

LICKING COUNTY
SINGLE AUDIT
YEAR ENDED DECEMBER 31, 2007



Mary Taylor, CPA

Auditor of State

Board of County Commissioners
Licking County
20 S. 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, 2007 through December 31, 2007. 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.

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

July 17, 2008

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LICKING COUNTY
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LICKING COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2007

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	\$ 507,826	\$ 568,792
HOME Partnership Grant	B-C-04-041-2	14.239	27,507	-
Total U.S. Department of Housing and Urban Development			535,333	568,792
<u>U.S. DEPARTMENT OF TRANSPORTATION:</u> Pass through Ohio Department of Transportation				
Highway Planning and Construction	DOTC 13077	20.205	231,036	289,156
Pass through Ohio Department of Public Safety				
Selective Traffic Enforcement Grant	HVED-2007-45	20.600	44,404	29,084
Direct				
Federal Transit Grant	n/a	20.500	304,711	299,784
Airport Improvement Program	various	20.106	110,733	116,184
Total U.S. Department of Transportation			690,884	734,208
<u>U.S. DEPARTMENT OF JUSTICE:</u> Pass through Ohio Office of Criminal Justice Services				
Juvenile Accountability Incentive Block Grant	2005-JB-012-B615	16.523	-	19,542
Criminal Alien Assistance Grant	2007-F7043-OH-AP	16.572	2,453	2,453
Bullet Proof Vest Program	n/a	16.607	2,813	2,813
Edward Bryne Memorial Grant	various	16.579	97,852	97,852
Total U.S. Department of Justice			103,118	122,660
<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	23,013	29,025
Pass through State Dept. of MR/DD				
Social Services Block Grant	n/a	93.667	114,394	114,394
SCHIP Grant	n/a	93.767	6,678	6,678
Medical Assistance - Title XIX	IO Waiver	93.778	1,028,902	1,028,902
	CAFS-TCM	93.778	566,926	566,926
			1,595,828	1,595,828
Total U.S. Department of Health and Human Services			1,739,913	1,745,925

See notes to Schedule of Federal Awards Expenditures.

LICKING COUNTY
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2007

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	13,933	13,933
Special Education Grants to State	0711-34PGSC-07P	84.027	30,380	30,380
Total U.S. Department of Education			44,313	44,313
<u>U.S. DEPARTMENT OF LABOR:</u>				
Pass through Ohio Department of JFS				
Workforce Improvement Act Cluster				
WIA -Adult	n/a	17.258	292,983	284,176
WIA - Adult - Administration			-	8,807
			292,983	292,983
WIA-Youth	n/a	17.259	237,329	180,543
WIA - Youth - Administration			-	56,786
			237,329	237,329
WIA - Dislocated Worker	n/a	17.260	415,087	391,887
WIA - Dislocated Worker - Administration			-	23,200
			415,087	415,087
Total U.S. Department of Labor			945,399	945,399
<u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u>				
Americorps	JJWC-07-06/07	94.006	21,103	21,414
Total Corporation for National and Community Service			21,103	21,414
<u>DEPARTMENT OF HOMELAND SECURITY</u>				
Pass through Ohio EMA				
State Homeland Security	GET7-0039	97.073	156,586	156,586
FEMA Planning	n/a	97.029	5,163	10,842
Citizens Corps Grant	GE-T7-0030	97.053	5,500	5,500
Emergency MGT Performance Grant	2007ENG0024	97.042	57,448	57,448
Total Federal Emergency Management Agency			224,697	230,376
<u>ELECTION ASSISTANCE COMMISSION</u>				
Pass through Ohio Secretary of State				
Help America Vote Training	05-SOS-HAVA-45	39.011	-	2,065
Total Election Assistance Commission			-	2,065
Total Federal Awards Expenditures			\$ 4,304,760	\$ 4,415,152

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, 2007, and have issued our report thereon dated June 20, 2008. 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 20, 2008.

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 20, 2008.

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 20, 2008

**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, 2007. 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, 2007. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as item 2007-01.

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 grant agreements 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, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Licking County's internal control over compliance.

Internal Control over Compliance (Continued)

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the County's internal control. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2007-02 to be a significant deficiency.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the County's internal control. We did not consider any of the deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses.

Licking County's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit Licking County's response and, accordingly, we express no opinion on it.

Schedule of Federal Award Expenditures

We have audited the financial statements of the governmental activities, business-type activities, each major fund, discretely presented component units and the aggregated remaining fund information of Licking County as of and for the year ended December 31, 2007, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 20, 2008. 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 20, 2008

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

**FINANCIAL CONDITION
LICKING COUNTY
DECEMBER 31, 2007**

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 significant deficiencies In internal control 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 significant deficiencies In internal control reported for major federal programs?	Yes
<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?	Yes
<i>(d)(1)(vii)</i>	Major Programs (List):	WIA #17.258, 17.259, 17.260 Highway Planning #20.205
<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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
OMB CIRCULAR A – 133 SECTION .505

FINANCIAL CONDITION
LICKING COUNTY
DECEMBER 31, 2007

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

DEPARTMENT OF TRANSPORTATION

HIGHWAY PLANNING AND CONSTRUCTION CFDA #20.205

Finding 2007-01 Grant No. ODOT 14442, Year Ended December 31, 2007

Condition: Licking County used the *Fixed Rate Method* for handling the over/under recovery of fringe benefits and indirect costs calculated at the end of the fiscal year. With this method, adjusting entries are processed in a future fiscal year to bring the total fringe benefits and indirect costs allocated in balance with the total costs incurred.

Criteria: To be in compliance with OMB Circular A-87, The County is required to calculate the over/under recovery of fringe benefits and indirect costs, and produce an annual *Statement of Direct Labor, Fringe Benefits, and General Overhead*. Subsequently, the necessary adjustments resulting from this calculation must be posted to the accounting system.

Effect: Failure to post the required entries causes the fringe benefits and indirect costs that were recovered to not be in balance with the actual costs incurred.

Cause: The proper entries were calculated but not posted to the accounting system.

Population and items tested: All calculated entries were reviewed and traced to accounting system.

Questioned Costs: \$0

Auditor Recommendation: The County must record the fringe benefits and indirect costs allocated to each program throughout the the year in its general ledger. At the end of the fiscal year the county must calculate the over/under recovery of fringe benefits and indirect costs consistent with the methodology approved by ODOT. Because the Fixed Rate Method of reconciling the over/under recovery of fringe benefits and indirect costs, the calculated over/under recovery amounts are carried forward to a future fiscal year. In this future fiscal year, the County must post the adjusting entries to the costs pools to bring the fringe benefits and indirect costs recovered in balance with the fringe benefits and indirect costs incurred.

Grantee Response: The County agrees with the finding. They have currently combined separate accounting systems into one and will post the proper entries.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
OMB CIRCULAR A – 133 SECTION .505

FINANCIAL CONDITION
LICKING COUNTY
DECEMBER 31, 2007

SIGNIFICANT DEFICIENCIES

Finding 2007-02 Grant No. ODOT 14442, Year Ended December 31, 2007

Condition: Timesheets were not properly tracking indirect hours and were unsigned or stamped with a unauthorized signature stamp.

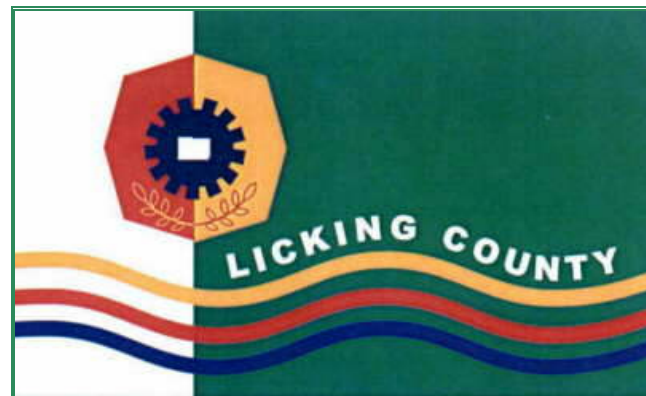
Criteria: Internal controls should be in place so that timesheets are properly completed and approved.

Effect: If timesheets are not properly completed and approved this could lead to errors in billing labor costs to ODOT.

Auditor Recommendation: All timesheets should be completed and approved by appropriate personnel.

Grantee Response: The County agrees with the finding. As of July 1, 2007 all timesheets have been properly completed and signed by appropriate personnel.

*County Seat
Newark, Ohio*



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2007



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2007

*J. Terry Evans
County Auditor*

*Prepared by the
Licking County Auditor's Office*



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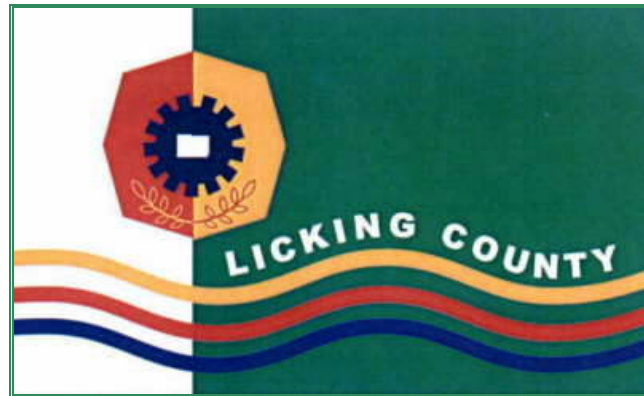
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INTRODUCTORY SECTION



J. Terry Evans

Licking County Auditor

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

June 20, 2008

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, 2007 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, 2007***

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 2 cities that overlap 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, 2007***

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 General Division Common Pleas Court Judges, two Domestic Relations Judges and one Juvenile/Probate Judge are elected to six year terms.

Economic Outlook

Licking County is one of the fastest growing areas in Ohio. The 2007 unemployment rate for Licking County of 5.7% 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, 2007***

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 Buckeye Lake Regional Sewage Treatment Plant is currently undergoing major improvements as required by the Environmental Protection Agency (EPA). The project began in April 2006 and will finish on time in April 2008. The County has gained approval of an Ohio EPA discounted financing rate for this project.

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, 2007***

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, Conservation and Recreation, 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, 2007***

In addition to the above coverages the County administers a self-insured risk program for employee medical and dental coverage.

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, 2006. 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, 2007***

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 Annual 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,



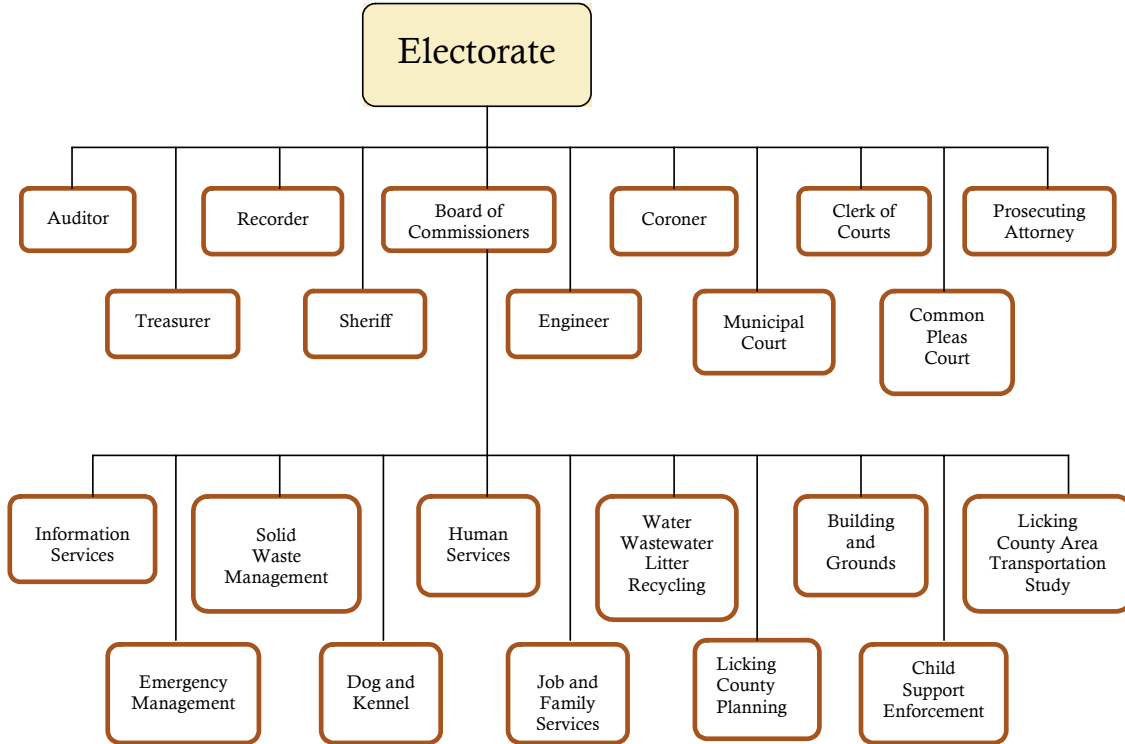
J. Terry Evans
Licking County Auditor

LICKING COUNTY, OHIO

**List of Elected Officials
For the Year Ended December 31, 2007**

<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
Mark A. Van Buren	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
Kenneth W. Oswalt	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
Marcia J. Phelps	Clerk of Courts	12/31/13

**County Organizational Chart
For the Year Ended December 31, 2007**



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

*Government Finance Officers Association of the United States and Canada
Certificate of Achievement for Excellence in Financial Reporting*

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, 2006

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.



Charles S. Cox

President

Jeffrey R. Emer

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, 2007, 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, 2007, 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, and Children Services 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 20, 2008, 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.

Independent Auditors Report
Page 2

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprised 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 20, 2008

This discussion and analysis of Licking County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2007. 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 2007 are as follows:

- ❑ In total, net assets increased \$10,658,717. Net assets of governmental activities increased \$10,558,073, which represents a 11% increase from 2006. Net assets of business-type activities increased \$100,644 or less than 1% from 2006.
- ❑ General revenues accounted for \$67,484,363 in revenue or 59% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for \$46,540,734 or 41% of total revenues of \$114,025,097.
- ❑ The County had \$100,844,810 in expenses related to governmental activities; only \$44,013,372 of these expenses were offset by program specific charges for services, grants or contributions.
- ❑ Among major funds, the general fund had \$46,636,765 in revenues and \$40,323,179 in expenditures. The general fund's fund balance increased from \$13,677,433 to a balance of \$15,926,528.

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.

LICKING COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2007

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 2007 compared to 2006.

	Governmental Activities		Business-type Activities		Total	
	2007	2006	2007	2006	2007	2006
Current and other assets	\$90,150,289	\$79,236,339	\$5,919,058	\$9,500,908	\$96,069,347	\$88,737,247
Capital assets, Net	62,953,552	62,192,521	17,464,107	13,045,975	80,417,659	75,238,496
Total assets	153,103,841	141,428,860	23,383,165	22,546,883	176,487,006	163,975,743
Long-term debt outstanding	14,270,813	15,125,067	387,848	536,376	14,658,661	15,661,443
Other liabilities	30,057,840	28,086,678	11,484,457	10,600,291	41,542,297	38,686,969
Total liabilities	44,328,653	43,211,745	11,872,305	11,136,667	56,200,958	54,348,412
Net assets						
Invested in capital assets, net of related debt	51,580,909	49,800,603	7,743,661	2,164,975	59,324,570	51,965,578
Restricted	26,352,190	23,347,063	0	0	26,352,190	23,347,063
Unrestricted	30,842,089	25,069,449	3,767,199	9,245,241	34,609,288	34,314,690
Total net assets	\$108,775,188	\$98,217,115	\$11,510,860	\$11,410,216	\$120,286,048	\$109,627,331

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LICKING COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2007**

Unaudited

Changes in Net Assets – The following table shows the changes in net assets for 2007 compared to 2006:

	Governmental Activities		Business-type Activities		Total	
	2007	2006	2007	2006	2007	2006
Revenues						
Program Revenues:						
Charges for Services and Sales	\$10,486,461	\$10,737,196	\$2,527,362	\$2,312,779	\$13,013,823	\$13,049,975
Operating Grants and Contributions	32,282,685	30,658,017	0	0	32,282,685	30,658,017
Capital Grants and Contributions	1,244,226	1,625,400	0	0	1,244,226	1,625,400
Total Program Revenues	44,013,372	43,020,613	2,527,362	2,312,779	46,540,734	45,333,392
General Revenues:						
Property Taxes	22,189,749	20,444,409	0	0	22,189,749	20,444,409
Sales Taxes	24,751,138	23,730,293	0	0	24,751,138	23,730,293
Intergovernmental, Unrestricted	13,453,254	13,980,361	0	0	13,453,254	13,980,361
Investment Earnings	4,107,176	3,853,374	135,308	7,074	4,242,484	3,860,448
Miscellaneous	2,847,738	2,940,868	0	0	2,847,738	2,940,868
Total General Revenues	67,349,055	64,949,305	135,308	7,074	67,484,363	64,956,379
Total Revenues	111,362,427	107,969,918	2,662,670	2,319,853	114,025,097	110,289,771
Program Expenses						
Public Safety	19,978,109	20,221,025	0	0	19,978,109	20,221,025
Health	4,487,341	3,077,741	0	0	4,487,341	3,077,741
Human Services	44,509,343	41,153,930	0	0	44,509,343	41,153,930
Conservation and Recreation	1,147,499	1,062,742	0	0	1,147,499	1,062,742
Community and Economic Development	1,081,339	1,335,254	0	0	1,081,339	1,335,254
Public Works	7,472,624	7,150,161	0	0	7,472,624	7,150,161
General Government	21,478,197	20,786,809	0	0	21,478,197	20,786,809
Interest and Fiscal Charges	60,358	797,065	0	0	60,358	797,065
Water	0	0	255,957	249,450	255,957	249,450
Wastewater	0	0	2,265,613	2,219,436	2,265,613	2,219,436
Total Expenses	100,844,810	95,584,727	2,521,570	2,468,886	103,366,380	98,053,613
Change in Net Assets Before Transfers	10,517,617	12,385,191	141,100	(149,033)	10,668,717	12,236,158
Transfers	40,456	95,090	(40,456)	(95,090)	0	0
Total Change in Net Assets	10,558,073	12,480,281	100,644	(244,123)	10,668,717	12,236,158
Beginning Net Assets	98,217,115	85,736,834	11,410,216	11,654,339	109,627,331	97,391,173
Ending Net Assets	\$108,775,188	\$98,217,115	\$11,510,860	\$11,410,216	\$120,286,048	\$109,627,331

Governmental Activities

Net assets of the County's governmental activities increased \$10,558,073. This represents an 11% change from 2006. A replacement levy for the Mental Health Services Board resulted in the increase in property taxes. The increase in sales tax revenue can be attributed to a one half percent increase in the County sales tax rate. Operating Grants and Contributions increased 5% due to increases in Job and Family Services and Mental Retardation and Developmental Disabilities grants.

LICKING COUNTY, OHIO

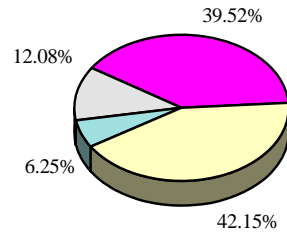
**Management's Discussion and Analysis
For the Year Ended December 31, 2007**

Unaudited

Tax revenue accounted for \$46,940,887 of the \$111,362,427 in total revenues for governmental activities. Sales tax accounted for \$24,751,138, or approximately 53% of total tax revenue.

The County's direct charges to users of governmental services totaled \$10,486,461. This amount represents 9% of total revenues for governmental activities and 24% of program specific revenues.

Revenue Sources	2007	Percent of Total
Intergovernmental, Unrestricted	\$13,453,254	12.08%
Program Revenues	44,013,372	39.52%
General Tax Revenues	46,940,887	42.15%
General Other	6,954,914	6.25%
Total Revenue	\$111,362,427	100.00%



Business-Type Activities

Net assets of the business-type activities increased \$100,644. This represents less than a 1% increase from 2006. These programs had revenues of \$2,662,670 and expenses of \$2,521,570 for fiscal year 2007. 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 \$43,898,432, above last year's total of \$39,039,957. The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2007 and 2006.

	Fund Balance December 31, 2007	Fund Balance December 31, 2006	Increase (Decrease)
General	\$15,926,528	\$13,677,433	\$2,249,095
Public Assistance	601,401	462,551	138,850
Community MRDD	5,154,772	5,197,995	(43,223)
Children's Services	1,888,032	2,004,002	(115,970)
Mental Health Levy	0	0	0
Other Governmental	20,327,699	17,697,976	2,629,723
Total	\$43,898,432	\$39,039,957	\$4,858,475

LICKING COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2007**

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:

	2007 Revenues	2006 Revenues	Increase (Decrease)
Taxes	\$31,976,155	\$30,806,568	\$1,169,587
Intergovernmental Revenues	4,963,496	4,861,197	102,299
Charges for Services	4,281,129	4,422,776	(141,647)
Licenses and Permits	9,734	10,663	(929)
Investment Earnings	3,868,547	3,604,009	264,538
Fines and Forfeitures	170,087	191,348	(21,261)
All Other Revenue	1,367,617	1,603,520	(235,903)
Total	<u>\$46,636,765</u>	<u>\$45,500,081</u>	<u>\$1,136,684</u>

General Fund revenues in 2007 increased approximately 3% compared to revenues in fiscal year 2006. Increases in tax revenues can be attributed to a one half percent increase in the County's sales tax rate, while increases in invested balances caused the increase in investment earnings. The decrease in charges for services was partly due to decreases in transfer fees.

	2007 Expenditures	2006 Expenditures	Increase (Decrease)
Public Safety	\$18,514,479	\$17,066,916	\$1,447,563
Health	276,565	247,993	28,572
Human Services	1,904,566	1,469,672	434,894
Conservation and Recreation	1,147,499	1,062,742	84,757
Public Works	83,875	73,084	10,791
General Government	17,724,995	16,605,568	1,119,427
Capital Outlay	671,200	220,347	450,853
Total	<u>\$40,323,179</u>	<u>\$36,746,322</u>	<u>\$3,576,857</u>

Expenditures increased \$3,576,857 or 10% 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 30%. This was due mostly to an increase in amounts transferred in.

Community MRDD Fund – The fund balance reported in the Community MRDD Fund remained very stable, decreasing less than 1%.

Children's Services Fund – The County's Children's Services Fund balance decreased 6%. This was due mainly to a decrease in amounts transferred in.

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 2007 the County amended its General Fund budget several times, none significant.

For the General Fund, final budgeted revenue of \$44.1 million was not significantly different than original budget estimates of \$44.8 million. Actual budget basis revenue of \$47.1 million was higher than final budgeted figures due mostly to increases in taxes and investment earnings. The General Fund had an adequate fund balance to cover expenditures.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of fiscal 2007 the County had \$80,417,659 net of accumulated depreciation invested in land, buildings, improvements, equipment, vehicles and infrastructure. Of this total, \$62,953,552 was related to governmental activities and \$17,464,107 to the business-type activities. The following table shows fiscal 2006 and 2007 balances:

	Governmental Activities		Increase (Decrease)
	2007	2006	
Land	\$6,998,328	\$6,634,633	\$363,695
Construction in Progress	731,755	548,965	182,790
Buildings and Improvements	18,218,603	17,933,695	284,908
Machinery and Equipment	15,786,590	14,584,780	1,201,810
Infrastructure	73,055,903	71,657,912	1,397,991
Less: Accumulated Depreciation	(51,837,627)	(49,167,464)	(2,670,163)
Totals	<u>\$62,953,552</u>	<u>\$62,192,521</u>	<u>\$761,031</u>

LICKING COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2007**

Unaudited

Machinery and equipment increased significantly due to the acquisition of police cruisers and a street loader. The increase in infrastructure was the result of routine road and bridge maintenance.

	Business - Type Activities		Increase (Decrease)
	2007	2006	
Land	\$158,839	\$158,839	\$0
Construction in Progress	8,805,484	4,082,392	4,723,092
Buildings	11,004,942	11,004,942	0
Machinery and Equipment	1,190,104	1,118,597	71,507
Infrastructure	4,821,535	4,821,535	0
Less: Accumulated Depreciation	(8,516,797)	(8,140,330)	(376,467)
Totals	<u>\$17,464,107</u>	<u>\$13,045,975</u>	<u>\$4,418,132</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 7.

Debt

At December 31, 2007, the County had \$10.4 million in general obligation bonds outstanding, \$903,834 due within one year. The following table summarizes the County's debt outstanding as of December 31, 2007 and 2006:

	2007	2006
Governmental Activities:		
General Obligation Bonds	\$10,096,383	\$11,207,778
Special Assessment Bonds	464,859	484,140
Capital Lease Payable	111,401	0
Compensated Absences	3,598,170	3,433,149
Total Governmental Activities	<u>14,270,813</u>	<u>15,125,067</u>
Business-Type Activities:		
Mortgage Revenue Bond	0	111,000
General Obligation Bond	325,000	370,000
Compensated Absences	62,848	55,376
Total Business-Type Activities	<u>387,848</u>	<u>536,376</u>
Totals	<u>\$14,658,661</u>	<u>\$15,661,443</u>

Additional information on the County's long-term debt can be found in Note 10.

