor's Office

Licking County, Ohio

Operating Indicators by Function Last Five Years

	2002	2003	2004	2005
Governmental Activities				
Public Safety				
Sheriff				
Jail Operation				
Total Number of Inmates	4,689	4,768	4,802	4,799
Number of Male Inmates	3,769	3,819	3,914	3,867
Number of Female Inmates	920	949	888	932
Number of Felonies Inmates	1,457	1,322	1,434	1,431
Number of Misdemeanors Inmates	3,232	3,446	3,368	3,178
Enforcement				
Number of Rapes Reported	16	15	20	26
Number of Burglaries Reported	322	409	428	420
Number of Domestic Violence Reported	608	558	620	626
Emergency Services				
9-1-1 Center				
Number of 9-1-1 Calls	36,722	42,526	46,927	44,630
Number of Incidents	23,074	23,205	25,080	20,060
Health				
Dog and Kennel				
Number of Dog Tags Sold - Regular	21,467	21,442	21,483	21,524
Number of Dog Tags Sold - Kennel Sets	389	377	393	415
Human Services				
MRDD Board				
Clients Enrolled	955	1,062	1,009	1,067
Job and Family Services				
Recipients Receiving Food Stamps	7,841	8,619	10,031	11,224
Recipients Receiving Medicaid	16,090	17,141	16,015	20,279
Recipients Receiving Cash Assistance	1,544	1,571	1,521	1,496
Children Services				
Average Client Count - Foster Care	435	450	509	467
Child Support Enforcement Agency				
Number of Active Support Orders	12,229	12,549	13,899	13,504
Number of Paternitys - Administrative	238	523	582	405
Veteran Services				
Number of Client Contacts	11,627	13,618	13,481	10,807
Number of Transports to VA Clinics	661	1,141	1,406	1,318
Number of Financial Assistance Applications	1,064	398	296	737

Licking County, Ohio

2006

4,843

3,852

991

1,500

3,166

24

421

573

49,363

20,351

24,307

444

1,086

12,294

20,816

1,372

425

14,043

409

13,486

1,589

372

Licking County, Ohio

Operating Indicators by Function Last Five Years

	2002	2003	2004	2005
Community and Economic Development				
Code Compliance				
Number of Residential Permits Issued	1,856	1,434	1,299	1,085
Number of Commercial Permits Issued	476	432	378	494
Number of 1, 2, 3 Family Dwellings	1,047	1,039	906	721
Number of Inspections Performed	18,575	16,747	17,782	16,236
Economic Development				
Number of Major New Development Projects	3	1	4	11
Number of Jobs Created	105	34	92	255
Number of Jobs Retained	58	30	221	1,163
Public Works				
Engineering				
Miles of Road Resurfaced	37.78	40.00	45.01	45.82
Miles of RoadChip Sealed	42.79	56.76	39.26	48.65
Number of Bridges Replaced	9	6	7	6
General Government				
Judicial				
Common Pleas Court - General				
Number of Criminal Cases	547	575	649	698
Number of Civil Cases	1,388	1,479	1,605	1,626
Probate Court				
Number of Estate Cases Filed	765	688	673	744
Number of Guardianship Cases Filed	87	118	99	112
Adult Court				
Number of New Offenders	631	549	690	720
Number of Contacts/Visits Made	10,588	12,117	12,355	14,804
Number of Drug Tests	5,646	4,506	4,621	3,800
Juvenile Court				
Number of Delinquent Cases Filed	1,384	1,187	1,093	907
Number of Traffic Cases Filed	1,205	1,306	1,249	1,111
Legislative and Executive				
Commissioners				
Number of Resolutions	1,687	1,665	1,743	1,744
Number of Annexations	7	7	13	14

Licking County, Ohio

2006

812
475
500
12,190

12
350
941

42.85
44.66
6

766
1,948

694
107

898
13,748
4,270

1,003
939

1,713
17

Licking County, Ohio

Operating Indicators by Function Last Five Years

	2002	2003	2004	2005
Auditor				
Real Estate				
Number of Non-Exempt	4,380	4,399	4,057	3,615
Number of Conveyance	4,803	5,046	5,215	4,967
Weights and Measures				
Number of Inspections Performed	474	461	448	454
Number of Tests Performed	2,629	2,564	2,710	2,773
Personal Property Tax				
Filings	5,743	5,935	3,132	3,069
Treasurer				
Return on Portfolio as of December 31st	3.23%	1.77%	1.55%	2.92%
Data Processing				
Number of Users Served - Data	544	563	584	605
Number of Users Served - Voice	0	0	917	951
Board of Elections				
Number of Registered Voters	99,182	99,119	111,387	99,368
Number of Voters Last General Election	49,121	42,203	80,537	41,221
Percentage of Register Voters that Voted	49.53%	42.58%	72.30%	41.48%
Recorder				
Number of Deeds Recorded	9,107	9,699	9,760	9,388
Number of Sheriff's Deeds Recorded	186	344	407	460
Number of Mortgages Recorded	18,396	23,361	16,254	14,481
Number of Mortgages Releases Recorded	14,714	20,014	13,157	12,162
Number of Plats Recorded	85	82	102	108
Total Instruments Recorded	42,488	53,500	39,680	36,599