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 2008 has helped with the 2008 general fund budget. The commissioners passed the annual appropriation in March of 2008 in the amount of \$51.3 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, 2007**

	Governmental Activities	Business-Type Activities	Total
Assets:			
Cash and Cash Equivalents	\$ 47,068,423	\$ 5,712,459	\$ 52,780,882
Cash and Cash Equivalents in Segregated Accounts	44,064	0	44,064
Cash and Cash Equivalents with Fiscal Agent	80,808	0	80,808
Investments	3,003,785	0	3,003,785
Receivables:			
Taxes	27,697,334	0	27,697,334
Accounts	368,081	174,682	542,763
Intergovernmental	7,865,936	0	7,865,936
Interest	70,858	396	71,254
Special Assessments	453,067	0	453,067
Loans	3,056,590	0	3,056,590
Inventory of Supplies at Cost	276,121	31,521	307,642
Prepaid Items	165,222	0	165,222
Non-Depreciable Capital Assets	7,730,083	8,964,323	16,694,406
Depreciable Capital Assets, Net	55,223,469	8,499,784	63,723,253
Total Assets	153,103,841	23,383,165	176,487,006
Liabilities:			
Accounts Payable	2,904,535	556,581	3,461,116
Accrued Wages and Benefits	2,899,520	41,755	2,941,275
Intergovernmental Payable	783,865	13,920	797,785
Claims Payable	401,508	0	401,508
Retainage Payable	39,554	0	39,554
Unearned Revenue	22,255,205	0	22,255,205
Compensated Absences Payable	17,750	0	17,750
Accrued Interest Payable	55,903	31,201	87,104
General Obligation Notes Payable	700,000	10,841,000	11,541,000
Long Term Liabilities:			
Due Within One Year	2,973,159	81,509	3,054,668
Due in More Than One Year	11,297,654	306,339	11,603,993
Total Liabilities	44,328,653	11,872,305	56,200,958

LICKING COUNTY, OHIO

Component Units	
Airport Authority	LICCO Incorporated
\$ 93,416	\$ 107,668
0	0
0	0
0	813,439
0	0
6,657	78,532
0	0
8	0
0	0
0	0
0	10,646
77	3,299
0	0
0	130,873
<u>100,158</u>	<u>1,144,457</u>
3,811	4,003
0	51,813
0	0
0	0
0	0
0	0
0	0
0	0
0	29,250
0	0
0	0
<u>3,811</u>	<u>85,066</u>

(Continued)

LICKING COUNTY, OHIO

Statement of Net Assets
December 31, 2007

	Governmental Activities	Business-Type Activities	Total
Net Assets:			
Invested in Capital Assets, Net of Related Debt	51,580,909	7,743,661	59,324,570
Restricted For:			
Capital Projects	875,271	0	875,271
Debt Service	4,172,673	0	4,172,673
Street Improvements	2,103,157	0	2,103,157
Job and Family Services	3,303,578	0	3,303,578
MRDD	5,428,033	0	5,428,033
Community and Economic Development	4,552,083	0	4,552,083
Public Safety	1,285,475	0	1,285,475
Senior Citizen Services	1,135,585	0	1,135,585
Recycling and Litter Control	581,782	0	581,782
Other Purposes	2,914,553	0	2,914,553
Unrestricted	30,842,089	3,767,199	34,609,288
Total Net Assets	\$ 108,775,188	\$ 11,510,860	\$ 120,286,048

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

<u>Component Units</u>	
<u>Airport Authority</u>	<u>LICCO Incorporated</u>
0	130,873
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
96,347	928,518
<u>\$ 96,347</u>	<u>\$ 1,059,391</u>

LICKING COUNTY, OHIO

**Statement of Activities
For the Year Ended December 31, 2007**

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
Public Safety	\$ 19,978,109	\$ 275,804	\$ 1,890,114	\$ 1,034,226
Health	4,487,341	349,836	0	0
Human Services	44,509,343	1,190,603	27,438,892	0
Conservation and Recreation	1,147,499	0	0	0
Community and Economic Development	1,081,339	163,842	1,705,104	0
Public Works	7,472,624	548,497	927,121	210,000
General Government	21,478,197	7,957,879	321,454	0
Interest and Fiscal Charges	690,358	0	0	0
Total Governmental Activities	100,844,810	10,486,461	32,282,685	1,244,226
Business-Type Activities:				
Water	255,957	306,620	0	0
Wastewater	2,265,613	2,220,742	0	0
Total Business-Type Activities	2,521,570	2,527,362	0	0
Total Primary Government	\$ 103,366,380	\$ 13,013,823	\$ 32,282,685	\$ 1,244,226
Component Units:				
Airport Authority	\$ 196,312	\$ 221,447	\$ 0	\$ 0
LICCO Incorporated	3,045,192	3,013,451	0	0
Total Component Units	\$ 3,241,504	\$ 3,234,898	\$ 0	\$ 0

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

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	
Governmental Activities	Business-Type Activities	Total	Airport Authority	LICCO Incorporated
\$ (16,777,965)	\$ 0	\$ (16,777,965)		
(4,137,505)	0	(4,137,505)		
(15,879,848)	0	(15,879,848)		
(1,147,499)	0	(1,147,499)		
787,607	0	787,607		
(5,787,006)	0	(5,787,006)		
(13,198,864)	0	(13,198,864)		
(690,358)	0	(690,358)		
<u>(56,831,438)</u>	<u>0</u>	<u>(56,831,438)</u>		
0	50,663	50,663		
0	(44,871)	(44,871)		
<u>0</u>	<u>5,792</u>	<u>5,792</u>		
<u>(56,831,438)</u>	<u>5,792</u>	<u>(56,825,646)</u>		
			\$ 25,135	\$ 0
			<u>0</u>	<u>(31,741)</u>
			25,135	(31,741)
7,475,672	0	7,475,672	0	0
14,714,077	0	14,714,077	0	0
24,751,138	0	24,751,138	0	0
13,453,254	0	13,453,254	0	0
4,107,176	135,308	4,242,484	167	19,749
2,847,738	0	2,847,738	0	0
40,456	(40,456)	0	0	0
<u>67,389,511</u>	<u>94,852</u>	<u>67,484,363</u>	<u>167</u>	<u>19,749</u>
10,558,073	100,644	10,658,717	25,302	(11,992)
<u>98,217,115</u>	<u>11,410,216</u>	<u>109,627,331</u>	<u>71,045</u>	<u>1,071,383</u>
<u>\$ 108,775,188</u>	<u>\$ 11,510,860</u>	<u>\$ 120,286,048</u>	<u>\$ 96,347</u>	<u>\$ 1,059,391</u>

LICKING COUNTY, OHIO

**Balance Sheet
Governmental Funds
December 31, 2007**

	General	Public Assistance	Community MRDD	Children's Services
Assets:				
Cash and Cash Equivalents	\$ 10,834,350	\$ 1,725,467	\$ 5,436,424	\$ 2,037,373
Cash and Cash Equivalents with Fiscal Agent	0	0	0	23,878
Investments	3,003,785	0	0	0
Receivables:				
Taxes	11,519,489	0	6,764,806	3,167,743
Accounts	163,337	2,294	10,488	11,665
Intergovernmental	795,385	379,813	620,454	453,669
Interest	64,532	0	0	0
Special Assessments	0	0	0	0
Loans	0	0	0	0
Interfund Loans Receivable	96,800	0	0	0
Inventory of Supplies, at Cost	87,870	975	0	0
Prepaid Items	165,222	0	0	0
Total Assets	\$ 26,730,770	\$ 2,108,549	\$ 12,832,172	\$ 5,694,328
Liabilities:				
Accounts Payable	\$ 825,178	\$ 764,793	\$ 139,283	\$ 455,280
Accrued Wages and Benefits Payable	1,547,673	480,656	352,583	0
Intergovernmental Payable	341,811	252,336	53,365	200
Retainage Payable	0	0	0	0
Interfund Loans Payable	0	0	0	0
Deferred Revenue	8,081,193	0	7,132,169	3,350,816
Compensated Absences Payable	8,387	9,363	0	0
Accrued Interest Payable	0	0	0	0
General Obligation Notes Payable	0	0	0	0
Total Liabilities	10,804,242	1,507,148	7,677,400	3,806,296
Fund Balance:				
Reserved for Encumbrances	713,629	0	295,586	75,554
Reserved for Prepaid Items	165,222	0	0	0
Reserved for Supplies Inventory	87,870	975	0	0
Reserved for Debt Service	0	0	0	0
Reserved for Loans Receivable	0	0	0	0
Undesignated, Unreserved in:				
General Fund	14,959,807	0	0	0
Special Revenue Funds	0	600,426	4,859,186	1,812,478
Capital Projects Funds (Deficit)	0	0	0	0
Total Fund Balance	15,926,528	601,401	5,154,772	1,888,032
Total Liabilities and Fund Balance	\$ 26,730,770	\$ 2,108,549	\$ 12,832,172	\$ 5,694,328

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

Mental Health Levy	Other Governmental Funds	Total Governmental Funds
\$ 0	\$ 16,985,109	\$ 37,018,723
0	84,121	107,999
0	0	3,003,785
3,431,228	2,814,068	27,697,334
0	180,297	368,081
196,692	5,419,923	7,865,936
0	571	65,103
0	453,067	453,067
0	3,056,590	3,056,590
0	0	96,800
0	187,276	276,121
0	0	165,222
<u>\$ 3,627,920</u>	<u>\$ 29,181,022</u>	<u>\$ 80,174,761</u>
\$ 0	\$ 609,594	\$ 2,794,128
0	512,404	2,893,316
0	135,112	782,824
0	39,554	39,554
0	96,800	96,800
3,627,920	6,749,884	28,941,982
0	0	17,750
0	9,975	9,975
0	700,000	700,000
<u>3,627,920</u>	<u>8,853,323</u>	<u>36,276,329</u>
0	1,278,041	2,362,810
0	0	165,222
0	187,276	276,121
0	3,765,534	3,765,534
0	3,056,590	3,056,590
0	0	14,959,807
0	12,088,945	19,361,035
0	(48,687)	(48,687)
<u>0</u>	<u>20,327,699</u>	<u>43,898,432</u>
<u>\$ 3,627,920</u>	<u>\$ 29,181,022</u>	<u>\$ 80,174,761</u>

LICKING COUNTY, OHIO

***Reconciliation Of Total Governmental Fund Balances
To Net Assets Of Governmental Activities
December 31, 2007***

Total Governmental Fund Balances \$ 43,898,432

***Amounts reported for governmental activities in the
statement of net assets are different because***

Capital Assets used in governmental activities are not resources and therefore are not reported in the funds. 62,953,552

Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds. 6,686,778

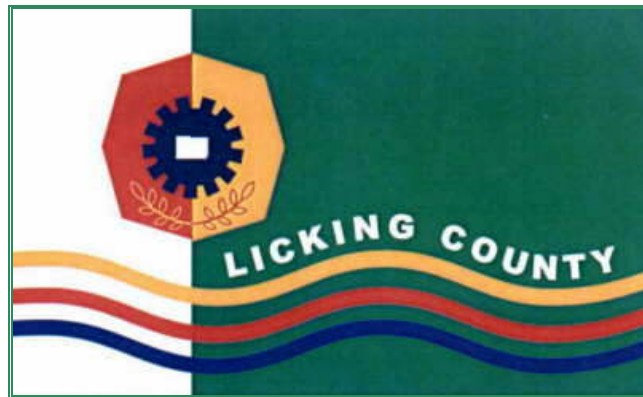
Internal service funds are used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets. 9,523,521

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	(10,096,383)	
Special Assessment Bonds Payable	(464,859)	
Capital Lease Payable	(111,401)	
Compensated Absences Payable	(3,568,524)	
Accrued Interest Payable	(45,928)	(14,287,095)
		<u>(14,287,095)</u>

Net Assets of Governmental Activities \$ 108,775,188

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, 2007**

	General	Public Assistance	Community MRDD	Children's Services
Revenues:				
Taxes	\$ 31,976,155	\$ 0	\$ 5,719,855	\$ 3,013,275
Intergovernmental Revenues	4,963,496	16,145,884	3,557,285	4,717,398
Charges for Services	4,281,129	0	334,988	7,884
Licenses and Permits	9,734	0	0	0
Investment Earnings	3,868,547	0	0	0
Special Assessments	0	0	0	0
Fines and Forfeitures	170,087	0	0	0
All Other Revenue	1,367,617	109,617	826,322	335,749
Total Revenue	46,636,765	16,255,501	10,438,450	8,074,306
Expenditures:				
Current:				
Public Safety	18,514,479	0	0	0
Health	276,565	0	0	0
Human Services	1,904,566	18,966,943	10,481,673	6,355,452
Conservation and Recreation	1,147,499	0	0	0
Community and Economic Development	0	0	0	0
Public Works	83,875	0	0	0
General Government	17,724,995	0	0	0
Capital Outlay	671,200	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest & Fiscal Charges	0	0	0	0
Total Expenditures	40,323,179	18,966,943	10,481,673	6,355,452
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,313,586	(2,711,442)	(43,223)	1,718,854
Other Financing Sources (Uses):				
Sale of Capital Assets	53,509	0	0	0
Other Financing Sources - Capital Lease	0	0	0	0
Transfers In	38,148	2,852,382	0	0
Transfers Out	(4,141,512)	0	0	(1,834,824)
Total Other Financing Sources (Uses)	(4,049,855)	2,852,382	0	(1,834,824)
Net Change in Fund Balance	2,263,731	140,940	(43,223)	(115,970)
Fund Balance at Beginning of Year	13,677,433	462,551	5,197,995	2,004,002
Increase (Decrease) in Inventory Reserve	(14,636)	(2,090)	0	0
Fund Balance End of Year	\$ 15,926,528	\$ 601,401	\$ 5,154,772	\$ 1,888,032

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

Mental Health Levy	Other Governmental Funds	Total Governmental Funds
\$ 3,268,988	\$ 3,136,402	\$ 47,114,675
500,375	16,534,796	46,419,234
0	4,683,125	9,307,126
0	307,540	317,274
0	36,381	3,904,928
0	152,659	152,659
0	573,274	743,361
0	208,433	2,847,738
<u>3,769,363</u>	<u>25,632,610</u>	<u>110,806,995</u>
0	2,693,097	21,207,576
3,769,363	352,061	4,397,989
0	8,135,707	45,844,341
0	0	1,147,499
0	1,095,554	1,095,554
0	7,649,418	7,733,293
0	3,937,894	21,662,889
0	598,085	1,269,285
0	1,130,676	1,130,676
0	697,548	697,548
<u>3,769,363</u>	<u>26,290,040</u>	<u>106,186,650</u>
0	(657,430)	4,620,345
0	0	53,509
0	111,401	111,401
0	3,357,762	6,248,292
0	(231,500)	(6,207,836)
<u>0</u>	<u>3,237,663</u>	<u>205,366</u>
0	2,580,233	4,825,711
0	17,697,976	39,039,957
0	49,490	32,764
<u>\$ 0</u>	<u>\$ 20,327,699</u>	<u>\$ 43,898,432</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, 2007**

Net Change in Fund Balances - Total Governmental Funds \$ 4,825,711

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 capital outlays exceeded depreciation in the current period.

Capital Outlay	3,822,516	
Depreciation Expense	<u>(3,268,522)</u>	553,994

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. 210,000

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. (2,963)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. 145,081

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 debt principal is an expenditure in the governmental funds, but reduces long-term liabilities in the statement of net assets.

Capital Lease Issued	(111,401)	
General Obligation Bond Principal Payment	1,111,395	
Special Assessment Bond Principal Payment	<u>19,281</u>	1,019,275

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. 7,190

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	(135,375)	
Change in Inventory	<u>32,764</u>	(102,611)

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. 3,902,396

Change in Net Assets of Governmental Activities \$ 10,558,073

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, 2007**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 29,990,437	\$ 29,500,418	\$ 31,788,675	\$ 2,288,257
Intergovernmental Revenue	5,035,121	4,952,852	4,958,903	6,051
Charges for Services	4,254,896	4,185,375	4,290,185	104,810
Licenses and Permits	10,776	10,600	9,734	(866)
Investment Earnings	3,698,327	3,637,900	4,219,222	581,322
Fines and Forfeitures	199,052	195,800	170,037	(25,763)
All Other Revenues	1,602,670	1,576,484	1,677,966	101,482
Total Revenues	<u>44,791,279</u>	<u>44,059,429</u>	<u>47,114,722</u>	<u>3,055,293</u>
Expenditures:				
Current:				
Public Safety	19,738,303	19,401,183	18,754,244	646,939
Health	290,303	285,345	270,897	14,448
Human Services	2,249,494	2,211,074	1,859,867	351,207
Conservation and Recreation	1,222,082	1,153,360	1,149,766	3,594
Public Works	89,017	87,497	84,228	3,269
General Government	19,976,999	19,683,651	18,487,634	1,196,017
Capital Outlay	1,608,010	1,580,546	722,352	858,194
Total Expenditures	<u>45,174,208</u>	<u>44,402,656</u>	<u>41,328,988</u>	<u>3,073,668</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(382,929)	(343,227)	5,785,734	6,128,961
Other Financing Sources (Uses):				
Sale of Capital Assets	30,000	30,000	53,509	23,509
Transfers In	300,616	300,616	203,148	(97,468)
Transfers Out	(4,745,858)	(4,745,858)	(4,306,512)	439,346
Advances In	0	0	56,500	56,500
Advances Out	(148,900)	(148,900)	(86,000)	62,900
Total Other Financing Sources (Uses):	<u>(4,564,142)</u>	<u>(4,564,142)</u>	<u>(4,079,355)</u>	<u>484,787</u>
Net Change in Fund Balance	(4,947,071)	(4,907,369)	1,706,379	6,613,748
Fund Balance at Beginning of Year	9,428,927	9,428,927	9,428,927	0
Prior Year Encumbrances	1,166,525	1,166,525	1,166,525	0
Fund Balance at End of Year	<u>\$ 5,648,381</u>	<u>\$ 5,688,083</u>	<u>\$ 12,301,831</u>	<u>\$ 6,613,748</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, 2007**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 18,313,013	\$ 18,473,401	\$ 15,766,071	\$ (2,707,330)
All Other Revenues	0	0	219,721	219,721
Total Revenues	<u>18,313,013</u>	<u>18,473,401</u>	<u>15,985,792</u>	<u>(2,487,609)</u>
Expenditures:				
Current:				
Human Services	20,592,917	20,837,418	19,352,482	1,484,936
Total Expenditures	<u>20,592,917</u>	<u>20,837,418</u>	<u>19,352,482</u>	<u>1,484,936</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,279,904)	(2,364,017)	(3,366,690)	(1,002,673)
Other Financing Sources (Uses):				
Transfers In	3,091,000	3,091,000	3,293,486	202,486
Transfers Out	(754,401)	(754,401)	(613,502)	140,899
Total Other Financing Sources (Uses)	<u>2,336,599</u>	<u>2,336,599</u>	<u>2,679,984</u>	<u>343,385</u>
Net Change in Fund Balance	56,695	(27,418)	(686,706)	(659,288)
Fund Balance at Beginning of Year	1,163,083	1,163,083	1,163,083	0
Prior Year Encumbrances	657,000	657,000	657,000	0
Fund Balance at End of Year	<u>\$ 1,876,778</u>	<u>\$ 1,792,665</u>	<u>\$ 1,133,377</u>	<u>\$ (659,288)</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, 2007**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 5,414,732	\$ 5,414,732	\$ 5,719,855	\$ 305,123
Intergovernmental Revenues	2,906,468	2,906,468	3,334,864	428,396
Charges for Services	336,200	336,200	333,713	(2,487)
All Other Revenues	401,300	401,300	823,705	422,405
Total Revenues	<u>9,058,700</u>	<u>9,058,700</u>	<u>10,212,137</u>	<u>1,153,437</u>
Expenditures:				
Current:				
Human Services	<u>11,280,985</u>	<u>11,360,585</u>	<u>10,871,449</u>	<u>489,136</u>
Total Expenditures	<u>11,280,985</u>	<u>11,360,585</u>	<u>10,871,449</u>	<u>489,136</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,222,285)	(2,301,885)	(659,312)	1,642,573
Fund Balance at Beginning of Year	5,339,227	5,339,227	5,339,227	0
Prior Year Encumbrances	<u>327,248</u>	<u>327,248</u>	<u>327,248</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 3,444,190</u>	<u>\$ 3,364,590</u>	<u>\$ 5,007,163</u>	<u>\$ 1,642,573</u>

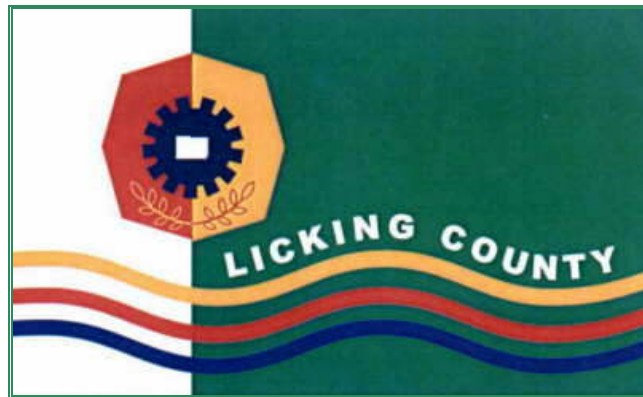
See accompanying notes to the basic financial statements

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, 2007**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 2,842,311	\$ 2,915,400	\$ 3,013,275	\$ 97,875
Intergovernmental Revenues	3,916,904	4,017,625	4,527,528	509,903
Charges for Services	204,119	209,368	7,884	(201,484)
All Other Revenues	700,195	718,200	324,243	(393,957)
Total Revenues	<u>7,663,529</u>	<u>7,860,593</u>	<u>7,872,930</u>	<u>12,337</u>
Expenditures:				
Current:				
Human Services	<u>5,226,652</u>	<u>6,824,081</u>	<u>6,494,215</u>	<u>329,866</u>
Total Expenditures	<u>5,226,652</u>	<u>6,824,081</u>	<u>6,494,215</u>	<u>329,866</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,436,877	1,036,512	1,378,715	342,203
Other Financing Sources (Uses):				
Transfers In	3,390,000	3,916,800	3,715,743	(201,057)
Transfers Out	<u>(5,839,824)</u>	<u>(5,839,824)</u>	<u>(5,839,824)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(2,449,824)</u>	<u>(1,923,024)</u>	<u>(2,124,081)</u>	<u>(201,057)</u>
Net Change in Fund Balance	(12,947)	(886,512)	(745,366)	141,146
Fund Balance at Beginning of Year	2,167,022	2,167,022	2,167,022	0
Prior Year Encumbrances	<u>85,321</u>	<u>85,321</u>	<u>85,321</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 2,239,396</u>	<u>\$ 1,365,831</u>	<u>\$ 1,506,977</u>	<u>\$ 141,146</u>

See accompanying notes to the basic financial statements



LICKING COUNTY, OHIO

**Statement of Net Assets
Proprietary Funds
December 31, 2007**

	Water	Wastewater	Total	Governmental Activities- Internal Service Fund
Assets:				
Current Assets:				
Cash and Cash Equivalents	\$ 470,308	\$ 5,242,151	\$ 5,712,459	\$ 10,049,700
Cash and Cash Equivalents with Fiscal Agent	0	0	0	16,873
Receivables:				
Accounts	11,496	163,186	174,682	0
Interest	349	47	396	5,755
Inventory of Supplies at Cost	0	31,521	31,521	0
Total Current Assets	482,153	5,436,905	5,919,058	10,072,328
Noncurrent Assets:				
Non Depreciable Capital Assets	14,842	8,949,481	8,964,323	0
Depreciable Capital Assets, Net	868,176	7,631,608	8,499,784	0
Total Noncurrent Assets	883,018	16,581,089	17,464,107	0
Total Assets	1,365,171	22,017,994	23,383,165	10,072,328
Liabilities:				
Current Liabilities:				
Accounts Payable	23,665	532,916	556,581	110,407
Accrued Wages & Benefits	0	41,755	41,755	6,204
Intergovernmental Payable	230	13,690	13,920	1,041
Claims Payable	0	0	0	401,508
Compensated Absences Payable - Current	0	36,509	36,509	17,122
Accrued Interest Payable	1,388	29,813	31,201	0
General Obligation Notes Payable	0	10,841,000	10,841,000	0
General Obligation Bonds Payable - Current	45,000	0	45,000	0
Total Current Liabilities	70,283	11,495,683	11,565,966	536,282
Noncurrent Liabilities				
Compensated Absences Payable	0	26,339	26,339	12,525
General Obligation Bonds Payable	280,000	0	280,000	0
Total Noncurrent Liabilities	280,000	26,339	306,339	12,525
Total Liabilities	350,283	11,522,022	11,872,305	548,807
Net Assets:				
Invested in Capital Assets, net of debt	558,018	7,185,643	7,743,661	0
Unrestricted	456,870	3,310,329	3,767,199	9,523,521
Total Net Assets	\$ 1,014,888	\$ 10,495,972	\$ 11,510,860	\$ 9,523,521

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, 2007**

	Water	Wastewater	Total	Governmental Activities - Internal Service Funds
Operating Revenues:				
Charges for Services	\$ 303,420	\$ 2,134,862	\$ 2,438,282	\$ 16,622,730
Other Operating Revenue	3,200	85,880	89,080	0
Total Operating Revenues	<u>306,620</u>	<u>2,220,742</u>	<u>2,527,362</u>	<u>16,622,730</u>
Operating Expenses:				
Personal Services	392	905,658	906,050	156,658
Contractual Services	166,933	433,082	600,015	1,102,078
Materials and Supplies	6,711	134,017	140,728	845
Depreciation	62,498	313,969	376,467	0
Health Insurance Claims	0	0	0	11,660,980
Other Operating Expenses	653	42,583	43,236	125
Total Operating Expenses	<u>237,187</u>	<u>1,829,309</u>	<u>2,066,496</u>	<u>12,920,686</u>
Operating Income	69,433	391,433	460,866	3,702,044
Nonoperating Revenue (Expenses):				
Investment Earnings	7,224	128,084	135,308	200,352
Interest Expense	(18,770)	(436,304)	(455,074)	0
Total Nonoperating Revenues (Expenses)	<u>(11,546)</u>	<u>(308,220)</u>	<u>(319,766)</u>	<u>200,352</u>
Income Before Transfers	57,887	83,213	141,100	3,902,396
Transfers:				
Transfers In	71,507	0	71,507	0
Transfers Out	(2,308)	(109,655)	(111,963)	0
Total Transfers	<u>69,199</u>	<u>(109,655)</u>	<u>(40,456)</u>	<u>0</u>
Change in Net Assets	127,086	(26,442)	100,644	3,902,396
Net Assets Beginning of Year	887,802	10,522,414	11,410,216	5,621,125
Net Assets End of Year	<u>\$ 1,014,888</u>	<u>\$ 10,495,972</u>	<u>\$ 11,510,860</u>	<u>\$ 9,523,521</u>

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

**Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2007**

	Water	Wastewater	Totals	Governmental- Activities Internal Service
<u>Cash Flows from Operating Activities:</u>				
Cash Received from Customers	\$291,356	\$2,251,573	\$2,542,929	\$16,605,896
Cash Payments for Goods and Services	(166,933)	(651,127)	(818,060)	(12,758,072)
Cash Payments to Employees	(392)	(898,834)	(899,226)	(157,866)
Net Cash Provided by Operating Activities	<u>124,031</u>	<u>701,612</u>	<u>825,643</u>	<u>3,689,958</u>
<u>Cash Flows from Noncapital Financing Activities</u>				
Transfers In	0	650,000	650,000	0
Transfers Out	(2,308)	(1,129,148)	(1,131,456)	0
Net Cash Used for Noncapital Financing Activities	<u>(2,308)</u>	<u>(479,148)</u>	<u>(481,456)</u>	<u>0</u>
<u>Cash Flows from Capital and Related Financing Activities:</u>				
Acquisition and Construction of Assets	0	(4,302,078)	(4,302,078)	0
General Obligation Notes Issued	0	10,841,000	10,841,000	0
General Obligation Notes Retired	0	(10,400,000)	(10,400,000)	0
Principal Paid on Mortgage Revenue Bond	0	(111,000)	(111,000)	0
Principal Paid on General Obligation Bond	(45,000)	0	(45,000)	0
Interest Paid on All Debt	(18,962)	(1,555)	(20,517)	0
Net Cash Used by Capital and Related Financing Activities	<u>(63,962)</u>	<u>(3,973,633)</u>	<u>(4,037,595)</u>	<u>0</u>
<u>Cash Flows from Investing Activities:</u>				
Receipt of Interest	<u>7,056</u>	<u>133,963</u>	<u>141,019</u>	<u>200,279</u>
Net Cash Provided by Investing Activities	<u>7,056</u>	<u>133,963</u>	<u>141,019</u>	<u>200,279</u>
Net Increase (Decrease) in Cash and Cash Equivalents	64,817	(3,617,206)	(3,552,389)	3,890,237
Cash and Cash Equivalents at Beginning of Year	<u>405,491</u>	<u>8,859,357</u>	<u>9,264,848</u>	<u>6,176,336</u>
Cash and Cash Equivalents at End of Year	<u>\$470,308</u>	<u>\$5,242,151</u>	<u>\$5,712,459</u>	<u>\$10,066,573</u>
<u>Reconciliation of Cash and</u>				
<u>Cash Equivalents per the Statement of Net Assets:</u>				
Cash and Cash Equivalents	\$470,308	\$5,242,151	\$5,712,459	\$10,049,700
Cash and Cash Equivalents with Fiscal Agent	0	0	0	16,873
Cash and Cash Equivalents at End of Year	<u>\$470,308</u>	<u>\$5,242,151</u>	<u>\$5,712,459</u>	<u>\$10,066,573</u>

(Continued)

LICKING COUNTY, OHIO

	<u>Water</u>	<u>Wastewater</u>	<u>Totals</u>	<u>Governmental- Activities Internal Service</u>
<u>Reconciliation of Operating Income to Net Cash</u>				
<u>Provided by Operating Activities:</u>				
Operating Income	\$69,433	\$391,433	\$460,866	\$3,702,044
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:				
Depreciation Expense	62,498	313,969	376,467	0
Changes in Assets and Liabilities:	0			
(Increase) Decrease in Accounts Receivable	(2,064)	28,266	26,202	0
Decrease in Inventory	0	8,183	8,183	0
Increase (Decrease) in Accounts Payable	10,301	(50,431)	(40,130)	110,407
Increase (Decrease) in Accrued Wages and Benefits	0	2,242	2,242	(263)
Increase (Decrease) in Intergovernmental Payable	(16,137)	478	(15,659)	(613)
Decrease in Claims Payable	0	0	0	(121,285)
Increase (Decrease) in Compensated Absences	0	7,472	7,472	(332)
Total Adjustments	<u>54,598</u>	<u>310,179</u>	<u>364,777</u>	<u>(12,086)</u>
Net Cash Provided by Operating Activities	<u>\$124,031</u>	<u>\$701,612</u>	<u>\$825,643</u>	<u>\$3,689,958</u>

Schedule of Noncash Investing, Capital and Financing Activities:

At December 31, 2007 the Wastewater Fund had outstanding liabilities of \$492,521 for the purchase of certain capital assets.

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

***Statement of Assets and Liabilities
Fiduciary Funds
December 31, 2007***

	<u>Agency</u>
Assets:	
Cash and Cash Equivalents	\$ 18,550,918
Cash and Cash Equivalents in Segregated Accounts	1,696,194
Receivables:	
Taxes	162,137,948
Intergovernmental	1,412,913
Special Assessments	<u>17,989,546</u>
Total Assets	<u>201,787,519</u>
Liabilities:	
Intergovernmental Payable	189,317,924
Undistributed Monies	<u>12,469,595</u>
Total Liabilities	<u>\$ 201,787,519</u>

See accompanying notes to the basic financial statements

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2007***

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 General Division Common Pleas Court Judges, two Domestic Relations Judges and one Juvenile/Probate 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 Services 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, 2007***

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-appointing 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. 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 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 13 through 15 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, 2007***

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, 2007***

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. The County’s internal service fund accounts for self insured employee medical and dental benefits.

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. Interfund receivables and payables between governmental and business-type activities have been eliminated in the government-wide Statement of Net Assets. Transfers between governmental funds are eliminated on the government-wide Statement of Activities. These eliminations minimize the duplicating effect on assets, liabilities, revenues, and expenses within the governmental and business-type activities total column.

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, 2007***

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, 2007 but not available, are recorded as deferred revenue.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2007***

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, 2007, but which are not intended to finance 2007 operations and delinquent property taxes, whose availability is indeterminate, are recorded as deferred revenue as further described in Note 3.

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, 2007***

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, Bicentennial Bell Fund, and 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 2007.

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 2007, 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, 2007***

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, 2007**

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 2007 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)	\$2,263,731	\$140,940	(\$43,223)	(\$115,970)
Increase (Decrease):				
Accrued Revenues at December 31, 2007 received during 2008	(4,201,232)	(382,107)	(263,579)	(282,261)
Accrued Revenues at December 31, 2006 received during 2007	4,649,696	0	37,266	80,885
Accrued Expenditures at December 31, 2007 paid during 2008	2,723,049	1,507,148	545,231	455,480
Accrued Expenditures at December 31, 2006 paid during 2007	(2,197,767)	(1,360,597)	(505,746)	(353,104)
2006 Prepays for 2007	166,450	0	0	0
2007 Prepays for 2008	(165,222)	0	0	0
Outstanding Encumbrances	(1,532,326)	(592,090)	(429,261)	(530,396)
Budget Basis	<u>\$1,706,379</u>	<u>(\$686,706)</u>	<u>(\$659,312)</u>	<u>(\$745,366)</u>

F. Cash and Cash Equivalents

During fiscal year 2007, 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 2, "Cash, Cash Equivalents and Investments".

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2007***

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 2, "Cash, Cash Equivalents and Investments".

The County has invested funds in the STAR Ohio during 2007. 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, 2007.

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, 2007, 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, 2007***

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, 2007*

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
Capital Lease Payable	Motor Vehicle and Gasoline Tax 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, 2007***

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, 2007***

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 2007.

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***Notes to the Basic Financial Statements
For the Year Ended December 31, 2007***

NOTE 2 - 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 in the financial statements 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, 2007*

NOTE 2 - 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 \$62,852,965 and the bank balance was \$64,347,334. Federal depository insurance covered \$459,848 of the bank balance and \$63,887,486 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>\$63,887,486</u>
Total Balance	<u><u>\$63,887,486</u></u>

The County had \$665,021 in undeposited cash on hand at December 31, 2007 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 \$109,168. Federal depository insurance covered \$100,000 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, 2007**

NOTE 2 - 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 \$93,416, 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 2007 amounted to \$3,868,547, which includes \$2,669,953 assigned from other County funds.

B. Investments

The County's investments at December 31, 2007 are summarized below:

	<u>Fair Value</u>	<u>Credit Rating</u>	<u>Investment Maturities (in Years) less than 1</u>
Repurchase Agreement	\$8,299,901	N/A	\$8,299,901
STAR Ohio	4,000,000	AAAm ¹	4,000,000
FNMA	1,003,785	AAA ^{1,2}	1,003,785
Total Investments	<u>\$13,303,686</u>		<u>\$13,303,686</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.

Custodial Credit Risk – The County's balance of investments are held by the trust department of it's banking institution in the County's name. The County has no policy on custodial credit risk and is governed by Ohio Revised Code as described under Deposits.

Investments for all component units are detailed below:

	<u>Fair Value</u>	<u>Credit Rating</u>	<u>Investment Maturities (in Years) less than 1</u>
Federal Agencies	\$151,304	AAA	\$151,304
Corporate Bonds	225,503	BBB-AAAm	225,503
Common Stocks	379,489	NA	379,489
Mutual Funds	55,643	AAA	55,643
Total Investments	<u>\$811,939</u>		<u>\$811,939</u>

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2007**

NOTE 2 - 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	\$73,152,866	\$3,003,785
Certificates of Deposit (with maturities of more than 3 months)	2,000,000	(2,000,000)
Investments:		
STAR Ohio	(4,000,000)	4,000,000
Repurchase Agreement	(8,299,901)	8,299,901
Per GASB Statement No. 3	<u>\$62,852,965</u>	<u>\$13,303,686</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	\$201,084	\$813,439
Certificates of Deposit (with maturities of more than 3 months)	1,500	(1,500)
Per GASB Statement No. 3	<u>\$202,584</u>	<u>\$811,939</u>

NOTE 3 - 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 2007 were levied after October 1, 2006 on assessed values as of January 1, 2006, 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, 2007***

NOTE 3 – 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.

In prior years, tangible personal property used in business (except for public utilities) was assessed for ad valorem taxation purposes at 25 percent of its true value. As part of a phase out of the personal property tax, the assessment percentage for personal property was reduced to 12.5 percent in 2007. The rate will be reduced to 6.25 percent for 2008 and finally to zero in 2009. 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, 2007, was \$7.40 per \$1,000 of assessed value. The assessed value upon which 2007 tax receipts were based was \$3,647,058,160. This amount constitutes \$3,381,698,870 in real property assessed value, \$126,951,180 in public utility assessed value and \$138,408,110 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, 2007**

NOTE 4 - RECEIVABLES

Receivables at December 31, 2007, 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 5 - TRANSFERS

The following balances at December 31, 2007 represent transfers in and transfers out:

Fund	Transfer In	Transfer Out
General Fund	\$38,148	\$4,141,512
Public Assistance Fund	2,852,382	0
Children's Services Fund	0	1,834,824
Other Governmental Funds	3,357,762	231,500
Total Governmental Funds	<u>6,248,292</u>	<u>6,207,836</u>
Water Fund	71,507	2,308
Wastewater Fund	0	109,655
Total Proprietary Funds	<u>71,507</u>	<u>111,963</u>
Totals	<u><u>\$6,319,799</u></u>	<u><u>\$6,319,799</u></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 6 - INTERFUND RECEIVABLES AND PAYABLES

The composition of interfund balances as of December 31, 2007, is as follows:

Interfund Loans Receivable/Payable	Receivable	Payable
General Fund	\$96,800	\$0
Other Governmental Funds	0	96,800
Total Governmental Funds	<u>96,800</u>	<u>96,800</u>
Totals	<u><u>\$96,800</u></u>	<u><u>\$96,800</u></u>

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

Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

NOTE 7 - CAPITAL ASSETS

A. Governmental Activities Capital Assets

Summary by category of changes in governmental activities capital assets at December 31, 2007:

Historical Cost:

<u>Class</u>	<u>December 31, 2006</u>	<u>Additions</u>	<u>Deletions</u>	<u>December 31, 2007</u>
<i>Capital assets not being depreciated:</i>				
Land	\$6,634,633	\$363,695	\$0	\$6,998,328
Construction in Progress	548,965	182,790	0	731,755
Sub-total	7,183,598	546,485	0	7,730,083
<i>Capital assets being depreciated:</i>				
Buildings and Improvements	17,933,695	284,908	0	18,218,603
Machinery and Equipment	14,584,780	1,793,228	(591,418)	15,786,590
Infrastructure	71,657,912	1,407,895	(9,904)	73,055,903
Total Cost	\$111,359,985	\$4,032,516	(\$601,322)	\$114,791,179

Accumulated Depreciation:

<u>Class</u>	<u>December 31, 2006</u>	<u>Additions</u>	<u>Deletions</u>	<u>December 31, 2007</u>
Buildings and Improvements	(\$6,020,453)	(\$354,107)	\$0	(\$6,374,560)
Machinery and Equipment	(10,228,209)	(1,546,311)	591,418	(11,183,102)
Infrastructure	(32,918,802)	(1,368,104)	6,941	(34,279,965)
Total Depreciation	(\$49,167,464)	(\$3,268,522) *	\$598,359	(\$51,837,627)
<i>Net Value:</i>	\$62,192,521			\$62,953,552

* Depreciation expenses were charged to governmental functions as follows:

Public Safety	\$587,872
Health	109,021
Human Services	76,861
Public Works	1,635,565
General Government	859,203
Total Depreciation Expense	\$3,268,522

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2007*

NOTE 7 - CAPITAL ASSETS (Continued)

B. Business-Type Activities Capital Assets

Summary by Category at December 31, 2007:

Historical Cost:

<u>Class</u>	<u>December 31, 2006</u>	<u>Additions</u>	<u>Deletions</u>	<u>December 31, 2007</u>
<i>Capital assets not being depreciated:</i>				
Land	\$158,839	\$0	\$0	\$158,839
Construction in Progress	4,082,392	4,723,092	0	8,805,484
Sub-total	<u>4,241,231</u>	<u>4,723,092</u>	<u>0</u>	<u>8,964,323</u>
<i>Capital assets being depreciated:</i>				
Buildings and Improvements	11,004,942	0	0	11,004,942
Machinery and Equipment	1,118,597	71,507	0	1,190,104
Infrastructure	4,821,535	0	0	4,821,535
Total Cost	<u>\$21,186,305</u>	<u>\$4,794,599</u>	<u>\$0</u>	<u>\$25,980,904</u>

Accumulated Depreciation:

<u>Class</u>	<u>December 31, 2006</u>	<u>Additions</u>	<u>Deletions</u>	<u>December 31, 2007</u>
Buildings and Improvements	(\$4,696,260)	(\$216,225)	\$0	(\$4,912,485)
Machinery and Equipment	(638,351)	(76,864)	0	(715,215)
Infrastructure	(2,805,719)	(83,378)	0	(2,889,097)
Total Depreciation	<u>(\$8,140,330)</u>	<u>(\$376,467) *</u>	<u>\$0</u>	<u>(\$8,516,797)</u>
<i>Net Value:</i>	<u>\$13,045,975</u>			<u>\$17,464,107</u>

NOTE 8 – 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.”

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2007***

NOTE 8 – DEFINED BENEFIT PENSION PLANS (Continued)

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

All employees of the County, except teachers at the Mental Retardation and Developmental 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.

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 OPERS, Attention: Finance Director, 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 2007, employee and employer contribution rates were consistent across all three plans (TP, MD and CO). Plan members, other than those engaged in law enforcement, are required to contribute 9.5% of their annual covered salary to fund pension obligations; law enforcement employees contribute 10.1%. For plan members other than those engaged in law enforcement, the County is required to contribute 13.85% of covered payroll for 2007, 8.85% was allocated to fund the pension and 5.0% to fund health care from January 1 through June 30, 2007 and from July 1, 2007 through December 31, 2007, 7.85% was allocated to fund the pension and 6.0% to fund health care. The County contribution for law enforcement employees for 2007 was 17.17%, 12.17% to fund the pension and 5.0% to fund health care from January 1 through June 30, 2007 and from July 1, 2007 through December 31, 2007, 11.17% to fund the pension and 6.0% to fund health care. The contribution requirements of plan members and the County 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, 2007, 2006, and 2005 were \$5,409,254, \$4,806,714 and \$4,589,063, respectively, for employees of the County and \$1,225,954, \$1,055,132 and \$1,007,355 respectively, for law enforcement officers, which were equal to the required contributions for each year.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2007***

NOTE 8 – DEFINED BENEFIT PENSION PLANS (Continued)

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

The Ohio PERS provides postemployment health care benefits to age and service retirees with ten or more years of qualifying Ohio service credit under the TP and CO plans and to primary survivor recipients of such retirees. 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 2007 employer contribution rate (identified above) that was used to fund health care was 5.0% from January 1 through June 30, 2007 and 6.0% from July 1 through December 31, 2007, of covered payroll which amounted to \$2,148,079 for employees other than law enforcement and \$392,705 for law enforcement employees.

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, 2006. 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 2006 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 5% for the next 8 years. In subsequent years (9 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 374,979. The actuarial value of the Ohio PERS net assets available for OPEB at December 31, 2006 is \$12.0 billion. The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$30.7 billion and \$18.7 billion, respectively.

The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004, was effective January 1, 2007. Member and employer contribution rates increased as of January 1, 2006, January 1, 2007 and January 1, 2008, which allowed additional funds to be allocated to the health care plan.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2007***

NOTE 8 – DEFINED BENEFIT PENSION PLANS (Continued)

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

The teachers who work for the Mental Retardation and Developmental 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) 227-7877 or by visiting the STRS Ohio Web site at www.strsoh.org.

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. 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 among various investment choices. 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, 2007 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, 2007, 2006, and 2005 were \$64,010, \$60,689, and \$65,920, respectively, which were equal to the required contributions for each year.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2007**

NOTE 8 - DEFINED BENEFIT PENSION PLANS (Continued)

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

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.

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, 2007 the board allocated employer contributions are equal to 1% of covered payroll to the Health Care Stabilization Fund, which amounted to \$4,572 for the County. The balance of the Health Care Stabilization Fund was \$4.1 billion at June 30, 2007. For the fiscal year ended June 30, 2007, the net health care costs paid by STRS were \$265,558,000. There were 122,934 eligible benefit recipients.

NOTE 9 - 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, 2007	Issued	(Retired)	Balance December 31, 2007
Capital Projects General Obligation Notes:				
4.50% Moundview Renovation	\$700,000	\$0	(\$700,000)	\$0
4.50% Moundview Renovation	0	700,000	0	700,000
Total Capital Projects	<u>700,000</u>	<u>700,000</u>	<u>(700,000)</u>	<u>700,000</u>
Enterprise General Obligation Notes:				
4.25% Buckeye Lake Sewer	10,400,000	0	(10,400,000)	0
3.00% Buckeye Lake Sewer	0	10,841,000	0	10,841,000
Total Enterprise Funds	<u>10,400,000</u>	<u>10,841,000</u>	<u>(10,400,000)</u>	<u>10,841,000</u>
Total Notes Payable	<u>\$11,100,000</u>	<u>\$11,541,000</u>	<u>(\$11,100,000)</u>	<u>\$11,541,000</u>

LICKING COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2007**

NOTE 10 - LONG-TERM DEBT

Details of the changes in the long-term debt of the County for the year ended December 31, 2007 are indicated below:

Year Issued	Maturity Date	Interest Rate	Balance December 31, 2006	Additions	Deductions	Balance December 31, 2007	Amount Due Within One Year
Governmental Activities:							
General Obligation Bonds:							
1986 County Jail	2007	6.570%	\$250,000	\$0	(\$250,000)	\$0	\$0
1988 County Building Improvements	2008	7.125%	130,000	0	(65,000)	65,000	65,000
1990 County Building Improvements	2011	6.625%	575,000	0	(100,000)	475,000	105,000
1990 Mental Health Facility Bonds	2005	6.750%	28,000	0	(14,000)	14,000	14,000
1991 Airport Equipment	2011	7.000%	90,000	0	(15,000)	75,000	15,000
1996 CSEA Building	2010	6.000%	320,000	0	(75,000)	245,000	80,000
1996 Engineers Road Building	2010	6.000%	225,000	0	(50,000)	175,000	55,000
1997 County Road Equipment	2002	5.000%	50,000	0	(50,000)	0	0
1997 Ohio MRDD Building Bonds	2017	5.250%	680,000	0	(45,000)	635,000	50,000
1998 Domestic Relations Court Building	2023	4.65% - 4.700%	3,440,000	0	(120,000)	3,320,000	130,000
1998 Airport Hanger	2018	5.200%	250,000	0	(15,000)	235,000	15,000
1999 Jail Improvement	2024	5.500%	2,875,000	0	(90,000)	2,785,000	100,000
2000 Highway Projects	2010	6.000%	184,778	0	(42,395)	142,383	44,834
2005 Telephone Equipment	2009	2.950%	260,000	0	(85,000)	175,000	85,000
2006 Juvenile Detention Facility	2025	3.50% - 4.100%	1,510,000	0	(55,000)	1,455,000	60,000
2006 Building Improvement	2015	3.50% - 4.000%	170,000	0	(15,000)	155,000	15,000
2006 Engineer	2012	3.50% - 3.750%	170,000	0	(25,000)	145,000	25,000
Total General Obligation Bonds			11,207,778	0	(1,111,395)	10,096,383	858,834
Special Assessment Bonds:							
2000 Jardin Manor Water	2016	5.980%	87,539	0	(6,648)	80,891	7,045
2003 Maple Bay	2018	5.700%	31,601	0	(2,633)	28,968	2,633
2005 Jardin Manor Sewer	2025	5.600%	365,000	0	(10,000)	355,000	15,000
Total Special Assessment Bonds (with governmental commitment)			484,140	0	(19,281)	464,859	24,678
Capital Lease Payable			0	111,401	0	111,401	20,121
Compensated Absences			3,433,149	3,598,170	(3,433,149)	3,598,170	2,069,526
Total Governmental Activities			15,125,067	3,709,571	(4,563,825)	14,270,813	2,973,159
Business-Type Activities:							
Mortgage Revenue Bond:							
1987 Sanitary Sewer System	2007		111,000	0	(111,000)	0	0
General Obligation Bond:							
1993 Water System Improvement	2013		370,000	0	(45,000)	325,000	45,000
Compensated Absences			55,376	62,848	(55,376)	62,848	36,509
Total Business-Type Activities			536,376	62,848	(211,376)	387,848	81,509
Total Long-Term Debt			\$15,661,443	\$3,772,419	(\$4,775,201)	\$14,658,661	\$3,054,668

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2007**

NOTE 10 - LONG-TERM DEBT (Continued)

The principal amount of the County's special assessment debt outstanding at December 31, 2007 of \$464,859, 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 \$134,091 in the Special Assessment Debt Service Fund at December 31, 2007 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, 2007 follows:

Years	Governmental Activities				Business-Type Activities	
	General Obligation Bonds		Special Assessment Bonds		General Obligation Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2008	\$858,834	\$491,797	\$24,678	\$24,586	\$45,000	\$16,656
2009	827,411	452,078	25,100	23,472	50,000	14,350
2010	780,138	411,808	25,546	22,320	55,000	11,878
2011	620,000	370,156	26,019	21,126	55,000	8,968
2012	485,000	341,956	26,521	19,890	60,000	6,150
2013-2017	2,625,000	1,494,994	139,359	77,664	60,000	3,076
2018-2022	2,790,000	695,844	112,636	44,020	0	0
2023-2026	1,110,000	81,238	85,000	9,800	0	0
Totals	<u>\$10,096,383</u>	<u>\$4,339,871</u>	<u>\$464,859</u>	<u>\$242,878</u>	<u>\$325,000</u>	<u>\$61,078</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, 2007***

NOTE 11 - CAPITAL LEASES

The County has financed the acquisition of a loader through a capital lease. The original cost of the equipment of \$111,401 and the related liability are reported on the Government – wide Statement of Net Assets.

The following is a schedule of future minimum lease payments under the capital lease together with the present value of the net minimum lease payments as of December 31, 2007:

<u>Year Ending December 31,</u>	<u>Capital Leases</u>
2008	\$25,801
2009	25,801
2010	25,801
2011	25,801
2012	<u>25,801</u>
Minimum Lease Payments	<u>129,005</u>
Less amount representing interest at the County's incremental borrowing rate of interest	<u>(17,604)</u>
Present value of minimum lease payments	<u><u>\$111,401</u></u>

NOTE 12 - 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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2007***

NOTE 12 - RISK MANAGEMENT (Continued)

A. Insurance (Continued)

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	130,022,052
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 2007, the County contributed \$502,550. Complete financial statements can be obtained from the County Risk Sharing Authority, Inc. at 175 South Third Street, Suite 500, Columbus, Ohio 43215.

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.

B. 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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2007***

NOTE 12 - RISK MANAGEMENT (Continued)

B. Shared Risk Pool (Continued)

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.

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.