Business-Type Activities

Enterprise

Water and Wastewater

Number of Residential Equivalent Users

Buckeye Lake - Sewer only	3,458	3,273	3,410	3,419
Harbor Hills - Water only	368	347	341	338
Prescott Estates - Water and Sewer	151	151	151	150
Jardin Manor - Sewer only	0	151	151	151

Number of New Tap Connections

Buckeye Lake - Sewer only	10	14	16	13
Harbor Hills - Water only	29	3	8	8
Prescott Estates - Water and Sewer	3	0	0	0

Source: County Departments

Licking County, Ohio

2006

4,392

4,385

457

2,849

4.85%

627

985

102,497

58,133

56.72%

8,601

587

12,693

10,909

85

32,875

3,602

326

150

151

27

7

0

Licking County, Ohio

Capital Asset Statistics by Function Last Seven Years

	2000	2001	2002	2003
Governmental Activities				
General Government				
Judicial				
Buildings and Improvements	\$0	\$11,727	\$11,727	\$0
Machinery and Equipment	668,215	725,315	776,375	1,034,916
Legislative				
Land	1,889,828	1,932,177	1,932,177	1,932,177
Construction in Progress	0	0	0	135,339
Buildings and Improvements	2,800,715	3,086,662	3,086,662	2,951,323
Machinery and Equipment	1,565,648	1,878,521	1,985,742	2,192,127
Public Safety				
Land	608,306	608,306	608,306	608,306
Construction in Progress	0	2,236,700	0	100,823
Buildings and Improvements	10,911,858	10,949,719	13,038,419	12,937,596
Machinery and Equipment	1,563,410	1,960,277	2,820,068	2,818,938
Public Works				
Land	1,330	1,330	1,330	1,330
Buildings and Improvements	15,867	15,867	15,867	15,837
Machinery and Equipment	1,381,851	1,689,067	1,969,266	2,197,425
Infrastructure	0	0	0	1,066,556
Health				
Land	96,613	96,613	96,613	96,613
Construction in Progress	0	0	0	48,830
Buildings and Improvements	935,469	935,469	935,469	886,639
Machinery and Equipment	652,350	794,498	843,530	855,109
Human Services				
Machinery and Equipment	572,795	634,953	694,163	714,429
Business-Type Activities				
Water				
Land	44,737	44,737	44,737	44,737
Buildings	52,913	52,913	52,913	52,913
Machinery and Equipment	104,910	107,981	107,981	112,891
Infrastructure	1,114,445	1,114,445	1,114,445	1,114,445
Wastewater				
Land	114,102	114,102	114,102	114,102
Construction in Progress	0	0	0	0
Buildings	4,096,323	4,096,323	4,096,323	4,096,323
Machinery and Equipment	158,490	257,013	401,126	593,374
Infrastructure	6,368,830	10,515,915	10,515,915	10,515,915

Source: County Auditor's Office

Note: Capital Assets were restated in 2004

Licking County, Ohio

2004	2005	2006
\$1,820	\$1,820	\$1,820
1,087,475	935,840	950,474
1,945,812	1,945,812	1,945,812
0	0	113,750
3,077,056	3,605,846	3,605,846
2,511,211	3,202,843	5,232,636
608,306	608,306	608,306
0	0	0
13,000,558	13,560,058	13,560,058
2,930,552	3,531,318	3,594,412
3,983,902	3,983,902	3,983,902
15,867	15,867	15,867
2,371,167	2,635,230	2,746,802
68,216,840	70,434,755	71,657,912
96,613	96,613	96,613
0	0	435,215
750,104	750,104	750,104
892,127	953,630	1,101,367
800,448	879,267	959,089
14,842	14,842	14,842
318,606	318,606	318,606
183,251	350,405	401,536
813,114	813,114	813,114
143,997	143,997	143,997
315,000	0	4,082,392
10,686,336	10,686,336	10,686,336
564,261	608,389	717,061
4,006,421	4,008,421	4,008,421





Mary Taylor, CPA
Auditor of State

FINANCIAL CONDITION

LICKING 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
JULY 24, 2007**