C. 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 \$401,508 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.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2007**

NOTE 12 - RISK MANAGEMENT (Continued)

C. Self-Insurance (Continued)

Changes in the fund's claims liability in 2006 and 2007 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>
2006	\$660,125	\$10,645,781	(\$10,783,113)	\$522,793
2007	522,793	11,658,505	(11,779,790)	401,508

NOTE 13 – 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 2007, the County contributed \$3,769,363, 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, 2007***

NOTE 14 - 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 2007 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, 2007***

NOTE 14 - 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 2007. 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, 2007***

NOTE 14 - 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 2007, 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 2007, 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 15 - 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, 2007***

NOTE 16 - 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 2007, these contributions were \$768,516.

The Licking County Regional Airport Authority, a discretely presented component unit of Licking County, received contributions for debt service retirement. In 2007, these contributions totaled \$21,300.

NOTE 17 - 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.

NOTE 18 - CONSTRUCTION COMMITMENTS

The County had the following contractual commitment at December 31, 2007:

<u>Project</u>	<u>Remaining Contractual Commitment</u>	<u>Expected Date of Completion</u>
Buckeye Lake Sewer Expansion	\$700,000	June 2008

*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.

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 and Recycling Fund

This fund is to account for funding received from the Ohio Department of Natural Resources and Coshocton-Fairfield-Licking-Perry Solid Waste District to be 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.

(Continued)

Special Revenue Funds

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.

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.

(Continued)

Special Revenue Funds

Bicentennial Bell Fund

To account for money received from the sale of replica bicentennial bells. (There was no budgetary activity to report, therefore no budgetary schedule is presented. The Balance Sheet is not presented because there are no assets or liabilities at year end.)

Indigent Counsel 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.

Open Space and Recreation Fund

To account for the costs of insuring that an adequate amount of land is dedicated and responsively 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.)

911 Wireless Funding Fund

To account for grant funds to be used for the upgrade of County 911 services.

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.

(Continued)

Special Revenue Funds

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. (The Balance Sheet is not presented because there are no assets or liabilities at year end.)

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.

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 resources 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.

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, 2007**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:				
Cash and Cash Equivalents	\$ 11,302,082	\$ 3,765,534	\$ 1,917,493	\$ 16,985,109
Cash and Cash Equivalents with Fiscal Agent	84,121	0	0	84,121
Receivables:				
Taxes	2,814,068	0	0	2,814,068
Accounts	177,429	0	2,868	180,297
Intergovernmental	5,419,923	0	0	5,419,923
Interest	562	0	9	571
Special Assessments	0	453,067	0	453,067
Loans	3,056,590	0	0	3,056,590
Inventory of Supplies, at Cost	187,276	0	0	187,276
Total Assets	\$ 23,042,051	\$ 4,218,601	\$ 1,920,370	\$ 29,181,022
Liabilities:				
Accounts Payable	\$ 326,878	\$ 0	\$ 282,716	\$ 609,594
Accrued Wages and Benefits Payable	512,404	0	0	512,404
Intergovernmental Payable	132,704	0	2,408	135,112
Retainage Payable	39,554	0	0	39,554
Interfund Loans Payable	46,800	0	50,000	96,800
Deferred Revenue	6,296,817	453,067	0	6,749,884
Accrued Interest Payable	0	0	9,975	9,975
General Obligation Notes Payable	0	0	700,000	700,000
Total Liabilities	7,355,157	453,067	1,045,099	8,853,323
Fund Balance:				
Reserved for Encumbrances	354,083	0	923,958	1,278,041
Reserved for Supplies Inventory	187,276	0	0	187,276
Reserved for Debt Service	0	3,765,534	0	3,765,534
Reserved for Loans Receivable	3,056,590	0	0	3,056,590
Undesignated/Unreserved	12,088,945	0	(48,687)	12,040,258
Total Fund Balance	15,686,894	3,765,534	875,271	20,327,699
Total Liabilities and Fund Balance	\$ 23,042,051	\$ 4,218,601	\$ 1,920,370	\$ 29,181,022

LICKING COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended December 31, 2007**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Taxes	\$ 3,136,402	\$ 0	\$ 0	\$ 3,136,402
Intergovernmental Revenues	16,234,796	0	300,000	16,534,796
Charges for Services	4,479,558	203,567	0	4,683,125
Licenses and Permits	307,540	0	0	307,540
Investment Earnings	36,261	0	120	36,381
Special Assessments	97,876	54,783	0	152,659
Fines and Forfeitures	573,274	0	0	573,274
All Other Revenue	159,089	24,300	25,044	208,433
Total Revenue	25,024,796	282,650	325,164	25,632,610
Expenditures:				
Current:				
Public Safety	2,693,097	0	0	2,693,097
Health	352,061	0	0	352,061
Human Services	8,135,707	0	0	8,135,707
Community and Economic Development	1,095,554	0	0	1,095,554
Public Works	7,649,418	0	0	7,649,418
General Government	3,937,894	0	0	3,937,894
Capital Outlay	0	0	598,085	598,085
Debt Service:				
Principal Retirement	0	1,130,676	0	1,130,676
Interest & Fiscal Charges	0	666,136	31,412	697,548
Total Expenditures	23,863,731	1,796,812	629,497	26,290,040
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,161,065	(1,514,162)	(304,333)	(657,430)
Other Financing Sources (Uses):				
Other Financing Sources - Capital Lease	111,401	0	0	111,401
Transfers In	480,000	1,477,308	1,400,454	3,357,762
Transfers Out	(200,000)	(31,500)	0	(231,500)
Total Other Financing Sources (Uses)	391,401	1,445,808	1,400,454	3,237,663
Net Change in Fund Balance	1,552,466	(68,354)	1,096,121	2,580,233
Fund Balance (Deficit) at Beginning of Year	14,084,938	3,833,888	(220,850)	17,697,976
Increase in Inventory Reserve	49,490	0	0	49,490
Fund Balance End of Year	\$ 15,686,894	\$ 3,765,534	\$ 875,271	\$ 20,327,699

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2007**

	Dog and Kennel	Real Estate Assessment	Motor Vehicle and Gasoline Tax	Adult Probation
Assets:				
Cash and Cash Equivalents	\$ 127,855	\$ 3,302,415	\$ 672,667	\$ 101,010
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	1,793	0	21,130	0
Intergovernmental	0	0	1,801,893	132,060
Interest	0	0	0	0
Loans	0	0	0	0
Inventory of Supplies, at Cost	0	0	173,228	0
Total Assets	\$ 129,648	\$ 3,302,415	\$ 2,668,918	\$ 233,070
Liabilities:				
Accounts Payable	\$ 6,871	\$ 53,825	\$ 47,088	\$ 1,382
Accrued Wages and Benefits Payable	9,420	14,033	178,757	10,020
Intergovernmental Payable	4,258	10,312	29,654	1,708
Retainage Payable	0	0	0	0
Interfund Loans Payable	0	0	0	0
Deferred Revenue	0	0	1,201,262	60,491
Total Liabilities	20,549	78,170	1,456,761	73,601
Fund Balance:				
Reserved for Encumbrances	9,001	18,096	136,775	4,778
Reserved for Supplies Inventory	0	0	173,228	0
Reserved for Loans Receivable	0	0	0	0
Undesignated/Unreserved	100,098	3,206,149	902,154	154,691
Total Fund Balance	109,099	3,224,245	1,212,157	159,469
Total Liabilities and Fund Balance	\$ 129,648	\$ 3,302,415	\$ 2,668,918	\$ 233,070

LICKING COUNTY, OHIO

<u>Planning</u>	<u>Litter Control and Recycling</u>	<u>Child Support Enforcement</u>	<u>Senior Citizen Levy</u>	<u>Indigent Guardianship</u>	<u>Legal Research</u>	<u>Computer Replacement</u>
\$ 610,522	\$ 119,549	\$ 640,076	\$ 825,423	\$ 1,384	\$ 72,471	\$ 87,086
39,554	0	0	0	0	0	0
0	0	0	2,814,068	0	0	0
0	3,031	45,542	0	0	369	1,225
940,547	491,470	60,565	162,058	0	0	0
562	0	0	0	0	0	0
3,056,590	0	0	0	0	0	0
3,026	2,751	3,558	0	0	0	0
<u>\$ 4,650,801</u>	<u>\$ 616,801</u>	<u>\$ 749,741</u>	<u>\$ 3,801,549</u>	<u>\$ 1,384</u>	<u>\$ 72,840</u>	<u>\$ 88,311</u>
\$ 34,327	\$ 7,334	\$ 2,847	\$ 0	\$ 623	\$ 5,738	\$ 0
14,169	11,701	147,107	0	0	0	0
10,668	1,851	41,140	0	0	0	0
39,554	0	0	0	0	0	0
0	0	0	0	0	31,800	0
929,588	49,127	58,931	2,976,126	0	0	0
<u>1,028,306</u>	<u>70,013</u>	<u>250,025</u>	<u>2,976,126</u>	<u>623</u>	<u>37,538</u>	<u>0</u>
29,294	2,453	19,235	0	1,212	9,606	0
3,026	2,751	3,558	0	0	0	0
3,056,590	0	0	0	0	0	0
<u>533,585</u>	<u>541,584</u>	<u>476,923</u>	<u>825,423</u>	<u>(451)</u>	<u>25,696</u>	<u>88,311</u>
<u>3,622,495</u>	<u>546,788</u>	<u>499,716</u>	<u>825,423</u>	<u>761</u>	<u>35,302</u>	<u>88,311</u>
<u>\$ 4,650,801</u>	<u>\$ 616,801</u>	<u>\$ 749,741</u>	<u>\$ 3,801,549</u>	<u>\$ 1,384</u>	<u>\$ 72,840</u>	<u>\$ 88,311</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2007**

	Certificate of Title	County Recorder Equipment	Concealed Handgun Licensing	Multi-Systemic Therapy
Assets:				
Cash and Cash Equivalents	\$ 541,716	\$ 249,711	\$ 23,035	\$ 111
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	47,511	0	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>\$ 589,227</u>	<u>\$ 249,711</u>	<u>\$ 23,035</u>	<u>\$ 111</u>
Liabilities:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
Accrued Wages and Benefits Payable	25,762	0	0	0
Intergovernmental Payable	5,083	0	912	0
Retainage Payable	0	0	0	0
Interfund Loans Payable	0	0	0	0
Deferred Revenue	0	0	0	0
Total Liabilities	<u>30,845</u>	<u>0</u>	<u>912</u>	<u>0</u>
Fund Balance:				
Reserved for Encumbrances	3,851	13,798	4,088	0
Reserved for Supplies Inventory	0	0	0	0
Reserved for Loans Receivable	0	0	0	0
Undesignated/Unreserved	554,531	235,913	18,035	111
Total Fund Balance	<u>558,382</u>	<u>249,711</u>	<u>22,123</u>	<u>111</u>
Total Liabilities and Fund Balance	<u>\$ 589,227</u>	<u>\$ 249,711</u>	<u>\$ 23,035</u>	<u>\$ 111</u>

LICKING COUNTY, OHIO

Local Delinquency Prevention	Juvenile Indigent Alcohol Treatment	Family and Children First	Community Based Facility	Emergency Planning	Granville South Sanitary Sewer	Southwest Licking Watershed
\$ 646	\$ 4,251	\$ 568,496	\$ 158,763	\$ 28,946	\$ 42,155	\$ 23
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	471,534	993,494	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	2,939	0	0	0
<u>\$ 646</u>	<u>\$ 4,251</u>	<u>\$ 1,040,030</u>	<u>\$ 1,155,196</u>	<u>\$ 28,946</u>	<u>\$ 42,155</u>	<u>\$ 23</u>
\$ 0	\$ 0	\$ 16,734	\$ 10,088	\$ 5,291	\$ 0	\$ 0
0	0	0	65,814	0	0	0
0	0	2,400	18,291	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	339,302	496,747	0	0	0
<u>0</u>	<u>0</u>	<u>358,436</u>	<u>590,940</u>	<u>5,291</u>	<u>0</u>	<u>0</u>
0	0	32,972	10,134	1,408	0	0
0	0	0	2,939	0	0	0
0	0	0	0	0	0	0
<u>646</u>	<u>4,251</u>	<u>648,622</u>	<u>551,183</u>	<u>22,247</u>	<u>42,155</u>	<u>23</u>
<u>646</u>	<u>4,251</u>	<u>681,594</u>	<u>564,256</u>	<u>23,655</u>	<u>42,155</u>	<u>23</u>
<u>\$ 646</u>	<u>\$ 4,251</u>	<u>\$ 1,040,030</u>	<u>\$ 1,155,196</u>	<u>\$ 28,946</u>	<u>\$ 42,155</u>	<u>\$ 23</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2007**

	<u>Johnstown- Monroe Sewer</u>	<u>Conduct of Business</u>	<u>Buildings and Flood Plain</u>	<u>Domestic Violence</u>
Assets:				
Cash and Cash Equivalents	\$ 60,329	\$ 4,481	\$ 16,805	\$ 21,511
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	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>\$ 60,329</u>	<u>\$ 4,481</u>	<u>\$ 16,805</u>	<u>\$ 21,511</u>
Liabilities:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 21,511
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
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>21,511</u>
Fund Balance:				
Reserved for Encumbrances	0	0	0	0
Reserved for Supplies Inventory	0	0	0	0
Reserved for Loans Receivable	0	0	0	0
Undesignated/Unreserved	60,329	4,481	16,805	0
Total Fund Balance	<u>60,329</u>	<u>4,481</u>	<u>16,805</u>	<u>0</u>
Total Liabilities and Fund Balance	<u>\$ 60,329</u>	<u>\$ 4,481</u>	<u>\$ 16,805</u>	<u>\$ 21,511</u>

LICKING COUNTY, OHIO

Indigent Counsel Fees	Coroners Laboratory	Delinquent Tax Collection	Law Enforcement Education	Open Space and Recreation	Commissary	911 Wireless Funding
\$ 24,089	\$ 145,801	\$ 1,143,299	\$ 133,639	\$ 164,217	\$ 0	\$ 597,494
0	0	0	10,073	0	34,494	0
0	0	0	0	0	0	0
0	14,575	0	3,637	0	0	0
0	0	0	20,628	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	1,774	0	0	0	0	0
<u>\$ 24,089</u>	<u>\$ 162,150</u>	<u>\$ 1,143,299</u>	<u>\$ 167,977</u>	<u>\$ 164,217</u>	<u>\$ 34,494</u>	<u>\$ 597,494</u>
\$ 551	\$ 7,026	\$ 3,501	\$ 15,363	\$ 0	\$ 0	\$ 12,130
0	0	12,132	0	0	0	0
0	0	2,906	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	896	0	0	0
<u>551</u>	<u>7,026</u>	<u>18,539</u>	<u>16,259</u>	<u>0</u>	<u>0</u>	<u>12,130</u>
0	4,886	18,516	0	0	0	9
0	1,774	0	0	0	0	0
0	0	0	0	0	0	0
<u>23,538</u>	<u>148,464</u>	<u>1,106,244</u>	<u>151,718</u>	<u>164,217</u>	<u>34,494</u>	<u>585,355</u>
<u>23,538</u>	<u>155,124</u>	<u>1,124,760</u>	<u>151,718</u>	<u>164,217</u>	<u>34,494</u>	<u>585,364</u>
<u>\$ 24,089</u>	<u>\$ 162,150</u>	<u>\$ 1,143,299</u>	<u>\$ 167,977</u>	<u>\$ 164,217</u>	<u>\$ 34,494</u>	<u>\$ 597,494</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2007**

	Department of Youth Services	Transit Board	Ditch Maintenance	Homeland Security Grant
Assets:				
Cash and Cash Equivalents	\$ 188,438	\$ 199,390	\$ 265,489	\$ 17,194
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	0	38,616	0	0
Intergovernmental	15,518	23,588	0	306,568
Interest	0	0	0	0
Loans	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Total Assets	<u>\$ 203,956</u>	<u>\$ 261,594</u>	<u>\$ 265,489</u>	<u>\$ 323,762</u>
Liabilities:				
Accounts Payable	\$ 1,584	\$ 72,511	\$ 0	\$ 0
Accrued Wages and Benefits Payable	11,967	11,211	0	0
Intergovernmental Payable	1,954	1,567	0	0
Retainage Payable	0	0	0	0
Interfund Loans Payable	0	0	11,000	0
Deferred Revenue	11,575	0	0	172,772
Total Liabilities	<u>27,080</u>	<u>85,289</u>	<u>11,000</u>	<u>172,772</u>
Fund Balance:				
Reserved for Encumbrances	1,378	7,956	6,041	0
Reserved for Supplies Inventory	0	0	0	0
Reserved for Loans Receivable	0	0	0	0
Undesignated/Unreserved	175,498	168,349	248,448	150,990
Total Fund Balance	<u>176,876</u>	<u>176,305</u>	<u>254,489</u>	<u>150,990</u>
Total Liabilities and Fund Balance	<u>\$ 203,956</u>	<u>\$ 261,594</u>	<u>\$ 265,489</u>	<u>\$ 323,762</u>

LICKING COUNTY, OHIO

<u>Domestic Court Special Projects</u>	<u>Mediation Institution- alization</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ 41,246	\$ 100,349	\$ 11,302,082
0	0	84,121
0	0	2,814,068
0	0	177,429
0	0	5,419,923
0	0	562
0	0	3,056,590
0	0	187,276
<u>\$ 41,246</u>	<u>\$ 100,349</u>	<u>\$ 23,042,051</u>
\$ 0	\$ 553	\$ 326,878
0	311	512,404
0	0	132,704
0	0	39,554
0	4,000	46,800
0	0	6,296,817
<u>0</u>	<u>4,864</u>	<u>7,355,157</u>
1,410	17,186	354,083
0	0	187,276
0	0	3,056,590
<u>39,836</u>	<u>78,299</u>	<u>12,088,945</u>
<u>41,246</u>	<u>95,485</u>	<u>15,686,894</u>
<u>\$ 41,246</u>	<u>\$ 100,349</u>	<u>\$ 23,042,051</u>

LICKING COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2007**

	<u>Dog and Kennel</u>	<u>Real Estate Assessment</u>	<u>Motor Vehicle and Gasoline Tax</u>	<u>Adult Probation</u>
Revenues:				
Taxes	\$ 0	\$ 0	\$ 424,443	\$ 0
Intergovernmental Revenues	0	0	6,152,552	267,734
Charges for Services	77,243	1,582,620	0	43,125
Licenses and Permits	254,234	0	0	0
Investment Earnings	0	0	0	0
Special Assessments	0	0	0	0
Fines and Forfeitures	18,359	0	410,416	0
All Other Revenue	4,331	625	76,208	0
Total Revenue	<u>354,167</u>	<u>1,583,245</u>	<u>7,063,619</u>	<u>310,859</u>
Expenditures:				
Current:				
Public Safety	0	0	0	298,253
Health	352,061	0	0	0
Human Services	0	0	0	0
Community and Economic Development	0	0	0	0
Public Works	0	0	7,163,854	0
General Government	0	1,509,340	0	0
Total Expenditures	<u>352,061</u>	<u>1,509,340</u>	<u>7,163,854</u>	<u>298,253</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,106	73,905	(100,235)	12,606
Other Financing Sources (Uses):				
Other Financing Sources - Capital Lease	0	0	111,401	0
Transfers In	0	0	0	0
Transfers Out	0	0	(200,000)	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>(88,599)</u>	<u>0</u>
Net Change in Fund Balance	2,106	73,905	(188,834)	12,606
Fund Balance (Deficit) at Beginning of Year	106,993	3,150,340	1,351,755	146,863
Increase (Decrease) in Inventory Reserve	0	0	49,236	0
Fund Balance End of Year	<u>\$ 109,099</u>	<u>\$ 3,224,245</u>	<u>\$ 1,212,157</u>	<u>\$ 159,469</u>

LICKING COUNTY, OHIO

<u>Planning</u>	<u>Litter Control and Recycling</u>	<u>Child Support Enforcement</u>	<u>Senior Citizen Levy</u>	<u>Indigent Guardianship</u>	<u>Legal Research</u>	<u>Computer Replacement</u>
\$ 0	\$ 0	\$ 0	\$ 2,711,959	\$ 0	\$ 0	\$ 0
778,674	528,057	3,422,404	421,288	0	0	0
163,842	13,330	530,900	0	0	67,124	31,079
0	0	0	0	0	0	0
36,261	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	16,747	0	0
0	1,485	0	0	0	0	0
<u>978,777</u>	<u>542,872</u>	<u>3,953,304</u>	<u>3,133,247</u>	<u>16,747</u>	<u>67,124</u>	<u>31,079</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	4,014,200	2,933,568	0	0	0
1,095,554	0	0	0	0	0	0
0	415,557	0	0	0	0	0
0	0	0	0	19,215	52,215	2,406
<u>1,095,554</u>	<u>415,557</u>	<u>4,014,200</u>	<u>2,933,568</u>	<u>19,215</u>	<u>52,215</u>	<u>2,406</u>
(116,777)	127,315	(60,896)	199,679	(2,468)	14,909	28,673
0	0	0	0	0	0	0
0	0	400,000	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>400,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(116,777)	127,315	339,104	199,679	(2,468)	14,909	28,673
3,743,137	419,483	161,196	625,744	3,229	20,393	59,638
(3,865)	(10)	(584)	0	0	0	0
<u>\$ 3,622,495</u>	<u>\$ 546,788</u>	<u>\$ 499,716</u>	<u>\$ 825,423</u>	<u>\$ 761</u>	<u>\$ 35,302</u>	<u>\$ 88,311</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, 2007**

	Certificate of Title	County Recorder Equipment	Concealed Handgun Licensing	Multi-Systemic Therapy
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0	0
Charges for Services	722,803	126,196	0	0
Licenses and Permits	0	0	15,518	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	722,803	126,196	15,518	0
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	639,776	105,040	16,058	0
Total Expenditures	639,776	105,040	16,058	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	83,027	21,156	(540)	0
Other Financing Sources (Uses):				
Other Financing Sources - Capital Lease	0	0	0	0
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	83,027	21,156	(540)	0
Fund Balance (Deficit) at Beginning of Year	475,355	228,555	22,663	111
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balance End of Year	\$ 558,382	\$ 249,711	\$ 22,123	\$ 111

LICKING COUNTY, OHIO

Local Delinquency Prevention	Juvenile Indigent Alcohol Treatment	Family and Children First	Community Based Facility	Emergency Planning	Granville South Sanitary Sewer	Southwest Licking Watershed
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	1,205,047	1,773,672	40,019	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	0	0	0
0	112	0	0	0	0	0
842	0	0	0	0	0	0
<u>842</u>	<u>112</u>	<u>1,205,047</u>	<u>1,773,672</u>	<u>40,019</u>	<u>0</u>	<u>0</u>
0	0	0	1,796,963	49,120	0	0
0	0	0	0	0	0	0
0	0	1,148,906	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>0</u>	<u>0</u>	<u>1,148,906</u>	<u>1,796,963</u>	<u>49,120</u>	<u>0</u>	<u>0</u>
842	112	56,141	(23,291)	(9,101)	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	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>
842	112	56,141	(23,291)	(9,101)	0	0
(196)	4,139	625,453	584,608	32,756	42,155	23
0	0	0	2,939	0	0	0
<u>\$ 646</u>	<u>\$ 4,251</u>	<u>\$ 681,594</u>	<u>\$ 564,256</u>	<u>\$ 23,655</u>	<u>\$ 42,155</u>	<u>\$ 23</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, 2007**

	Johnstown- Monroe Sewer	Conduct of Business	Buildings and Flood Plain	Domestic Violence
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0	0
Charges for Services	0	0	0	0
Licenses and Permits	0	895	0	36,893
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	0	895	0	36,893
Expenditures:				
Current:				
Public Safety	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	39,033
Community and Economic Development	0	0	0	0
Public Works	0	0	0	0
General Government	0	0	0	0
Total Expenditures	0	0	0	39,033
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	895	0	(2,140)
Other Financing Sources (Uses):				
Other Financing Sources - Capital Lease	0	0	0	0
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	0	895	0	(2,140)
Fund Balance (Deficit) at Beginning of Year	60,329	3,586	16,805	2,140
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balance End of Year	\$ 60,329	\$ 4,481	\$ 16,805	\$ 0

LICKING COUNTY, OHIO

Bicentennial Bell	Indigent Counsel Fees	Coroners Laboratory	Delinquent Tax Collection	Law Enforcement Education	Open Space and Recreation	Commissary
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	475	0	0	135,865	18,375	0
0	0	142,725	354,635	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	0	61,630	0	0
4,405	0	0	0	0	0	3,036
<u>4,405</u>	<u>475</u>	<u>142,725</u>	<u>354,635</u>	<u>197,495</u>	<u>18,375</u>	<u>3,036</u>
0	0	0	0	105,508	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	0	0	0
0	4,325	100,980	338,676	0	0	0
<u>0</u>	<u>4,325</u>	<u>100,980</u>	<u>338,676</u>	<u>105,508</u>	<u>0</u>	<u>0</u>
4,405	(3,850)	41,745	15,959	91,987	18,375	3,036
0	0	0	0	0	0	0
0	0	0	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>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
4,405	(3,850)	41,745	15,959	91,987	18,375	3,036
(4,405)	27,388	111,605	1,108,801	59,731	145,842	31,458
0	0	1,774	0	0	0	0
<u>\$ 0</u>	<u>\$ 23,538</u>	<u>\$ 155,124</u>	<u>\$ 1,124,760</u>	<u>\$ 151,718</u>	<u>\$ 164,217</u>	<u>\$ 34,494</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, 2007**

	911 Wireless Funding	Department of Youth Services	Transit Board	Ditch Maintenance
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	734,226	256,345	343,342	0
Charges for Services	0	0	605,801	0
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Special Assessments	0	0	0	97,876
Fines and Forfeitures	0	0	0	0
All Other Revenue	0	136	68,021	0
Total Revenue	734,226	256,481	1,017,164	97,876
Expenditures:				
Current:				
Public Safety	148,862	279,538	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	70,007
General Government	0	0	1,112,852	0
Total Expenditures	148,862	279,538	1,112,852	70,007
Excess (Deficiency) of Revenues Over (Under) Expenditures	585,364	(23,057)	(95,688)	27,869
Other Financing Sources (Uses):				
Other Financing Sources - Capital Lease	0	0	0	0
Transfers In	0	0	80,000	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	80,000	0
Net Change in Fund Balance	585,364	(23,057)	(15,688)	27,869
Fund Balance (Deficit) at Beginning of Year	0	199,933	191,993	226,620
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balance End of Year	\$ 585,364	\$ 176,876	\$ 176,305	\$ 254,489

LICKING COUNTY, OHIO

<u>Homeland Security Grant</u>	<u>Help America Vote Act</u>	<u>Domestic Court Special Projects</u>	<u>Mediation Institution-alization</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,136,402
137,796	0	0	18,925	16,234,796
0	0	18,135	0	4,479,558
0	0	0	0	307,540
0	0	0	0	36,261
0	0	0	0	97,876
0	0	0	66,010	573,274
0	0	0	0	159,089
<u>137,796</u>	<u>0</u>	<u>18,135</u>	<u>84,935</u>	<u>25,024,796</u>
14,853	0	0	0	2,693,097
0	0	0	0	352,061
0	0	0	0	8,135,707
0	0	0	0	1,095,554
0	0	0	0	7,649,418
0	4,174	5,528	27,309	3,937,894
<u>14,853</u>	<u>4,174</u>	<u>5,528</u>	<u>27,309</u>	<u>23,863,731</u>
122,943	(4,174)	12,607	57,626	1,161,065
0	0	0	0	111,401
0	0	0	0	480,000
0	0	0	0	(200,000)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>391,401</u>
122,943	(4,174)	12,607	57,626	1,552,466
28,047	4,174	28,639	37,859	14,084,938
0	0	0	0	49,490
<u>\$ 150,990</u>	<u>\$ 0</u>	<u>\$ 41,246</u>	<u>\$ 95,485</u>	<u>\$ 15,686,894</u>

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Debt Service Funds
For the Year Ended December 31, 2007**

	General Obligation Debt	Special Assessment Debt	Total Nonmajor Debt Service Funds
Assets:			
Cash and Cash Equivalents	\$ 3,631,443	\$ 134,091	\$ 3,765,534
Receivables:			
Special Assessments	<u>0</u>	<u>453,067</u>	<u>453,067</u>
Total Assets	<u>\$ 3,631,443</u>	<u>\$ 587,158</u>	<u>\$ 4,218,601</u>
Liabilities:			
Deferred Revenue	<u>\$ 0</u>	<u>\$ 453,067</u>	<u>\$ 453,067</u>
Total Liabilities	<u>0</u>	<u>453,067</u>	<u>453,067</u>
Fund Balance:			
Reserved for Debt Service	<u>3,631,443</u>	<u>134,091</u>	<u>3,765,534</u>
Total Fund Balance	<u>3,631,443</u>	<u>134,091</u>	<u>3,765,534</u>
Total Liabilities and Fund Balance	<u>\$ 3,631,443</u>	<u>\$ 587,158</u>	<u>\$ 4,218,601</u>

LICKING COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Debt Service Funds
For the Year Ended December 31, 2007**

	General Obligation Debt	Special Assessment Debt	Total Nonmajor Debt Service Funds
Revenues:			
Charges for Services	\$ 203,567	\$ 0	\$ 203,567
Special Assessments	0	54,783	54,783
All Other Revenue	24,300	0	24,300
Total Revenue	<u>227,867</u>	<u>54,783</u>	<u>282,650</u>
Expenditures:			
Debt Service:			
Principal Retirement	1,111,395	19,281	1,130,676
Interest & Fiscal Charges	628,735	37,401	666,136
Total Expenditures	<u>1,740,130</u>	<u>56,682</u>	<u>1,796,812</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,512,263)	(1,899)	(1,514,162)
Other Financing Sources (Uses):			
Transfers In	1,477,308	0	1,477,308
Transfers Out	(31,500)	0	(31,500)
Total Other Financing Sources (Uses)	<u>1,445,808</u>	<u>0</u>	<u>1,445,808</u>
Net Change in Fund Balance	(66,455)	(1,899)	(68,354)
Fund Balance at Beginning of Year	<u>3,697,898</u>	<u>135,990</u>	<u>3,833,888</u>
Fund Balance End of Year	<u>\$ 3,631,443</u>	<u>\$ 134,091</u>	<u>\$ 3,765,534</u>

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2007**

	<u>Permanent Improvement</u>	<u>Road Projects</u>	<u>Airport Construction</u>	<u>Capital Grants</u>
Assets:				
Cash and Cash Equivalents	\$ 1,807,214	\$ 79,845	\$ 121	\$ 5,753
Receivables:				
Accounts	2,868	0	0	0
Interest	9	0	0	0
Total Assets	<u>\$ 1,810,091</u>	<u>\$ 79,845</u>	<u>\$ 121</u>	<u>\$ 5,753</u>
Liabilities:				
Accounts Payable	\$ 282,716	\$ 0	\$ 0	\$ 0
Intergovernmental Payable	2,408	0	0	0
Interfund Loans Payable	50,000	0	0	0
Accrued Interest Payable	9,975	0	0	0
General Obligation Notes Payable	700,000	0	0	0
Total Liabilities	<u>1,045,099</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance:				
Reserved for Encumbrances	923,958	0	0	0
Undesignated/Unreserved	(158,966)	79,845	121	5,753
Total Fund Balance	<u>764,992</u>	<u>79,845</u>	<u>121</u>	<u>5,753</u>
Total Liabilities and Fund Balance	<u>\$ 1,810,091</u>	<u>\$ 79,845</u>	<u>\$ 121</u>	<u>\$ 5,753</u>

LICKING COUNTY, OHIO

Computer Acquisition	Special Assessment Construction	Total Nonmajor Capital Projects Funds
\$ 13,575	\$ 10,985	\$ 1,917,493
0	0	2,868
<u>0</u>	<u>0</u>	<u>9</u>
<u>\$ 13,575</u>	<u>\$ 10,985</u>	<u>\$ 1,920,370</u>
\$ 0	\$ 0	\$ 282,716
0	0	2,408
0	0	50,000
0	0	9,975
<u>0</u>	<u>0</u>	<u>700,000</u>
<u>0</u>	<u>0</u>	<u>1,045,099</u>
0	0	923,958
<u>13,575</u>	<u>10,985</u>	<u>(48,687)</u>
<u>13,575</u>	<u>10,985</u>	<u>875,271</u>
<u>\$ 13,575</u>	<u>\$ 10,985</u>	<u>\$ 1,920,370</u>

LICKING COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2007**

	Permanent Improvement	Road Projects	Airport Construction	Capital Grants
Revenues:				
Intergovernmental Revenues	\$ 300,000	\$ 0	\$ 0	\$ 0
Investment Earnings	120	0	0	0
All Other Revenue	23,784	1,260	0	0
Total Revenue	323,904	1,260	0	0
Expenditures:				
Capital Outlay	596,766	0	0	1,319
Debt Service:				
Interest & Fiscal Charges	31,412	0	0	0
Total Expenditures	628,178	0	0	1,319
Excess (Deficiency) of Revenues Over (Under) Expenditures	(304,274)	1,260	0	(1,319)
Other Financing Sources (Uses):				
Transfers In	1,400,454	0	0	0
Total Other Financing Sources (Uses)	1,400,454	0	0	0
Net Change in Fund Balance	1,096,180	1,260	0	(1,319)
Fund Balance (Deficit) at Beginning of Year	(331,188)	78,585	121	7,072
Fund Balance End of Year	\$ 764,992	\$ 79,845	\$ 121	\$ 5,753

LICKING COUNTY, OHIO

<u>Computer Acquisition</u>	<u>Special Assessment Construction</u>	<u>Total Nonmajor Capital Project Funds</u>
\$ 0	\$ 0	\$ 300,000
0	0	120
<u>0</u>	<u>0</u>	<u>25,044</u>
<u>0</u>	<u>0</u>	<u>325,164</u>
0	0	598,085
<u>0</u>	<u>0</u>	<u>31,412</u>
<u>0</u>	<u>0</u>	<u>629,497</u>
0	0	(304,333)
<u>0</u>	<u>0</u>	<u>1,400,454</u>
<u>0</u>	<u>0</u>	<u>1,400,454</u>
0	0	1,096,121
<u>13,575</u>	<u>10,985</u>	<u>(220,850)</u>
<u>\$ 13,575</u>	<u>\$ 10,985</u>	<u>\$ 875,271</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, 2007**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 29,990,437	\$ 29,500,418	\$ 31,788,675	\$ 2,288,257
Intergovernmental Revenues	5,035,121	4,952,852	4,958,903	6,051
Charges for Services	4,254,896	4,185,375	4,290,185	104,810
Licenses and Permits	10,776	10,600	9,734	(866)
Investment Earnings	3,698,327	3,637,900	4,219,222	581,322
Fines and Forfeitures	199,052	195,800	170,037	(25,763)
All Other Revenues	1,602,670	1,576,484	1,677,966	101,482
Total Revenues	<u>44,791,279</u>	<u>44,059,429</u>	<u>47,114,722</u>	<u>3,055,293</u>
Expenditures:				
Public Safety:				
Coroner:				
Personal Services	319,814	314,351	313,648	703
Contractual Services	207,289	203,749	184,017	19,732
Other Expenditures	2,238	2,200	1,993	207
Total Coroner	<u>529,341</u>	<u>520,300</u>	<u>499,658</u>	<u>20,642</u>
Adult Probation:				
Personal Services	562,280	552,676	547,724	4,952
Materials and Supplies	2,568	2,524	2,521	3
Contractual Services	4,235	4,163	4,158	5
Other Expenditures	2,749	2,702	2,687	15
Total Adult Probation	<u>571,832</u>	<u>562,065</u>	<u>557,090</u>	<u>4,975</u>
Sheriff:				
Personal Services	13,729,743	13,495,246	13,409,482	85,764
Materials and Supplies	1,058,248	1,040,174	943,549	96,625
Contractual Services	1,664,912	1,636,476	1,416,687	219,789
Other Expenditures	28,337	27,853	19,377	8,476
Capital Outlay	480,678	472,468	457,108	15,360
Total Sheriff	<u>16,961,918</u>	<u>16,672,217</u>	<u>16,246,203</u>	<u>426,014</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, 2007**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Emergency Management:				
Personal Services	177,967	174,926	173,443	1,483
Materials and Supplies	3,336	3,279	3,258	21
Contractual Services	11,150	10,960	9,066	1,894
Other Expenditures	5,051	4,965	3,605	1,360
Capital Outlay	10,735	10,552	9,792	760
Total Emergency Management	<u>208,239</u>	<u>204,682</u>	<u>199,164</u>	<u>5,518</u>
911 Emergency Center:				
Personal Services	1,220,140	1,199,301	1,056,909	142,392
Materials and Supplies	3,937	3,870	2,087	1,783
Contractual Services	145,115	142,637	113,689	28,948
Other Expenditures	814	800	616	184
Capital Outlay	96,967	95,311	78,828	16,483
Total 911 Emergency Center	<u>1,466,973</u>	<u>1,441,919</u>	<u>1,252,129</u>	<u>189,790</u>
Total Public Safety	<u>19,738,303</u>	<u>19,401,183</u>	<u>18,754,244</u>	<u>646,939</u>
Health:				
Humane Officer:				
Personal Services	105,751	103,944	101,395	2,549
Other Expenditures	1,425	1,401	1,151	250
Total Humane Officer	<u>107,176</u>	<u>105,345</u>	<u>102,546</u>	<u>2,799</u>
Registration of Vital Statistics:				
Other Expenditures	3,052	3,000	2,154	846
Total Registration of Vital Statistics	<u>3,052</u>	<u>3,000</u>	<u>2,154</u>	<u>846</u>
Health and Welfare:				
Contractual Services	180,075	177,000	166,197	10,803
Total Health and Welfare	<u>180,075</u>	<u>177,000</u>	<u>166,197</u>	<u>10,803</u>
Total Health	<u>290,303</u>	<u>285,345</u>	<u>270,897</u>	<u>14,448</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, 2007**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Human Services:				
Veterans' Services Commission:				
Personal Services	259,489	255,057	253,394	1,663
Materials and Supplies	30,627	30,104	16,758	13,346
Contractual Services	579,982	570,077	521,026	49,051
Other Expenditures	74,628	73,353	45,621	27,732
Capital Outlay	112,447	110,526	109,053	1,473
Total Veterans' Services Commission	<u>1,057,173</u>	<u>1,039,117</u>	<u>945,852</u>	<u>93,265</u>
Child Welfare Board:				
Other Expenditures	<u>3,517</u>	<u>3,457</u>	<u>500</u>	<u>2,957</u>
Total Child Welfare Board	<u>3,517</u>	<u>3,457</u>	<u>500</u>	<u>2,957</u>
Indigent Fees:				
Contractual Services	<u>1,188,804</u>	<u>1,168,500</u>	<u>913,515</u>	<u>254,985</u>
Total Indigent Fees	<u>1,188,804</u>	<u>1,168,500</u>	<u>913,515</u>	<u>254,985</u>
Total Human Services	<u>2,249,494</u>	<u>2,211,074</u>	<u>1,859,867</u>	<u>351,207</u>
Conservation and Recreation:				
Agriculture:				
Other Expenditures	<u>651,186</u>	<u>640,064</u>	<u>636,470</u>	<u>3,594</u>
Total Agriculture	<u>651,186</u>	<u>640,064</u>	<u>636,470</u>	<u>3,594</u>
Parks:				
Contractual Services	<u>570,896</u>	<u>513,296</u>	<u>513,296</u>	<u>0</u>
Total Parks	<u>570,896</u>	<u>513,296</u>	<u>513,296</u>	<u>0</u>
Total Conservation and Recreation	<u>1,222,082</u>	<u>1,153,360</u>	<u>1,149,766</u>	<u>3,594</u>
Public Works:				
Sanitation and Drainage:				
Personal Services	<u>89,017</u>	<u>87,497</u>	<u>84,228</u>	<u>3,269</u>
Total Sanitation and Drainage	<u>89,017</u>	<u>87,497</u>	<u>84,228</u>	<u>3,269</u>
Total Public Works	<u>89,017</u>	<u>87,497</u>	<u>84,228</u>	<u>3,269</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, 2007***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
General Government:				
Commissioners:				
Personal Services	522,033	513,117	512,344	773
Materials and Supplies	2,035	2,000	27	1,973
Contractual Services	11,402	11,207	4,233	6,974
Other Expenditures	11,191	11,000	9,270	1,730
Total Commissioners	<u>546,661</u>	<u>537,324</u>	<u>525,874</u>	<u>11,450</u>
Auditor:				
Personal Services	695,226	683,352	679,228	4,124
Materials and Supplies	22,956	22,564	20,257	2,307
Contractual Services	29,623	29,117	19,988	9,129
Other Expenditures	8,269	8,128	7,914	214
Total Auditor	<u>756,074</u>	<u>743,161</u>	<u>727,387</u>	<u>15,774</u>
Treasurer:				
Personal Services	538,877	529,674	515,501	14,173
Materials and Supplies	27,724	27,250	11,046	16,204
Contractual Services	79,022	77,672	52,942	24,730
Other Expenditures	31,829	31,285	27,031	4,254
Total Treasurer	<u>677,452</u>	<u>665,881</u>	<u>606,520</u>	<u>59,361</u>
Prosecutor:				
Personal Services	1,999,920	1,965,762	1,905,994	59,768
Materials and Supplies	10,073	9,902	9,670	232
Contractual Services	76,064	74,765	72,039	2,726
Other Expenditures	41,141	40,438	37,621	2,817
Total Prosecutor	<u>2,127,198</u>	<u>2,090,867</u>	<u>2,025,324</u>	<u>65,543</u>
Law Library:				
Personal Services	60,635	59,600	56,253	3,347
Other Expenditures	102	100	0	100
Total Law Library	<u>60,737</u>	<u>59,700</u>	<u>56,253</u>	<u>3,447</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, 2007**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
County Planning Commission:				
Personal Services	633,190	622,375	554,854	67,521
Materials and Supplies	10,174	10,000	4,682	5,318
Contractual Services	58,193	57,200	45,061	12,139
Other Expenditures	11,078	10,889	9,799	1,090
Total County Planning Commission	<u>712,635</u>	<u>700,464</u>	<u>614,396</u>	<u>86,068</u>
Board of Elections:				
Personal Services	529,145	520,108	462,667	57,441
Materials and Supplies	106,825	105,000	101,214	3,786
Contractual Services	319,601	314,142	250,354	63,788
Other Expenditures	1,526	1,500	420	1,080
Total Board of Elections	<u>957,097</u>	<u>940,750</u>	<u>814,655</u>	<u>126,095</u>
County Recorder:				
Personal Services	568,513	558,803	551,080	7,723
Materials and Supplies	4,782	4,700	2,708	1,992
Contractual Services	12,717	12,500	7,935	4,565
Other Expenditures	2,543	2,500	2,356	144
Total County Recorder	<u>588,555</u>	<u>578,503</u>	<u>564,079</u>	<u>14,424</u>
Bureau of Inspection:				
Contractual Services	95,438	93,808	93,808	0
Total Bureau of Inspection	<u>95,438</u>	<u>93,808</u>	<u>93,808</u>	<u>0</u>
Maintenance and Operations:				
Personal Services	489,144	480,790	476,647	4,143
Materials and Supplies	660,580	649,298	605,606	43,692
Contractual Services	1,697,863	1,668,864	1,435,982	232,882
Other Expenditures	41,371	40,664	29,800	10,864
Capital Outlay	125,132	122,995	89,147	33,848
Total Maintenance and Operations	<u>3,014,090</u>	<u>2,962,611</u>	<u>2,637,182</u>	<u>325,429</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, 2007***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Information Systems Management:				
Personal Services	715,875	703,649	695,986	7,663
Materials and Supplies	23,119	22,724	18,874	3,850
Contractual Services	208,195	204,639	190,634	14,005
Other Expenditures	560	550	208	342
Capital Outlay	375,485	369,072	280,812	88,260
Total Information Systems Management	<u>1,323,234</u>	<u>1,300,634</u>	<u>1,186,514</u>	<u>114,120</u>
Clerk of Courts:				
Personal Services	970,753	954,174	926,185	27,989
Materials and Supplies	32,307	31,755	31,175	580
Contractual Services	3,561	3,500	404	3,096
Other Expenditures	509	500	0	500
Total Clerk of Courts	<u>1,007,130</u>	<u>989,929</u>	<u>957,764</u>	<u>32,165</u>
Common Pleas Court:				
Personal Services	801,092	787,409	778,882	8,527
Materials and Supplies	11,066	10,877	9,981	896
Contractual Services	116,164	114,180	106,096	8,084
Other Expenditures	20,871	20,515	18,580	1,935
Total Common Pleas Court	<u>949,193</u>	<u>932,981</u>	<u>913,539</u>	<u>19,442</u>
Court of Appeals:				
Other Expenditures	30,521	30,000	20,840	9,160
Total Court of Appeals	<u>30,521</u>	<u>30,000</u>	<u>20,840</u>	<u>9,160</u>
Municipal Court:				
Personal Services	184,813	181,657	180,468	1,189
Contractual Services	113,165	111,232	94,900	16,332
Total Municipal Court	<u>297,978</u>	<u>292,889</u>	<u>275,368</u>	<u>17,521</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, 2007***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Juvenile Court:				
Personal Services	2,175,517	2,138,360	2,125,821	12,539
Materials and Supplies	34,708	34,115	26,299	7,816
Contractual Services	1,333,029	1,310,262	1,226,089	84,173
Other Expenditures	19,551	19,217	17,179	2,038
Total Juvenile Court	<u>3,562,805</u>	<u>3,501,954</u>	<u>3,395,388</u>	<u>106,566</u>
Probate Court:				
Personal Services	341,398	335,567	324,830	10,737
Materials and Supplies	6,206	6,100	4,652	1,448
Contractual Services	16,761	16,475	10,091	6,384
Other Expenditures	18,311	17,998	16,070	1,928
Total Probate Court	<u>382,676</u>	<u>376,140</u>	<u>355,643</u>	<u>20,497</u>
Domestic Court:				
Personal Services	1,252,245	1,230,857	1,194,037	36,820
Materials and Supplies	10,067	9,895	7,823	2,072
Contractual Services	43,054	42,319	26,766	15,553
Other Expenditures	25,825	25,384	23,251	2,133
Total Domestic Court	<u>1,331,191</u>	<u>1,308,455</u>	<u>1,251,877</u>	<u>56,578</u>
Human Resources:				
Personal Services	244,990	240,806	239,795	1,011
Materials and Supplies	1,048	1,030	580	450
Contractual Services	25,068	24,640	17,516	7,124
Other Expenditures	4,213	4,141	3,162	979
Total Human Resources	<u>275,319</u>	<u>270,617</u>	<u>261,053</u>	<u>9,564</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, 2007**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Insurance/Pension/Taxes:				
Personal Services	397,642	390,850	390,507	343
Contractual Services	494,448	486,004	436,953	49,051
Total Insurance/Pension/Taxes	<u>892,090</u>	<u>876,854</u>	<u>827,460</u>	<u>49,394</u>
General Administration:				
Contractual Services	55,956	55,000	55,000	0
Other Expenditures	332,969	375,129	321,710	53,419
Total General Administration	<u>388,925</u>	<u>430,129</u>	<u>376,710</u>	<u>53,419</u>
Total General Government	<u>19,976,999</u>	<u>19,683,651</u>	<u>18,487,634</u>	<u>1,196,017</u>
Capital Outlay	<u>1,608,010</u>	<u>1,580,546</u>	<u>722,352</u>	<u>858,194</u>
Total Expenditures	<u>45,174,208</u>	<u>44,402,656</u>	<u>41,328,988</u>	<u>3,073,668</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(382,929)	(343,227)	5,785,734	6,128,961
Other Financing Sources (Uses):				
Sale of Capital Assets	30,000	30,000	53,509	23,509
Transfers In	300,616	300,616	203,148	(97,468)
Transfers Out	(4,745,858)	(4,745,858)	(4,306,512)	439,346
Advances In	0	0	56,500	56,500
Advances Out	(148,900)	(148,900)	(86,000)	62,900
Total Other Financing Sources (Uses)	<u>(4,564,142)</u>	<u>(4,564,142)</u>	<u>(4,079,355)</u>	<u>484,787</u>
Net Changes in Fund Balance	(4,947,071)	(4,907,369)	1,706,379	6,613,748
Fund Balance at Beginning of Year	9,428,927	9,428,927	9,428,927	0
Prior Year Encumbrances	1,166,525	1,166,525	1,166,525	0
Fund Balance at End of Year	<u>\$ 5,648,381</u>	<u>\$ 5,688,083</u>	<u>\$ 12,301,831</u>	<u>\$ 6,613,748</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, 2007**

PUBLIC ASSISTANCE FUND				Variance with Final Budget Positive Negative
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>(Negative)</u>
Revenues:				
Intergovernmental Revenues	\$ 18,313,013	\$ 18,473,401	\$ 15,766,071	\$ (2,707,330)
All Other Revenues	0	0	219,721	219,721
Total Revenues	<u>18,313,013</u>	<u>18,473,401</u>	<u>15,985,792</u>	<u>(2,487,609)</u>
Expenditures:				
Human Services:				
Personal Services	9,377,500	9,488,840	8,870,460	618,380
Materials and Supplies	195,932	198,258	160,597	37,661
Contractual Services	7,597,807	7,688,016	7,079,449	608,567
Other Expenditures	3,326,600	3,366,097	3,186,114	179,983
Capital Outlay	95,078	96,207	55,862	40,345
Total Expenditures	<u>20,592,917</u>	<u>20,837,418</u>	<u>19,352,482</u>	<u>1,484,936</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,279,904)	(2,364,017)	(3,366,690)	(1,002,673)
Other Financing Sources (Uses):				
Transfers In	3,091,000	3,091,000	3,293,486	202,486
Transfers Out	(754,401)	(754,401)	(613,502)	140,899
Total Other Financing Sources (Uses)	<u>2,336,599</u>	<u>2,336,599</u>	<u>2,679,984</u>	<u>343,385</u>
Net Change in Fund Balance	56,695	(27,418)	(686,706)	(659,288)
Fund Balance at Beginning of Year	1,163,083	1,163,083	1,163,083	0
Prior Year Encumbrances	657,000	657,000	657,000	0
Fund Balance at End of Year	<u>\$ 1,876,778</u>	<u>\$ 1,792,665</u>	<u>\$ 1,133,377</u>	<u>\$ (659,288)</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, 2007**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 5,414,732	\$ 5,414,732	\$ 5,719,855	\$ 305,123
Intergovernmental Revenues	2,906,468	2,906,468	3,334,864	428,396
Charges for Services	336,200	336,200	333,713	(2,487)
All Other Revenues	401,300	401,300	823,705	422,405
Total Revenues	<u>9,058,700</u>	<u>9,058,700</u>	<u>10,212,137</u>	<u>1,153,437</u>
Expenditures:				
Human Services:				
Personal Services	8,220,606	8,278,612	8,102,985	175,627
Materials and Supplies	358,005	360,531	328,544	31,987
Contractual Services	2,160,659	2,175,905	1,978,499	197,406
Other Expenditures	327,794	330,107	256,299	73,808
Capital Outlay	213,921	215,430	205,122	10,308
Total Expenditures	<u>11,280,985</u>	<u>11,360,585</u>	<u>10,871,449</u>	<u>489,136</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,222,285)	(2,301,885)	(659,312)	1,642,573
Fund Balance at Beginning of Year	5,339,227	5,339,227	5,339,227	0
Prior Year Encumbrances	327,248	327,248	327,248	0
Fund Balance at End of Year	<u>\$ 3,444,190</u>	<u>\$ 3,364,590</u>	<u>\$ 5,007,163</u>	<u>\$ 1,642,573</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, 2007**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
CHILDREN'S SERVICES FUND				
Revenues:				
Taxes	\$ 2,842,311	\$ 2,915,400	\$ 3,013,275	\$ 97,875
Intergovernmental Revenues	3,916,904	4,017,625	4,527,528	509,903
Charges for Services	204,119	209,368	7,884	(201,484)
All Other Revenues	700,195	718,200	324,243	(393,957)
Total Revenues	<u>7,663,529</u>	<u>7,860,593</u>	<u>7,872,930</u>	<u>12,337</u>
Expenditures:				
Human Services:				
Materials and Supplies	3,064	4,000	0	4,000
Contractual Services	4,736,444	6,184,051	6,078,138	105,913
Other Expenditures	487,144	636,030	416,077	219,953
Total Expenditures	<u>5,226,652</u>	<u>6,824,081</u>	<u>6,494,215</u>	<u>329,866</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,436,877	1,036,512	1,378,715	342,203
Other Financing Sources (Uses):				
Transfers In	3,390,000	3,916,800	3,715,743	(201,057)
Transfers Out	(5,839,824)	(5,839,824)	(5,839,824)	0
Total Other Financing Sources (Uses)	<u>(2,449,824)</u>	<u>(1,923,024)</u>	<u>(2,124,081)</u>	<u>(201,057)</u>
Net Change in Fund Balance	(12,947)	(886,512)	(745,366)	141,146
Fund Balance at Beginning of Year	2,167,022	2,167,022	2,167,022	0
Prior Year Encumbrances	85,321	85,321	85,321	0
Fund Balance at End of Year	<u>\$ 2,239,396</u>	<u>\$ 1,365,831</u>	<u>\$ 1,506,977</u>	<u>\$ 141,146</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, 2007***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
DOG AND KENNEL FUND			
Revenues:			
Charges for Services	\$ 54,200	\$ 77,935	\$ 23,735
Licenses and Permits	243,000	254,234	11,234
Fines and Forfeitures	15,000	16,884	1,884
All Other Revenues	2,200	4,336	2,136
Total Revenues	<u>314,400</u>	<u>353,389</u>	<u>38,989</u>
Expenditures:			
Health:			
Personal Services	220,555	192,546	28,009
Materials and Supplies	36,920	35,088	1,832
Contractual Services	128,850	124,420	4,430
Other Expenditures	8,255	7,400	855
Capital Outlay	5,000	4,939	61
Total Expenditures	<u>399,580</u>	<u>364,393</u>	<u>35,187</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(85,180)	(11,004)	74,176
Fund Balance at Beginning of Year	106,242	106,242	0
Prior Year Encumbrances	16,367	16,367	0
Fund Balance at End of Year	<u>\$ 37,429</u>	<u>\$ 111,605</u>	<u>\$ 74,176</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, 2007**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 1,509,000	\$ 1,582,695	\$ 73,695
All Other Revenues	2,000	625	(1,375)
Total Revenues	<u>1,511,000</u>	<u>1,583,320</u>	<u>72,320</u>
Expenditures:			
General Government:			
Personal Services	1,308,106	1,248,585	59,521
Materials and Supplies	21,510	11,616	9,894
Contractual Services	264,808	218,795	46,013
Other Expenditures	43,080	32,503	10,577
Capital Outlay	21,045	18,116	2,929
Total Expenditures	<u>1,658,549</u>	<u>1,529,615</u>	<u>128,934</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(147,549)	53,705	201,254
Fund Balance at Beginning of Year	3,062,013	3,062,013	0
Prior Year Encumbrances	160,643	160,643	0
Fund Balance at End of Year	<u>\$ 3,075,107</u>	<u>\$ 3,276,361</u>	<u>\$ 201,254</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, 2007***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 421,400	\$ 426,460	\$ 5,060
Intergovernmental Revenues	6,467,000	6,169,819	(297,181)
Fines and Forfeitures	400,000	414,259	14,259
All Other Revenues	111,746	76,208	(35,538)
Total Revenues	<u>7,400,146</u>	<u>7,086,746</u>	<u>(313,400)</u>
Expenditures:			
Public Works:			
Personal Services	4,073,978	3,981,281	92,697
Materials and Supplies	1,663,798	1,524,938	138,860
Contractual Services	120,724	104,325	16,399
Other Expenditures	6,000	5,873	127
Capital Outlay	1,807,813	1,653,510	154,303
Total Expenditures	<u>7,672,313</u>	<u>7,269,927</u>	<u>402,386</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(272,167)	(183,181)	88,986
Other Financing Sources (Uses):			
Transfers Out	<u>(200,000)</u>	<u>(200,000)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(200,000)</u>	<u>(200,000)</u>	<u>0</u>
Net Change in Fund Balance	(472,167)	(383,181)	88,986
Fund Balance at Beginning of Year	664,450	664,450	0
Prior Year Encumbrances	207,533	207,533	0
Fund Balance at End of Year	<u>\$ 399,816</u>	<u>\$ 488,802</u>	<u>\$ 88,986</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, 2007***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
ADULT PROBATION FUND			
Revenues:			
Intergovernmental Revenues	\$ 260,275	\$ 262,218	\$ 1,943
Charges for Services	41,100	43,125	2,025
Total Revenues	<u>301,375</u>	<u>305,343</u>	<u>3,968</u>
Expenditures:			
Public Safety:			
Personal Services	269,334	253,864	15,470
Materials and Supplies	11,144	9,812	1,332
Contractual Services	33,550	27,521	6,029
Capital Outlay	22,890	14,921	7,969
Total Expenditures	<u>336,918</u>	<u>306,118</u>	<u>30,800</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(35,543)	(775)	34,768
Other Financing Sources (Uses):			
Transfers In	15,000	15,000	0
Transfers Out	(15,000)	(15,000)	0
Advances In	25,000	25,000	0
Advances Out	(25,000)	(25,000)	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(35,543)	(775)	34,768
Fund Balance at Beginning of Year	92,715	92,715	0
Prior Year Encumbrances	3,105	3,105	0
Fund Balance at End of Year	<u>\$ 60,277</u>	<u>\$ 95,045</u>	<u>\$ 34,768</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, 2007***

	PLANNING FUND		Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	
Revenues:			
Intergovernmental Revenues	\$ 774,500	\$ 970,017	\$ 195,517
Charges for Services	150,000	172,509	22,509
Investment Earnings	84,200	36,314	(47,886)
Total Revenues	<u>1,008,700</u>	<u>1,178,840</u>	<u>170,140</u>
Expenditures:			
Community and Economic Development:			
Personal Services	309,749	305,731	4,018
Materials and Supplies	1,500	842	658
Contractual Services	1,229,815	971,659	258,156
Other Expenditures	8,000	5,120	2,880
Capital Outlay	2,000	0	2,000
Total Expenditures	<u>1,551,064</u>	<u>1,283,352</u>	<u>267,712</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(542,364)	(104,512)	437,852
Fund Balance at Beginning of Year	568,955	568,955	0
Prior Year Encumbrances	82,815	82,815	0
Fund Balance at End of Year	<u>\$ 109,406</u>	<u>\$ 547,258</u>	<u>\$ 437,852</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, 2007**

LITTER CONTROL AND RECYCLING FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 390,957	\$ 409,147	\$ 18,190
Charges for Services	13,548	12,680	(868)
All Other Revenues	0	81	81
Total Revenues	<u>404,505</u>	<u>421,908</u>	<u>17,403</u>
Expenditures:			
Public Works:			
Personal Services	250,211	246,396	3,815
Materials and Supplies	62,089	56,830	5,259
Contractual Services	95,865	92,045	3,820
Other Expenditures	11,196	8,636	2,560
Capital Outlay	21,135	19,500	1,635
Total Expenditures	<u>440,496</u>	<u>423,407</u>	<u>17,089</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(35,991)	(1,499)	34,492
Fund Balance at Beginning of Year	101,145	101,145	0
Prior Year Encumbrances	10,117	10,117	0
Fund Balance at End of Year	<u>\$ 75,271</u>	<u>\$ 109,763</u>	<u>\$ 34,492</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, 2007**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
CHILD SUPPORT ENFORCEMENT FUND			
Revenues:			
Intergovernmental Revenues	\$ 2,825,824	\$ 3,428,068	\$ 602,244
Charges for Services	500,093	521,482	21,389
Total Revenues	<u>3,325,917</u>	<u>3,949,550</u>	<u>623,633</u>
Expenditures:			
Human Services:			
Personal Services	3,542,395	3,425,887	116,508
Materials and Supplies	75,349	68,682	6,667
Contractual Services	570,798	513,698	57,100
Other Expenditures	27,068	18,532	8,536
Capital Outlay	55,213	39,279	15,934
Total Expenditures	<u>4,270,823</u>	<u>4,066,078</u>	<u>204,745</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(944,906)	(116,528)	828,378
Other Financing Sources (Uses):			
Transfers In	625,000	400,000	(225,000)
Total Other Financing Sources (Uses)	<u>625,000</u>	<u>400,000</u>	<u>(225,000)</u>
Fund Balance at Beginning of Year	265,874	265,874	0
Prior Year Encumbrances	54,031	54,031	0
Fund Balance at End of Year	<u>\$ (1)</u>	<u>\$ 603,377</u>	<u>\$ 603,378</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, 2007***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 2,740,500	\$ 2,711,959	\$ (28,541)
Intergovernmental Revenues	409,500	421,288	11,788
Total Revenues	<u>3,150,000</u>	<u>3,133,247</u>	<u>(16,753)</u>
Expenditures:			
Human Services:			
Contractual Services	2,924,968	2,924,968	0
Capital Outlay	8,600	8,600	0
Total Expenditures	<u>2,933,568</u>	<u>2,933,568</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	216,432	199,679	(16,753)
Fund Balance at Beginning of Year	625,744	625,744	0
Fund Balance at End of Year	<u>\$ 842,176</u>	<u>\$ 825,423</u>	<u>\$ (16,753)</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, 2007**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 30,210	\$ 18,387	\$ (11,823)
Total Revenues	<u>30,210</u>	<u>18,387</u>	<u>(11,823)</u>
Expenditures:			
General Government:			
Other Expenditures	<u>31,795</u>	<u>19,977</u>	<u>11,818</u>
Total Expenditures	<u>31,795</u>	<u>19,977</u>	<u>11,818</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,585)	(1,590)	(5)
Fund Balance at Beginning of Year	4	4	0
Prior Year Encumbrances	<u>1,585</u>	<u>1,585</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 4</u>	<u>\$ (1)</u>	<u>\$ (5)</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, 2007**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 57,400	\$ 68,143	\$ 10,743
Total Revenues	<u>57,400</u>	<u>68,143</u>	<u>10,743</u>
Expenditures:			
General Government:			
Contractual Services	99,344	63,703	35,641
Total Expenditures	<u>99,344</u>	<u>63,703</u>	<u>35,641</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(41,944)	4,440	46,384
Other Financing Sources (Uses):			
Advances Out	(21,200)	(21,200)	0
Total Other Financing Sources (Uses)	<u>(21,200)</u>	<u>(21,200)</u>	<u>0</u>
Net Change in Fund Balance	(63,144)	(16,760)	46,384
Fund Balance at Beginning of Year	69,735	69,735	0
Prior Year Encumbrances	4,152	4,152	0
Fund Balance at End of Year	<u>\$ 10,743</u>	<u>\$ 57,127</u>	<u>\$ 46,384</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, 2007**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 38,400	\$ 34,640	\$ (3,760)
Total Revenues	<u>38,400</u>	<u>34,640</u>	<u>(3,760)</u>
Expenditures:			
General Government:			
Contractual Services	<u>70,600</u>	<u>2,406</u>	<u>68,194</u>
Total Expenditures	<u>70,600</u>	<u>2,406</u>	<u>68,194</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(32,200)	32,234	64,434
Other Financing Sources (Uses):			
Advances Out	<u>(2,300)</u>	<u>(2,300)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(2,300)</u>	<u>(2,300)</u>	<u>0</u>
Net Change in Fund Balance	(34,500)	29,934	64,434
Fund Balance at Beginning of Year	<u>57,152</u>	<u>57,152</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 22,652</u>	<u>\$ 87,086</u>	<u>\$ 64,434</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, 2007***

CERTIFICATE OF TITLE FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 600,000	\$ 724,037	\$ 124,037
Total Revenues	<u>600,000</u>	<u>724,037</u>	<u>124,037</u>
Expenditures:			
General Government:			
Personal Services	623,222	605,194	18,028
Materials and Supplies	14,639	8,551	6,088
Contractual Services	27,905	24,846	3,059
Other Expenditures	13,957	5,884	8,073
Capital Outlay	9,261	3,765	5,496
Total Expenditures	<u>688,984</u>	<u>648,240</u>	<u>40,744</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(88,984)	75,797	164,781
Fund Balance at Beginning of Year	455,549	455,549	0
Prior Year Encumbrances	<u>5,760</u>	<u>5,760</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 372,325</u>	<u>\$ 537,106</u>	<u>\$ 164,781</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, 2007***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 130,000	\$ 126,672	\$ (3,328)
Total Revenues	<u>130,000</u>	<u>126,672</u>	<u>(3,328)</u>
Expenditures:			
General Government:			
Contractual Services	<u>251,440</u>	<u>118,838</u>	<u>132,602</u>
Total Expenditures	<u>251,440</u>	<u>118,838</u>	<u>132,602</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(121,440)	7,834	129,274
Fund Balance at Beginning of Year	226,639	226,639	0
Prior Year Encumbrances	<u>1,440</u>	<u>1,440</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 106,639</u>	<u>\$ 235,913</u>	<u>\$ 129,274</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, 2007**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Licenses and Permits	\$ 5,000	\$ 15,518	\$ 10,518
Total Revenues	<u>5,000</u>	<u>15,518</u>	<u>10,518</u>
Expenditures:			
General Government:			
Contractual Services	<u>24,783</u>	<u>20,146</u>	<u>4,637</u>
Total Expenditures	<u>24,783</u>	<u>20,146</u>	<u>4,637</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(19,783)	(4,628)	15,155
Fund Balance at Beginning of Year	17,880	17,880	0
Prior Year Encumbrances	<u>4,783</u>	<u>4,783</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 2,880</u>	<u>\$ 18,035</u>	<u>\$ 15,155</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, 2007***

	<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>111</u>	<u>111</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 111</u>	<u>\$ 111</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, 2007***

	<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, 2007**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 0	\$ 112	\$ 112
Total Revenues	<u>0</u>	<u>112</u>	<u>112</u>
Expenditures:			
Public Safety:			
Contractual Services	<u>4,139</u>	<u>0</u>	<u>4,139</u>
Total Expenditures	<u>4,139</u>	<u>0</u>	<u>4,139</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,139)	112	4,251
Fund Balance at Beginning of Year	<u>4,139</u>	<u>4,139</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 4,251</u>	<u>\$ 4,251</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, 2007**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 1,007,507	\$ 1,183,011	\$ 175,504
Total Revenues	<u>1,007,507</u>	<u>1,183,011</u>	<u>175,504</u>
Expenditures:			
Human Services:			
Materials and Supplies	1,082	1,069	13
Contractual Services	1,231,424	1,174,001	57,423
Other Expenditures	12,394	9,904	2,490
Capital Outlay	<u>37</u>	<u>0</u>	<u>37</u>
Total Expenditures	<u>1,244,937</u>	<u>1,184,974</u>	<u>59,963</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(237,430)	(1,963)	235,467
Fund Balance at Beginning of Year	464,666	464,666	0
Prior Year Encumbrances	<u>53,687</u>	<u>53,687</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 280,923</u>	<u>\$ 516,390</u>	<u>\$ 235,467</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, 2007***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 1,801,210	\$ 1,727,172	\$ (74,038)
Total Revenues	<u>1,801,210</u>	<u>1,727,172</u>	<u>(74,038)</u>
Expenditures:			
Public Safety:			
Personal Services	1,517,975	1,478,361	39,614
Materials and Supplies	124,630	106,958	17,672
Contractual Services	216,678	184,728	31,950
Other Expenditures	<u>57,141</u>	<u>57,141</u>	<u>0</u>
Total Expenditures	<u>1,916,424</u>	<u>1,827,188</u>	<u>89,236</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(115,214)	(100,016)	15,198
Fund Balance at Beginning of Year	208,824	208,824	0
Prior Year Encumbrances	<u>22,123</u>	<u>22,123</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 115,733</u>	<u>\$ 130,931</u>	<u>\$ 15,198</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, 2007***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 43,643	\$ 43,463	\$ (180)
Total Revenues	<u>43,643</u>	<u>43,463</u>	<u>(180)</u>
Expenditures:			
Public Safety:			
Contractual Services	1,700	0	1,700
Other Expenditures	<u>50,541</u>	<u>50,528</u>	<u>13</u>
Total Expenditures	<u>52,241</u>	<u>50,528</u>	<u>1,713</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,598)	(7,065)	1,533
Fund Balance at Beginning of Year	29,071	29,071	0
Prior Year Encumbrances	<u>241</u>	<u>241</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 20,714</u>	<u>\$ 22,247</u>	<u>\$ 1,533</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, 2007***

	<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, 2007***

	<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, 2007***

	<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, 2007**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Licenses and Permits	\$ 1,000	\$ 943	\$ (57)
Total Revenues	<u>1,000</u>	<u>943</u>	<u>(57)</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)	943	2,943
Fund Balance at Beginning of Year	<u>3,538</u>	<u>3,538</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,538</u>	<u>\$ 4,481</u>	<u>\$ 2,943</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, 2007***

	<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, 2007**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Licenses and Permits	\$ 42,600	\$ 39,033	\$ (3,567)
Total Revenues	<u>42,600</u>	<u>39,033</u>	<u>(3,567)</u>
Expenditures:			
Human Services:			
Contractual Services	<u>60,000</u>	<u>40,198</u>	<u>19,802</u>
Total Expenditures	<u>60,000</u>	<u>40,198</u>	<u>19,802</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(17,400)	(1,165)	16,235
Fund Balance at Beginning of Year	<u>22,676</u>	<u>22,676</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 5,276</u>	<u>\$ 21,511</u>	<u>\$ 16,235</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, 2007**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 0	\$ 475	\$ 475
Total Revenues	<u>0</u>	<u>475</u>	<u>475</u>
Expenditures:			
General Government:			
Contractual Services	<u>27,716</u>	<u>4,102</u>	<u>23,614</u>
Total Expenditures	<u>27,716</u>	<u>4,102</u>	<u>23,614</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(27,716)	(3,627)	24,089
Fund Balance at Beginning of Year	<u>27,716</u>	<u>27,716</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 24,089</u>	<u>\$ 24,089</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, 2007***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 90,000	\$ 139,790	\$ 49,790
Total Revenues	<u>90,000</u>	<u>139,790</u>	<u>49,790</u>
Expenditures:			
General Government:			
Materials and Supplies	<u>117,105</u>	<u>107,058</u>	<u>10,047</u>
Total Expenditures	<u>117,105</u>	<u>107,058</u>	<u>10,047</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(27,105)	32,732	59,837
Other Financing Sources (Uses):			
Transfers Out	<u>(75,000)</u>	<u>0</u>	<u>75,000</u>
Total Other Financing Sources (Uses)	<u>(75,000)</u>	<u>0</u>	<u>75,000</u>
Net Change in Fund Balance	(102,105)	32,732	134,837
Fund Balance at Beginning of Year	97,557	97,557	0
Prior Year Encumbrances	<u>4,605</u>	<u>4,605</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 57</u>	<u>\$ 134,894</u>	<u>\$ 134,837</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, 2007***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 315,000	\$ 354,635	\$ 39,635
Total Revenues	<u>315,000</u>	<u>354,635</u>	<u>39,635</u>
Expenditures:			
General Government:			
Personal Services	308,233	272,446	35,787
Materials and Supplies	2,158	1,365	793
Contractual Services	116,765	81,862	34,903
Other Expenditures	500	357	143
Capital Outlay	3,600	2,559	1,041
Total Expenditures	<u>431,256</u>	<u>358,589</u>	<u>72,667</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(116,256)	(3,954)	112,302
Fund Balance at Beginning of Year	1,120,130	1,120,130	0
Prior Year Encumbrances	<u>5,106</u>	<u>5,106</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,008,980</u>	<u>\$ 1,121,282</u>	<u>\$ 112,302</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, 2007***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 102,964	\$ 116,133	\$ 13,169
Fines and Forfeitures	8,619	61,541	52,922
Total Revenues	<u>111,583</u>	<u>177,674</u>	<u>66,091</u>
Expenditures:			
Public Safety:			
Contractual Services	84,999	121,420	(36,421)
Total Expenditures	<u>84,999</u>	<u>121,420</u>	<u>(36,421)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	26,584	56,254	29,670
Fund Balance at Beginning of Year	<u>77,385</u>	<u>77,385</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 103,969</u>	<u>\$ 133,639</u>	<u>\$ 29,670</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, 2007**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 35,000	\$ 18,375	\$ (16,625)
Total Revenues	<u>35,000</u>	<u>18,375</u>	<u>(16,625)</u>
Expenditures:			
Community and Economic Development:			
Contractual Services	<u>134,000</u>	<u>0</u>	<u>134,000</u>
Total Expenditures	<u>134,000</u>	<u>0</u>	<u>134,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(99,000)	18,375	117,375
Fund Balance at Beginning of Year	<u>145,842</u>	<u>145,842</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 46,842</u>	<u>\$ 164,217</u>	<u>\$ 117,375</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, 2007**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 718,300	\$ 734,226	\$ 15,926
Total Revenues	<u>718,300</u>	<u>734,226</u>	<u>15,926</u>
Expenditures:			
Public Safety:			
Capital Outlay	<u>718,294</u>	<u>148,871</u>	<u>569,423</u>
Total Expenditures	<u>718,294</u>	<u>148,871</u>	<u>569,423</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	6	585,355	585,349
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 6</u>	<u>\$ 585,355</u>	<u>\$ 585,349</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, 2007***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 256,265	\$ 256,265	\$ 0
All Other Revenues	600	136	(464)
Total Revenues	<u>256,865</u>	<u>256,401</u>	<u>(464)</u>
Expenditures:			
Public Safety:			
Personal Services	244,225	224,045	20,180
Materials and Supplies	6,281	5,567	714
Contractual Services	53,373	51,058	2,315
Other Expenditures	<u>3,463</u>	<u>439</u>	<u>3,024</u>
Total Expenditures	<u>307,342</u>	<u>281,109</u>	<u>26,233</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(50,477)	(24,708)	25,769
Fund Balance at Beginning of Year	208,776	208,776	0
Prior Year Encumbrances	<u>1,408</u>	<u>1,408</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 159,707</u>	<u>\$ 185,476</u>	<u>\$ 25,769</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, 2007**

	TRANSIT BOARD FUND		Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	
Revenues:			
Intergovernmental Revenues	\$ 352,110	\$ 350,878	\$ (1,232)
Charges for Services	597,520	623,197	25,677
All Other Revenues	64,020	68,021	4,001
Total Revenues	<u>1,013,650</u>	<u>1,042,096</u>	<u>28,446</u>
Expenditures:			
General Government:			
Personal Services	167,562	166,996	566
Materials and Supplies	1,785	892	893
Contractual Services	941,904	940,343	1,561
Other Expenditures	6,376	5,442	934
Capital Outlay	64,310	63,954	356
Total Expenditures	<u>1,181,937</u>	<u>1,177,627</u>	<u>4,310</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(168,287)	(135,531)	32,756
Other Financing Sources (Uses):			
Transfers In	53,350	80,000	26,650
Total Other Financing Sources (Uses)	<u>53,350</u>	<u>80,000</u>	<u>26,650</u>
Net Change in Fund Balance	(114,937)	(55,531)	59,406
Fund Balance at Beginning of Year	99,186	99,186	0
Prior Year Encumbrances	74,946	74,946	0
Fund Balance at End of Year	<u>\$ 59,195</u>	<u>\$ 118,601</u>	<u>\$ 59,406</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, 2007**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Special Assessments	\$ 86,741	\$ 97,876	\$ 11,135
Total Revenues	<u>86,741</u>	<u>97,876</u>	<u>11,135</u>
Expenditures:			
Public Works:			
Capital Outlay	<u>248,852</u>	<u>78,048</u>	<u>170,804</u>
Total Expenditures	<u>248,852</u>	<u>78,048</u>	<u>170,804</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(162,111)	19,828	181,939
Other Financing Sources (Uses):			
Advances In	<u>11,000</u>	<u>11,000</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>11,000</u>	<u>11,000</u>	<u>0</u>
Net Change in Fund Balance	(151,111)	30,828	181,939
Fund Balance at Beginning of Year	226,843	226,843	0
Prior Year Encumbrances	<u>1,777</u>	<u>1,777</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 77,509</u>	<u>\$ 259,448</u>	<u>\$ 181,939</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, 2007**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 131,051	\$ 4,000	\$ (127,051)
Total Revenues	<u>131,051</u>	<u>4,000</u>	<u>(127,051)</u>
Expenditures:			
Public Safety:			
Contractual Services	135,177	8,802	126,375
Capital Outlay	<u>12,195</u>	<u>6,051</u>	<u>6,144</u>
Total Expenditures	<u>147,372</u>	<u>14,853</u>	<u>132,519</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(16,321)	(10,853)	5,468
Fund Balance at Beginning of Year	<u>28,047</u>	<u>28,047</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 11,726</u>	<u>\$ 17,194</u>	<u>\$ 5,468</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, 2007**

	<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> 4,174</u>	<u> 4,174</u>	<u> 0</u>
Total Expenditures	<u> 4,174</u>	<u> 4,174</u>	<u> 0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,174)	(4,174)	0
Fund Balance at Beginning of Year	<u> 4,174</u>	<u> 4,174</u>	<u> 0</u>
Fund Balance at End of Year	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></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, 2007**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 18,000	\$ 19,531	\$ 1,531
Total Revenues	<u>18,000</u>	<u>19,531</u>	<u>1,531</u>
Expenditures:			
General Government:			
Contractual Services	<u>18,000</u>	<u>6,938</u>	<u>11,062</u>
Total Expenditures	<u>18,000</u>	<u>6,938</u>	<u>11,062</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	12,593	12,593
Fund Balance at Beginning of Year	<u>27,243</u>	<u>27,243</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 27,243</u>	<u>\$ 39,836</u>	<u>\$ 12,593</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, 2007**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 24,992	\$ 25,028	\$ 36
Fines and Forfeitures	60,000	71,610	11,610
Total Revenues	<u>84,992</u>	<u>96,638</u>	<u>11,646</u>
Expenditures:			
General Government:			
Personal Services	23,789	23,789	0
Contractual Services	50,100	23,926	26,174
Total Expenditures	<u>73,889</u>	<u>47,715</u>	<u>26,174</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	11,103	48,923	37,820
Other Financing Sources (Uses):			
Advances Out	<u>(8,000)</u>	<u>(8,000)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(8,000)</u>	<u>(8,000)</u>	<u>0</u>
Net Change in Fund Balance	3,103	40,923	37,820
Fund Balance at Beginning of Year	<u>42,240</u>	<u>42,240</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 45,343</u>	<u>\$ 83,163</u>	<u>\$ 37,820</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, 2007***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 155,000	\$ 212,320	\$ 57,320
All Other Revenues	24,300	24,300	0
Total Revenues	<u>179,300</u>	<u>236,620</u>	<u>57,320</u>
Expenditures:			
Debt Service:			
Principal Retirement	14,105,000	12,256,395	1,848,605
Interest and Fiscal Charges	1,395,000	1,120,197	274,803
Total Expenditures	<u>15,500,000</u>	<u>13,376,592</u>	<u>2,123,408</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,320,700)	(13,139,972)	2,180,728
Other Financing Sources (Uses):			
General Obligation Notes Issued	13,485,000	11,541,000	(1,944,000)
Transfers In	1,885,000	1,590,570	(294,430)
Transfers Out	0	(49,300)	(49,300)
Total Other Financing Sources (Uses)	<u>15,370,000</u>	<u>13,082,270</u>	<u>(2,287,730)</u>
Net Change in Fund Balance	49,300	(57,702)	(107,002)
Fund Balance at Beginning of Year	<u>3,689,145</u>	<u>3,689,145</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 3,738,445</u>	<u>\$ 3,631,443</u>	<u>\$ (107,002)</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, 2007***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Special Assessments	\$ 164,500	\$ 54,783	\$ (109,717)
Total Revenues	<u>164,500</u>	<u>54,783</u>	<u>(109,717)</u>
Expenditures:			
Debt Service:			
Principal Retirement	55,291	19,281	36,010
Interest and Fiscal Charges	<u>109,183</u>	<u>37,401</u>	<u>71,782</u>
Total Expenditures	<u>164,474</u>	<u>56,682</u>	<u>107,792</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	26	(1,899)	(1,925)
Fund Balance at Beginning of Year	<u>135,990</u>	<u>135,990</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 136,016</u>	<u>\$ 134,091</u>	<u>\$ (1,925)</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, 2007**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 300,000	\$ 300,000	\$ 0
Investment Earnings	100	111	11
All Other Revenues	0	20,916	20,916
Total Revenues	<u>300,100</u>	<u>321,027</u>	<u>20,927</u>
Expenditures:			
Capital Outlay	<u>2,159,747</u>	<u>1,691,886</u>	<u>467,861</u>
Total Expenditures	<u>2,159,747</u>	<u>1,691,886</u>	<u>467,861</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,859,647)	(1,370,859)	488,788
Other Financing Sources (Uses):			
Transfers In	<u>1,418,954</u>	<u>1,418,954</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>1,418,954</u>	<u>1,418,954</u>	<u>0</u>
Net Change in Fund Balance	(440,693)	48,095	488,788
Fund Balance at Beginning of Year	505,224	505,224	0
Prior Year Encumbrances	<u>47,222</u>	<u>47,222</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 111,753</u>	<u>\$ 600,541</u>	<u>\$ 488,788</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, 2007**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
All Other Revenues	\$ 1,260	\$ 1,260	\$ 0
Total Revenues	<u>1,260</u>	<u>1,260</u>	<u>0</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	(744)	1,260	2,004
Fund Balance at Beginning of Year	<u>78,585</u>	<u>78,585</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 77,841</u>	<u>\$ 79,845</u>	<u>\$ 2,004</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, 2007***

	<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, 2007***

	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>1,319</u>	<u>1,319</u>	<u>0</u>
Total Expenditures	<u>1,319</u>	<u>1,319</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,319)	(1,319)	0
Fund Balance at Beginning of Year	<u>7,072</u>	<u>7,072</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 5,753</u>	<u>\$ 5,753</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, 2007***

	<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>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, 2007***

	<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, 2007**

	Balance December 31, 2006	Additions	Deductions	Balance December 31, 2007
Board of Health				
Assets:				
Cash and Cash Equivalents	\$289,626	\$2,930,257	(\$3,028,938)	\$190,945
Total Assets	\$289,626	\$2,930,257	(\$3,028,938)	\$190,945
Liabilities:				
Undistributed Monies	\$289,626	\$2,930,257	(\$3,028,938)	\$190,945
Total Liabilities	\$289,626	\$2,930,257	(\$3,028,938)	\$190,945
Community Mental Health				
Assets:				
Cash and Cash Equivalents	\$4,094,458	\$15,991,378	(\$15,493,952)	\$4,591,884
Total Assets	\$4,094,458	\$15,991,378	(\$15,493,952)	\$4,591,884
Liabilities:				
Undistributed Monies	\$4,094,458	\$15,991,378	(\$15,493,952)	\$4,591,884
Total Liabilities	\$4,094,458	\$15,991,378	(\$15,493,952)	\$4,591,884
Soil and Water Conservation				
Assets:				
Cash and Cash Equivalents	\$95,371	\$478,464	(\$394,528)	\$179,307
Total Assets	\$95,371	\$478,464	(\$394,528)	\$179,307
Liabilities:				
Undistributed Monies	\$95,371	\$478,464	(\$394,528)	\$179,307
Total Liabilities	\$95,371	\$478,464	(\$394,528)	\$179,307
Solid Waste Disposal				
Assets:				
Cash and Cash Equivalents	\$5,193,917	\$2,508,695	(\$2,314,899)	\$5,387,713
Total Assets	\$5,193,917	\$2,508,695	(\$2,314,899)	\$5,387,713
Liabilities:				
Undistributed Monies	\$5,193,917	\$2,508,695	(\$2,314,899)	\$5,387,713
Total Liabilities	\$5,193,917	\$2,508,695	(\$2,314,899)	\$5,387,713

(Continued)

LICKING COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2007**

	Balance December 31, 2006	Additions	Deductions	Balance December 31, 2007
<u>Licking Parks District</u>				
Assets:				
Cash and Cash Equivalents	\$113,610	\$566,795	(\$579,409)	\$100,996
Total Assets	<u>\$113,610</u>	<u>\$566,795</u>	<u>(\$579,409)</u>	<u>\$100,996</u>
Liabilities:				
Undistributed Monies	\$113,610	\$566,795	(\$579,409)	\$100,996
Total Liabilities	<u>\$113,610</u>	<u>\$566,795</u>	<u>(\$579,409)</u>	<u>\$100,996</u>
<u>Metropolitan Planning Organization</u>				
Assets:				
Cash and Cash Equivalents	\$193,721	\$325,397	(\$295,432)	\$223,686
Total Assets	<u>\$193,721</u>	<u>\$325,397</u>	<u>(\$295,432)</u>	<u>\$223,686</u>
Liabilities:				
Undistributed Monies	\$193,721	\$325,397	(\$295,432)	\$223,686
Total Liabilities	<u>\$193,721</u>	<u>\$325,397</u>	<u>(\$295,432)</u>	<u>\$223,686</u>
<u>Property Tax</u>				
Assets:				
Cash and Cash Equivalents	\$5,525,707	\$174,336,827	(\$173,856,680)	\$6,005,854
Receivables				
Taxes	153,644,722	162,137,948	(153,644,722)	162,137,948
Special Assessments	19,553,592	17,989,546	(19,553,592)	17,989,546
Total Assets	<u>\$178,724,021</u>	<u>\$354,464,321</u>	<u>(\$347,054,994)</u>	<u>\$186,133,348</u>
Liabilities:				
Intergovernmental Payable	\$178,724,021	\$354,464,321	(\$347,054,994)	\$186,133,348
Total Liabilities	<u>\$178,724,021</u>	<u>\$354,464,321</u>	<u>(\$347,054,994)</u>	<u>\$186,133,348</u>
<u>Undivided Tax</u>				
Assets:				
Cash and Cash Equivalents	\$1,111,341	\$44,000,961	(\$43,728,564)	\$1,383,738
Total Assets	<u>\$1,111,341</u>	<u>\$44,000,961</u>	<u>(\$43,728,564)</u>	<u>\$1,383,738</u>
Liabilities:				
Intergovernmental Payable	\$1,111,341	\$44,000,961	(\$43,728,564)	\$1,383,738
Total Liabilities	<u>\$1,111,341</u>	<u>\$44,000,961</u>	<u>(\$43,728,564)</u>	<u>\$1,383,738</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2007**

	Balance December 31, 2006	Additions	Deductions	Balance December 31, 2007
Undivided Local Government				
Assets:				
Cash and Cash Equivalents	\$0	\$7,751,373	(\$7,751,373)	\$0
Intergovernmental Receivables	293,765	301,641	(293,765)	301,641
Total Assets	<u>\$293,765</u>	<u>\$8,053,014</u>	<u>(\$8,045,138)</u>	<u>\$301,641</u>
Liabilities:				
Intergovernmental Payable	\$293,765	\$8,053,014	(\$8,045,138)	\$301,641
Total Liabilities	<u>\$293,765</u>	<u>\$8,053,014</u>	<u>(\$8,045,138)</u>	<u>\$301,641</u>
Libraries				
Assets:				
Cash and Cash Equivalents	\$2	\$5,020,901	(\$5,020,901)	\$2
Intergovernmental Receivables	455,043	421,667	(455,043)	421,667
Total Assets	<u>455,045</u>	<u>5,442,568</u>	<u>(5,475,944)</u>	<u>421,669</u>
Liabilities:				
Intergovernmental Payable	\$455,045	\$5,442,568	(\$5,475,944)	\$421,669
Total Liabilities	<u>\$455,045</u>	<u>\$5,442,568</u>	<u>(\$5,475,944)</u>	<u>\$421,669</u>
Law Library				
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>
Motor Vehicle License Tax				
Assets:				
Cash and Cash Equivalents	\$0	\$4,917,874	(\$4,917,874)	\$0
Intergovernmental Receivables	491,271	477,053	(491,271)	477,053
Total Assets	<u>\$491,271</u>	<u>\$5,394,927</u>	<u>(\$5,409,145)</u>	<u>\$477,053</u>
Liabilities:				
Intergovernmental Payable	\$491,271	\$5,394,927	(\$5,409,145)	\$477,053
Total Liabilities	<u>\$491,271</u>	<u>\$5,394,927</u>	<u>(\$5,409,145)</u>	<u>\$477,053</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2007**

	Balance December 31, 2006	Additions	Deductions	Balance December 31, 2007
Motor Vehicle Permissive Tax				
Assets:				
Cash and Cash Equivalents	\$776,394	\$892,513	(\$1,280,984)	\$387,923
Intergovernmental Receivables	219,135	212,552	(219,135)	212,552
Total Assets	<u>\$995,529</u>	<u>\$1,105,065</u>	<u>(\$1,500,119)</u>	<u>\$600,475</u>
Liabilities:				
Intergovernmental Payable	\$995,529	\$1,105,065	(\$1,500,119)	\$600,475
Total Liabilities	<u>\$995,529</u>	<u>\$1,105,065</u>	<u>(\$1,500,119)</u>	<u>\$600,475</u>
Advance Pay Real Estate				
Assets:				
Cash and Cash Equivalents	\$18,069	\$23,979	(\$22,862)	\$19,186
Total Assets	<u>\$18,069</u>	<u>\$23,979</u>	<u>(\$22,862)</u>	<u>\$19,186</u>
Liabilities:				
Undistributed Monies	\$18,069	\$23,979	(\$22,862)	\$19,186
Total Liabilities	<u>\$18,069</u>	<u>\$23,979</u>	<u>(\$22,862)</u>	<u>\$19,186</u>
Hotel - Motel Tax				
Assets:				
Cash and Cash Equivalents	\$37,330	\$464,115	(\$454,709)	\$46,736
Total Assets	<u>\$37,330</u>	<u>\$464,115</u>	<u>(\$454,709)</u>	<u>\$46,736</u>
Liabilities:				
Undistributed Monies	\$37,330	\$464,115	(\$454,709)	\$46,736
Total Liabilities	<u>\$37,330</u>	<u>\$464,115</u>	<u>(\$454,709)</u>	<u>\$46,736</u>
County Court				
Assets:				
Cash and Cash Equivalents	\$2,493,902	\$45,957,035	(\$47,129,403)	\$1,321,534
Total Assets	<u>\$2,493,902</u>	<u>\$45,957,035</u>	<u>(\$47,129,403)</u>	<u>\$1,321,534</u>
Liabilities:				
Undistributed Monies	\$2,493,902	\$45,957,035	(\$47,129,403)	\$1,321,534
Total Liabilities	<u>\$2,493,902</u>	<u>\$45,957,035</u>	<u>(\$47,129,403)</u>	<u>\$1,321,534</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2007**

	Balance December 31, 2006	Additions	Deductions	Balance December 31, 2007
<u>Alimony and Child Support</u>				
Assets:				
Cash and Cash Equivalents	\$84,546	\$1,860,185	(\$1,884,883)	\$59,848
Total Assets	<u>\$84,546</u>	<u>\$1,860,185</u>	<u>(\$1,884,883)</u>	<u>\$59,848</u>
Liabilities:				
Undistributed Monies	\$84,546	\$1,860,185	(\$1,884,883)	\$59,848
Total Liabilities	<u>\$84,546</u>	<u>\$1,860,185</u>	<u>(\$1,884,883)</u>	<u>\$59,848</u>
<u>Inmate</u>				
Assets:				
Cash and Cash Equivalents	\$27,378	\$598,416	(\$597,053)	\$28,741
Total Assets	<u>\$27,378</u>	<u>\$598,416</u>	<u>(\$597,053)</u>	<u>\$28,741</u>
Liabilities:				
Undistributed Monies	\$27,378	\$598,416	(\$597,053)	\$28,741
Total Liabilities	<u>\$27,378</u>	<u>\$598,416</u>	<u>(\$597,053)</u>	<u>\$28,741</u>
<u>Sheriff</u>				
Assets:				
Cash and Cash Equivalents	\$198,511	\$8,385,561	(\$8,316,411)	\$267,661
Total Assets	<u>\$198,511</u>	<u>\$8,385,561</u>	<u>(\$8,316,411)</u>	<u>\$267,661</u>
Liabilities:				
Undistributed Monies	\$198,511	\$8,385,561	(\$8,316,411)	\$267,661
Total Liabilities	<u>\$198,511</u>	<u>\$8,385,561</u>	<u>(\$8,316,411)</u>	<u>\$267,661</u>
<u>Resident</u>				
Assets:				
Cash and Cash Equivalents	\$25,135	\$160,888	(\$167,613)	\$18,410
Total Assets	<u>\$25,135</u>	<u>\$160,888</u>	<u>(\$167,613)</u>	<u>\$18,410</u>
Liabilities:				
Undistributed Monies	\$25,135	\$160,888	(\$167,613)	\$18,410
Total Liabilities	<u>\$25,135</u>	<u>\$160,888</u>	<u>(\$167,613)</u>	<u>\$18,410</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2007**

	Balance December 31, 2006	Additions	Deductions	Balance December 31, 2007
Workers Compensation				
Assets:				
Cash and Cash Equivalents	\$26,529	\$847,343	(\$842,859)	\$31,013
Total Assets	<u>\$26,529</u>	<u>\$847,343</u>	<u>(\$842,859)</u>	<u>\$31,013</u>
Liabilities:				
Undistributed Monies	\$26,529	\$847,343	(\$842,859)	\$31,013
Total Liabilities	<u>\$26,529</u>	<u>\$847,343</u>	<u>(\$842,859)</u>	<u>\$31,013</u>
Board of Elections Fees				
Assets:				
Cash and Cash Equivalents	\$30	\$4,850	(\$4,345)	\$535
Total Assets	<u>\$30</u>	<u>\$4,850</u>	<u>(\$4,345)</u>	<u>\$535</u>
Liabilities:				
Undistributed Monies	\$30	\$4,850	(\$4,345)	\$535
Total Liabilities	<u>\$30</u>	<u>\$4,850</u>	<u>(\$4,345)</u>	<u>\$535</u>
Total - All Agency Funds				
Assets:				
Cash and Cash Equivalents	\$17,477,505	\$261,061,722	(\$259,988,309)	\$18,550,918
Cash and Cash Equivalents in Segregated Accounts	2,829,472	56,962,085	(58,095,363)	1,696,194
Receivables:				
Taxes	153,644,722	162,137,948	(153,644,722)	162,137,948
Intergovernmental	1,459,214	1,412,913	(1,459,214)	1,412,913
Special Assessments	19,553,592	17,989,546	(19,553,592)	17,989,546
Total Assets	<u>\$194,964,505</u>	<u>\$499,564,214</u>	<u>(\$492,741,200)</u>	<u>\$201,787,519</u>
Liabilities:				
Intergovernmental Payable	\$182,070,972	\$418,460,856	(\$411,213,904)	\$189,317,924
Undistributed Monies	12,893,533	81,103,358	(81,527,296)	12,469,595
Total Liabilities	<u>\$194,964,505</u>	<u>\$499,564,214</u>	<u>(\$492,741,200)</u>	<u>\$201,787,519</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, 2007***

<u>Capital Assets</u>	
Land	\$6,998,328
Construction in Progress	731,755
Buildings and Improvements	18,218,603
Machinery and Equipment	15,786,590
Infrastructure	<u>73,055,903</u>
Total Capital Assets	<u>\$114,791,179</u>
<u>Investment in Capital Assets</u>	
General Fund	\$26,449,504
Special Revenue Funds	1,485,596
Capital Project Funds	15,847,934
Donated	1,000,000
Infrastructure Acquired Prior to 2003	<u>70,008,145</u>
Total Investment in Capital Assets	<u>\$114,791,179</u>

LICKING COUNTY, OHIO

***Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity
December 31, 2007***

<u>Function and Category</u>	<u>Land</u>	<u>Construction in Progress</u>	<u>Buildings and Improvements</u>	<u>Machinery and Equipment</u>
General Government	\$2,309,507	\$296,540	\$3,605,846	\$5,501,262
Judicial	0	0	1,820	967,238
Public Safety	608,306	0	13,844,966	3,968,124
Public Works	3,983,902	0	15,867	3,052,603
Health	96,613	435,215	750,104	1,264,511
Human Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,032,852</u>
Total Capital Assets	<u>\$6,998,328</u>	<u>\$731,755</u>	<u>\$18,218,603</u>	<u>\$15,786,590</u>

LICKING COUNTY, OHIO

<u>Infrastructure</u>	<u>Total</u>
\$0	\$11,713,155
0	969,058
0	18,421,396
73,055,903	80,108,275
0	2,546,443
<u>0</u>	<u>1,032,852</u>
<u>\$73,055,903</u>	<u>\$114,791,179</u>

LICKING COUNTY, OHIO

***Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes by Function and Activity
For Year Ended December 31, 2007***

<u>Function</u>	<u>December 31, 2006</u>	<u>Additions</u>	<u>Deletions</u>	<u>December 31, 2007</u>
General Government	\$10,898,044	\$815,111	\$0	\$11,713,155
Judicial	952,294	37,284	(20,520)	969,058
Public Safety	17,762,776	1,079,568	(420,948)	18,421,396
Public Works	78,404,483	1,863,646	(159,854)	80,108,275
Health	2,383,299	163,144	0	2,546,443
Human Services	<u>959,089</u>	<u>73,763</u>	<u>0</u>	<u>1,032,852</u>
Total Capital Assets	<u>\$111,359,985</u>	<u>\$4,032,516</u>	<u>(\$601,322)</u>	<u>\$114,791,179</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 2 – 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 23
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 24 – S 33
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 34 – S 36
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 37 – S 45
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 Five Years
(accrual basis of accounting)*

	2003	2004	2005	2006
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	\$2,164,975
Unrestricted (Deficit)	2,361,255	2,435,986	2,286,711	9,245,241
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	\$51,965,578
Restricted	28,574,205	23,353,099	19,955,039	23,347,063
Unrestricted	14,660,486	20,727,086	20,623,866	34,314,690
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

2007

\$51,580,909

26,352,190

30,842,089

\$108,775,188

\$7,743,661

3,767,199

\$11,510,860

\$59,324,570

26,352,190

34,609,288

\$120,286,048

Licking County, Ohio

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

	2003	2004	2005
Expenses			
Governmental Activities:			
Public Safety	\$17,278,575	\$18,654,734	\$19,569,607
Health	2,786,430	2,842,855	2,828,228
Human Services	37,027,296	35,878,081	38,205,119
Conservation and Recreation	1,062,040	1,026,058	1,041,722
Community and Economic Development	612,720	944,517	953,461
Public Works	5,541,379	7,517,793	7,669,730
General Government	17,587,872	19,053,149	19,407,610
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

<u>2006</u>	<u>2007</u>
\$20,221,025	\$19,978,109
3,077,741	4,487,341
41,153,930	44,509,343
1,062,742	1,147,499
1,335,254	1,081,339
7,150,161	7,472,624
20,786,809	21,478,197
797,065	690,358
<u>95,584,727</u>	<u>100,844,810</u>

249,450	255,957
2,219,436	2,265,613
<u>2,468,886</u>	<u>2,521,570</u>
<u>\$98,053,613</u>	<u>\$103,366,380</u>

\$351,617	\$275,804
324,271	349,836
1,276,768	1,190,603
263,841	163,842
522,746	548,497
7,997,953	7,957,879
30,658,017	32,282,685
1,625,400	1,244,226
<u>43,020,613</u>	<u>44,013,372</u>

(continued)

Licking County, Ohio

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

	2003	2004	2005
Business-type Activities:			
Charges for Services			
Water	274,520	305,943	321,504
Wastewater	1,962,975	2,143,841	1,927,316
<i>Total Business-type Activities Program Revenues</i>	<u>2,237,495</u>	<u>2,449,784</u>	<u>2,248,820</u>
<i>Total Primary Government Program Revenues</i>	<u>40,042,354</u>	<u>40,828,736</u>	<u>39,764,782</u>
Net (Expense)/Revenue			
Governmental Activities	(45,145,642)	(48,224,563)	(52,945,454)
Business-type Activities	(177,692)	16,851	(486,339)
<i>Total Primary Government Net (Expense)/Revenue</i>	<u><u>(\$45,323,334)</u></u>	<u><u>(\$48,207,712)</u></u>	<u><u>(\$53,431,793)</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:			
Investment Earnings	45,061	2,404	6,601
Transfers	(22,985)	(37,261)	(28,074)
<i>Total Business-type Activities</i>	<u>22,076</u>	<u>(34,857)</u>	<u>(21,473)</u>
<i>Total Primary Government</i>	<u><u>\$47,292,704</u></u>	<u><u>\$49,109,487</u></u>	<u><u>\$51,815,052</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

<u>2006</u>	<u>2007</u>
284,088	306,620
<u>2,028,691</u>	<u>2,220,742</u>
<u>2,312,779</u>	<u>2,527,362</u>
<u>45,333,392</u>	<u>46,540,734</u>
(52,564,114)	(56,831,438)
<u>(156,107)</u>	<u>5,792</u>
<u>(\$52,720,221)</u>	<u>(\$56,825,646)</u>
\$20,444,409	\$22,189,749
23,730,293	24,751,138
13,980,361	13,453,254
3,853,374	4,107,176
2,940,868	2,847,738
95,090	40,456
<u>65,044,395</u>	<u>67,389,511</u>
7,074	135,308
<u>(95,090)</u>	<u>(40,456)</u>
<u>(88,016)</u>	<u>94,852</u>
<u>\$64,956,379</u>	<u>\$67,484,363</u>
\$12,480,281	\$10,558,073
<u>(244,123)</u>	<u>100,644</u>
<u>\$12,236,158</u>	<u>\$10,658,717</u>

Licking County, Ohio

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

	1998	1999	2000	2001
General Fund				
Reserved	\$1,351,285	\$1,652,135	\$1,290,323	\$1,069,412
Unreserved	7,999,955	9,315,208	12,467,475	9,999,896
<i>Total General Fund</i>	<u>9,351,240</u>	<u>10,967,343</u>	<u>13,757,798</u>	<u>11,069,308</u>
All Other Governmental Funds				
Reserved	8,152,993	6,901,193	7,925,863	7,693,948
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	11,839,013	12,738,415	13,916,985	15,235,802
Capital Projects Funds	2,545,133	4,308,122	1,397,394	2,631,701
Total All Other Governmental Funds	<u>22,537,139</u>	<u>23,947,730</u>	<u>23,240,242</u>	<u>25,561,451</u>
<i>Total Governmental Funds</i>	<u>\$31,888,379</u>	<u>\$34,915,073</u>	<u>\$36,998,040</u>	<u>\$36,630,759</u>

Source: County Auditor's Office

NOTE: Years 1998-2002 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>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
\$511,838	\$790,361	\$594,316	\$760,725	\$1,004,088	\$966,721
<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>14,959,807</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>	<u>15,926,528</u>
6,535,911	6,647,144	7,603,073	7,850,773	7,791,909	8,659,556
15,501,071	15,459,501	19,625,492	17,175,181	17,834,205	19,361,035
<u>1,829,353</u>	<u>1,128,619</u>	<u>(826,694)</u>	<u>(1,591,446)</u>	<u>(263,590)</u>	<u>(48,687)</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>27,971,904</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>	<u>\$43,898,432</u>

Licking County, Ohio

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

	1998	1999	2000	2001
Revenues:				
Taxes	\$24,521,646	\$28,074,171	\$30,156,823	\$31,409,896
Intergovernmental Revenues	28,770,633	31,859,438	35,287,490	35,601,773
Charges for Services	7,043,332	6,505,053	7,135,706	8,318,509
Licenses and Permits	210,236	225,955	246,578	180,499
Investment Earnings	2,373,437	2,513,999	3,119,618	2,581,789
Special Assessments	245,651	266,180	205,668	423,412
Fines and Forfeitures	524,259	608,980	701,023	676,294
All Other Revenue	1,319,904	826,287	1,090,762	2,059,387
Total Revenue	65,009,098	70,880,063	77,943,668	81,251,559
Expenditures:				
Current:				
Public Safety	8,777,561	11,454,974	12,892,065	14,387,343
Health	3,056,974	3,003,245	2,867,014	2,742,999
Human Services	23,730,446	26,272,184	30,424,693	34,323,253
Conservation and Recreation	1,842,423	1,572,492	1,131,102	1,093,789
Community and Economic Development	791,910	888,539	735,428	774,193
Public Works	6,351,955	5,722,768	5,848,341	6,236,453
General Government	13,704,534	14,850,790	14,614,318	17,135,740
Capital Outlay	2,977,400	5,481,062	6,797,397	3,699,064
Debt Service:				
Principal Retirement	766,963	859,527	967,000	1,075,314
Interest and Fiscal Charges	663,205	739,331	857,058	820,574
Total Expenditures	62,663,371	70,844,912	77,134,416	82,288,722
Excess (Deficiency) of Revenues Over Expenditures	2,345,727	35,151	809,252	(1,037,163)

Licking County, Ohio

2002	2003	2004	2005	2006	2007
\$31,776,090	\$33,709,515	\$34,520,913	\$35,151,626	\$44,607,102	\$47,114,675
36,002,003	35,688,727	39,567,832	37,242,953	41,836,027	46,419,234
8,610,783	10,361,885	9,703,946	9,574,416	9,503,654	9,307,126
239,824	280,283	280,771	310,590	314,086	317,274
1,113,586	781,842	835,008	1,887,724	3,688,173	3,904,928
140,831	130,566	111,050	393,818	119,838	152,659
659,216	698,936	802,175	850,686	836,444	743,361
1,891,509	1,826,113	1,974,746	2,872,240	2,940,868	2,847,738
<u>80,433,842</u>	<u>83,477,867</u>	<u>87,796,441</u>	<u>88,284,053</u>	<u>103,846,192</u>	<u>110,806,995</u>
16,246,922	16,674,332	18,035,716	18,943,606	20,113,164	21,207,576
2,825,448	2,713,520	2,777,665	2,783,356	3,019,681	4,397,989
33,257,448	36,904,464	35,571,925	37,737,723	41,642,179	45,844,341
890,993	1,062,040	1,026,058	1,041,722	1,062,742	1,147,499
985,949	606,151	941,487	947,075	1,308,555	1,095,554
6,039,746	6,644,832	7,007,294	7,417,483	7,206,059	7,733,293
17,060,586	17,323,962	19,106,738	19,325,943	20,941,877	21,662,889
2,226,804	425,009	596,252	2,486,917	782,857	1,269,285
844,796	891,170	922,068	1,002,463	1,110,997	1,130,676
888,621	1,059,200	691,453	782,083	798,702	697,548
<u>81,267,313</u>	<u>84,304,680</u>	<u>86,676,656</u>	<u>92,468,371</u>	<u>97,986,813</u>	<u>106,186,650</u>
(833,471)	(826,813)	1,119,785	(4,184,318)	5,859,379	4,620,345

(Continued)

Licking County, Ohio

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

	1998	1999	2000	2001
Other Financing Sources (Uses):				
Sale of Capital Assets	3,051	0	357,700	0
Other Financing Sources - Capital Lease	0	3,534	0	0
General Obligation Bonds Issued	4,607,141	3,535,000	253,000	0
Special Assessment Bonds Issued	0	0	394,900	0
Transfers In	6,202,697	4,940,676	5,012,164	7,225,281
Transfers Out	(6,535,059)	(4,923,038)	(4,990,898)	(7,204,741)
Total Other Financing Sources (Uses)	<u>4,277,830</u>	<u>3,556,172</u>	<u>1,026,866</u>	<u>20,540</u>
Net Change in Fund Balance	<u>\$6,623,557</u>	<u>\$3,591,323</u>	<u>\$1,836,118</u>	<u>(\$1,016,623)</u>
 Debt Service as a Percentage of Noncapital Expenditures	 2.45%	 2.51%	 2.66%	 2.47%

Source: County Auditor's Office

NOTE: Years 1998-2002 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

2002	2003	2004	2005	2006	2007
0	0	147,000	13,142	29,731	53,509
0	0	0	0	0	111,401
0	39,500	0	410,000	1,930,000	0
0	0	0	375,000	0	0
4,242,047	6,184,018	6,329,117	6,533,453	6,887,540	6,248,292
(5,776,473)	(6,161,033)	(6,291,856)	(6,505,379)	(6,792,450)	(6,207,836)
(1,534,426)	62,485	184,261	826,216	2,054,821	205,366
(\$2,367,897)	(\$764,328)	\$1,304,046	(\$3,358,102)	\$7,914,200	\$4,825,711
2.24%	2.42%	1.94%	2.08%	2.05%	1.82%

Licking County, Ohio

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

Tax year	1998	1999	2000	2001
Real Property				
Assessed	\$1,836,260,420	\$2,159,151,830	\$2,229,208,000	\$2,322,803,350
Actual	5,246,458,343	6,169,005,229	6,369,165,714	6,636,581,000
Public Utility				
Assessed	157,241,230	147,987,940	155,621,590	123,396,300
Actual	157,241,230	147,987,940	155,621,590	123,396,300
Tangible Personal Property				
Assessed	225,823,220	221,025,880	233,932,850	248,160,270
Actual	903,292,880	884,103,520	935,731,400	992,641,080
Total				
Assessed	2,219,324,870	2,528,165,650	2,618,762,440	2,694,359,920
Actual	6,306,992,453	7,201,096,689	7,460,518,704	7,752,618,380
Assessed Value as a Percentage of Actual Value	35.19%	35.11%	35.10%	34.75%
Total Direct Tax Rate	7.20	7.20	7.20	7.20

Source: County Auditor's Office

Licking County, Ohio

2002	2003	2004	2005	2006	2007
\$2,694,192,000	\$2,789,731,000	\$2,899,647,000	\$3,283,718,000	\$3,381,698,870	\$3,456,409,980
7,697,691,429	7,970,660,000	8,284,705,714	9,382,051,429	9,661,996,771	9,875,457,086
134,086,000	134,596,000	130,243,000	128,165,000	126,951,180	110,312,750
134,086,000	134,596,000	130,243,000	128,165,000	126,951,180	110,312,750
229,453,000	228,516,000	218,128,000	235,620,000	138,408,110	71,659,210
917,812,000	914,064,000	872,512,000	942,480,000	738,176,587	573,273,680
3,057,731,000	3,152,843,000	3,248,018,000	3,647,503,000	3,647,058,160	3,638,381,940
8,749,589,429	9,019,320,000	9,287,460,714	10,452,696,429	10,527,124,538	10,559,043,516
34.95%	34.96%	34.97%	34.90%	34.64%	34.46%
7.20	7.20	7.20	7.40	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*

	1998	1999	2000	2001
Direct County 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	10.50	10.50	10.50	10.50
New Albany Plain Local Park District	0.00	0.00	0.75	0.75
Knox County Library District	0.80	0.80	0.80	0.70
Corporations	0.77 - 12.40	0.40 - 5.40	0.76 - 10.40	0.70 - 10.40
Villages	1.20 - 16.30	1.20 - 16.30	1.20 - 16.30	1.20 - 15.30
Townships	2.30 - 10.70	2.30 - 10.70	2.30 - 10.70	2.30 - 11.60
School Districts	31.30 - 69.10	31.25 - 69.00	31.22 - 73.50	31.21 - 73.49
Joint Vocational School Districts	2.00 - 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

2002	2003	2004	2005	2006	2007
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	0.90	0.90	0.90
1.00	1.00	1.00	1.00	1.00	1.00
7.20	7.20	7.20	7.40	7.40	7.40
10.50	10.50	10.50	10.50	11.50	11.50
0.75	1.27	1.87	1.72	1.72	1.69
0.70	0.65	0.58	0.54	0.41	0.41
0.70 - 10.40	0.70 - 10.40	0.70 - 10.40	0.70 - 10.40	0.70 - 7.90	0.70 - 7.90
1.20 - 15.30	1.20 - 13.30	1.20 - 13.30	1.20 - 13.30	1.20 - 13.20	1.20 - 13.30
2.30 - 11.60	2.30 - 11.60	2.30 - 11.50	2.30 - 14.20	2.30 - 14.85	0.60 - 14.85
31.14 - 73.49	31.13 - 81.19	31.30 - 82.71	31.30 - 82.71	30.70 - 82.25	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 Seven Years Ago*

		2007		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Ohio Power Company	Public Utility	\$27,865,460	1	0.77%
Glimcher Properties Ltd	Development	14,329,140	2	0.39%
Columbus Southern Power Company	Public Utility	9,182,310	3	0.25%
Longaberger Company	Manufacturing and Retail	8,067,260	4	0.22%
W P H Cherry Valley LLC	Hotel	7,153,230	5	0.20%
Wal Mart	Retail	6,698,720	6	0.18%
Owens Corning Fiberglass	Building Materials	5,587,580	7	0.15%
Dominion Transmission	Public Utility	4,478,380	8	0.12%
Cumberland Highland LLC	Real Estate	4,326,150	9	0.12%
Southgate Partners LTD	Development	4,234,690	10	0.12%
Subtotal		<u>91,922,920</u>		2.52%
All Others		<u>3,546,459,020</u>		97.48%
Total		<u><u>\$3,638,381,940</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

This information is not available prior to 2000.

Licking County, Ohio

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

Collection Year	<u>1998</u>	<u>1999</u>	<u>2000</u>
Total Tax Levy (1)	\$14,740,657	\$14,929,280	\$17,833,577
Collections within the Fiscal Year of the Levy			
Current Tax Collections (2)	13,483,682	14,121,843	15,175,839
Percent of Levy Collected	91.47%	94.59%	85.10%
Delinquent Tax Collections	<u>421,955</u>	<u>535,184</u>	<u>1,417,173</u>
Total Tax Collections	13,905,637	14,657,027	16,593,012
Percent of Total Tax Collections To Tax Levy	94.34%	98.18%	93.04%
Accumulated Outstanding Delinquent Taxes (3)	835,020	272,253	1,240,565
Percentage of Accumulated Delinquent Taxes to Total Tax Levy	5.66%	1.82%	6.96%

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

(2) State reimbursements of rollback and homestead exemptions are included; December 2006 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

2001	2002	2003	2004	2005	2006	2007
\$18,338,956	\$18,638,395	\$20,192,371	\$20,816,667	\$21,284,960	\$24,140,454	\$26,117,426
16,708,286	16,914,312	18,270,843	18,930,805	19,396,783	22,099,049	23,743,607
91.11%	90.75%	90.48%	90.94%	91.13%	91.54%	90.91%
582,178	573,190	582,279	724,615	604,287	768,704	850,464
17,290,464	17,487,502	18,853,122	19,655,420	20,001,070	22,867,753	24,594,071
94.28%	93.83%	93.37%	94.42%	93.97%	94.73%	94.17%
1,048,492	1,150,893	1,339,249	1,161,245	1,283,890	1,272,701	1,523,356
5.72%	6.17%	6.63%	5.58%	6.03%	5.27%	5.83%

Licking County, Ohio

Taxable Sales By Industry (Category) Last Six 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	2007
\$5,284,297	\$6,975,963	\$7,457,974
275,760	376,837	459,086
1,236,823	1,915,663	1,983,426
804,254	1,044,663	713,905
2,921,061	3,755,929	4,171,899
41,545	51,616	82,274
31,780	49,376	63,306
5,566	6,835	2,488
22,268	14,719	22,678
6,349,314	8,662,737	9,857,081
28,418	48,895	50,960
(170,011)	(229,014)	(248,118)
(50,856)	(37,742)	(56,127)
<u>\$16,780,219</u>	<u>\$22,636,477</u>	<u>\$24,560,832</u>
1.00%	1.50%	1.50%

Licking County, Ohio

Ratio of Outstanding Debt By Type Last Ten Years

	1998	1999	2000	2001
Governmental Activities ⁽¹⁾				
General Obligation Bonds Payable	\$11,775,000	\$14,641,000	\$14,256,900	\$13,462,586
Special Assessment Bonds Payable	536,000	347,000	412,000	131,000
Capital Leases	824	2,831	1,996	1,084
Business-type Activities ⁽¹⁾				
Mortgage Revenue Bonds Payable	\$827,000	\$752,000	\$673,000	\$590,000
General Obligation Bonds Payable	655,000	625,000	595,000	565,000
Total Primary Government	<u>\$13,793,824</u>	<u>\$16,367,831</u>	<u>\$15,938,896</u>	<u>\$14,749,670</u>
Population ⁽²⁾				
Licking County	145,324	145,324	145,491	145,491
Outstanding Debt Per Capita	\$95	\$113	\$110	\$101
Income ⁽³⁾				
Personal (in thousands)	3,613,917	5,165,978	3,902,069	3,967,540
Percentage of Personal Income	0.38%	0.32%	0.41%	0.37%

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

2002	2003	2004	2005	2006	2007
\$12,651,530	\$11,793,630	\$10,908,780	\$10,346,869	\$11,207,778	\$10,096,383
212,586	218,816	181,598	526,046	484,140	464,859
87	0	0	0	0	111,401
\$503,000	\$412,000	\$316,000	\$216,000	\$111,000	\$0
530,000	495,000	455,000	415,000	370,000	325,000
<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>	<u>\$10,997,643</u>
145,491	145,491	145,491	151,499	151,499	151,499
\$96	\$89	\$82	\$76	\$80	\$73
4,038,103	4,095,135	4,318,900	4,622,083	4,872,359	4,872,359
0.34%	0.32%	0.27%	0.25%	0.25%	0.23%

Licking County, Ohio

Ratios of General Bonded Debt Outstanding Last Ten Years

Year	1998	1999	2000	2001
Population (1)	145,324	145,324	145,491	145,491
Estimated Actual Value (2)	\$6,306,992,453	\$7,201,096,689	\$7,460,518,704	\$7,752,618,380
General Bonded Debt				
General Obligation Bonds	\$12,430,000	\$15,266,000	\$14,851,900	\$14,027,586
Resources Available to Pay Principal	\$2,291,089	\$2,360,805	\$2,687,489	\$2,922,972
Net General Bonded Debt	\$10,138,911	\$12,905,195	\$12,164,411	\$11,104,614
Ratio of Net Bonded Debt to Estimated Actual Value	0.16%	0.18%	0.16%	0.14%
Net Bonded Debt per Capita	\$69.77	\$88.80	\$83.61	\$76.33

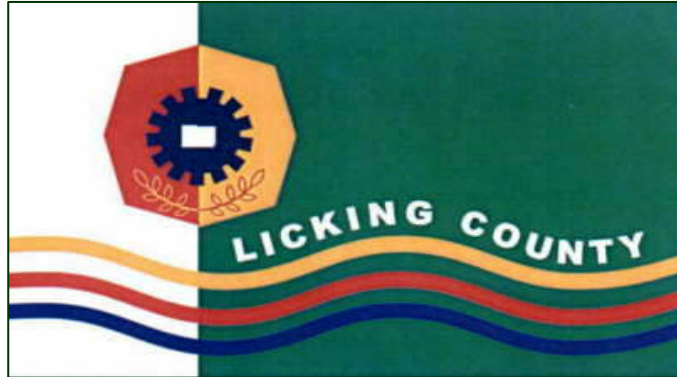
Source:

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

(2) Source: County Auditor's Office

Licking County, Ohio

2002	2003	2004	2005	2006	2007
145,491	145,491	145,491	151,499	151,499	151,499
\$8,749,589,429	\$9,019,320,000	\$9,287,460,714	\$10,452,696,429	\$10,527,124,538	\$10,559,043,516
\$13,181,530	\$12,288,630	\$11,363,780	\$10,761,869	\$11,577,778	\$10,421,383
\$2,621,729	\$2,684,540	\$3,713,783	\$3,634,915	\$3,697,898	\$3,631,443
\$10,559,801	\$9,604,090	\$7,649,997	\$7,126,954	\$7,879,880	\$6,789,940
0.12%	0.11%	0.08%	0.07%	0.07%	0.06%
\$72.58	\$66.01	\$52.58	\$47.04	\$52.01	\$44.82



Licking County, Ohio

*Computation of Direct and Overlapping
Debt Attributable to Governmental Activities
December 31, 2007*

<u>Jurisdiction</u>	<u>Gross Debt Outstanding</u>	<u>Percentage Applicable to Licking County (1)</u>	<u>Amount Applicable to Licking County</u>
Direct:			
Licking County	\$11,372,643	100.00%	\$11,372,643
Overlapping:			
School Districts:			
Heath City	100,872	7.16%	7,222
Johnstown Monroe Local	809,353	6.29%	50,908
Lakewood Local	1,102,654	10.35%	114,125
Licking Heights Local	825,000	13.89%	114,593
Newark City	330,000	21.96%	72,468
Northridge Local	885,000	5.88%	52,038
Southwest Licking Local	1,274,999	15.54%	198,135
Licking County Joint Vocational School	3,694,402	97.50%	3,602,042
Cities:			
Heath	6,660,000	7.57%	504,162
Newark	25,549,715	21.97%	5,613,272
Pataskala	3,570,803	8.92%	318,516
Reynoldsburg	34,325,255	5.43%	1,863,861
Villages:			
Alexandria	1,054,067	0.18%	1,897
Buckeye Lake	105,000	1.24%	1,302
Granville	1,864,086	4.19%	78,105
Hartford	1,327,321	0.14%	1,858
Hebron	25,763,615	1.41%	363,267
Johnstown	9,050,267	2.59%	234,402
Kirkersville	639,350	0.25%	1,598
New Albany	23,901,000	0.07%	16,731
St Louisville	7,000	0.13%	9
Townships:			
Bennington	162,648	1.08%	1,757
Bowling Green	13,154	0.88%	116
Eden	10,000	0.53%	53
Etna	25,523	10.03%	2,560
Fallsbury	32,121	0.45%	145
Franklin	80,822	1.26%	1,018
Hartford	118,579	0.92%	1,091
Hopewell	21,723	0.67%	146
Liberty	12,440	1.85%	230
Madison	64,632	1.07%	692
McKean	369,510	0.87%	3,215
Monroe	32,759	4.24%	1,389
Perry	26,637	0.73%	194
		<u>Subtotal</u>	<u>13,223,117</u>
		<u>Total</u>	<u>\$24,595,760</u>

(1) Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the County by the total assessed valuation of the political subdivision.

Licking County, Ohio

Debt Limitations Last Ten Years

Collection Year	1998	1999	2000	2001
<u>Total Debt</u>				
Net Assessed Valuation	\$2,219,324,870	\$2,528,165,650	\$2,618,762,440	\$2,694,359,920
Debt Limit (1)	53,983,122	61,704,141	63,969,061	65,858,998
County Debt Outstanding (2)	11,775,000	14,641,000	14,256,900	13,462,586
Less:				
Applicable Debt Service Fund Amounts	(2,291,089)	(2,360,805)	(2,687,489)	(2,922,972)
Net Indebtedness Subject to Limit	<u>9,483,911</u>	<u>12,280,195</u>	<u>11,569,411</u>	<u>10,539,614</u>
Overall Legal Debt Margin	<u>\$44,499,211</u>	<u>\$49,423,946</u>	<u>\$52,399,650</u>	<u>\$55,319,384</u>
	82.43%	80.10%	81.91%	84.00%
<u>Unvoted Debt</u>				
Net Assessed Valuation	\$2,219,324,870	\$2,528,165,650	\$2,618,762,440	\$2,694,359,920
Legal Debt Limitation (%) (1)	1.00%	1.00%	1.00%	1.00%
Legal Debt Limitation (\$) (1)	22,193,249	25,281,657	26,187,624	26,943,599
Net Indebtedness Subject to Limit	<u>9,483,911</u>	<u>12,280,195</u>	<u>11,569,411</u>	<u>10,539,614</u>
Overall Legal Debt Margin	<u>\$12,709,338</u>	<u>\$13,001,462</u>	<u>\$14,618,213</u>	<u>\$16,403,985</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

2002	2003	2004	2005	2006	2007
\$3,057,731,000	\$3,152,843,000	\$3,248,018,000	\$3,647,503,000	\$3,647,058,160	\$3,638,381,940
74,943,275	77,321,075	79,700,450	89,687,575	89,676,454	89,459,549
14,101,530	13,273,630	12,569,780	12,707,869	11,907,778	10,796,383
(2,621,729)	(2,684,540)	(3,713,783)	(3,634,915)	(3,697,898)	(3,631,443)
11,479,801	10,589,090	8,855,997	9,072,954	8,209,880	7,164,940
<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>	<u>\$82,294,609</u>
84.68%	86.31%	88.89%	89.88%	90.84%	91.99%
\$3,057,731,000	\$3,152,843,000	\$3,248,018,000	\$3,647,503,000	\$3,647,058,160	\$3,638,381,940
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
30,577,310	31,528,430	32,480,180	36,475,030	36,470,582	36,383,819
11,479,801	10,589,090	8,855,997	9,072,954	8,209,880	7,164,940
<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>	<u>\$29,218,879</u>

Licking County, Ohio

Pledged Revenue Coverage Last Ten Years

	1998	1999	2000	2001
Wastewater System Bonds				
Gross Revenues (1)	\$872,716	\$1,159,990	\$1,594,201	\$1,819,166
Direct Operating Expenses (2)	762,787	836,790	994,605	1,360,894
Net Revenue Available for Debt Service	109,929	323,200	599,596	458,272
Annual Debt Service Requirement	148,000	116,350	116,600	116,650
Coverage	0.74	2.78	5.14	3.93
Special Assessment Bonds				
Special Assessment Collections	\$208,000	\$225,388	\$203,428	\$308,543
Debt Service				
Principal	188,000	189,000	188,000	281,000
Interest	11,280	11,340	21,078	22,100
Coverage	1.04	1.13	0.97	1.02

(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

2002	2003	2004	2005	2006	2007
\$1,822,900	\$2,008,036	\$2,146,245	\$1,933,917	\$2,035,765	\$2,348,826
1,395,403	1,758,085	1,773,339	2,056,037	1,559,710	1,515,340
427,497	249,951	372,906	(122,120)	476,055	833,486
116,500	116,150	116,600	115,800	115,800	116,500
3.67	2.15	3.20	(1.05)	4.11	7.15
\$46,055	\$51,378	\$54,265	\$337,856	\$59,846	\$54,783
33,740	33,270	37,218	30,552	41,906	19,281
5,121	991	16,038	98,347	19,591	25,472
1.19	1.50	1.02	2.62	0.97	1.22

Licking County, Ohio

Demographic and Economic Statistics Last Ten Years

Calendar Year	1998	1999	2000	2001
Population ⁽¹⁾				
Licking County	145,324	145,324	145,491	145,491
Income ^{(2) (a)}				
Total Personal (in thousands)	3,613,917	5,165,978	3,902,069	3,967,540
Per Capita	24,868	35,548	26,820	27,270
Unemployment Rate ⁽³⁾				
Federal	4.9%	4.5%	4.2%	3.8%
State	4.6%	4.3%	4.3%	3.7%
Licking County	3.8%	3.7%	3.5%	3.6%
Civilian Work Force Estimates ⁽³⁾				
State	5,678,000	5,749,000	5,900,400	5,857,000
Licking County	72,800	72,500	73,100	75,100

Sources:

(1) US Bureau of Census of Population

(2) US Department of Commerce, Bureau of Economic Analysis information is only available through 2006 for the presentation of 2007 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

2002	2003	2004	2005	2006	2007
145,491	145,491	145,491	151,499	151,499	151,499
4,038,103	4,095,135	4,318,900	4,622,083	4,872,359	4,872,359
27,755	28,147	29,685	30,509	32,161	32,161
4.8%	5.8%	6.0%	5.5%	5.0%	4.6%
4.3%	5.7%	6.1%	6.0%	5.9%	5.6%
4.7%	6.0%	5.9%	5.8%	5.1%	5.2%
5,828,000	5,915,000	5,875,300	5,900,400	5,934,000	5,976,500
77,800	78,800	80,500	81,100	82,700	84,500

Licking County, Ohio

Principal Employers Current Year and Five Years Ago

Employer	Nature of Business	Location	2007	
			Number of Employees	Percentage of Total Employment
Licking Memorial Hospital	Health Care	Newark	1,630	1.93%
State Farm Insurance	Insurance/Underwriting	Newark	1,260	1.49%
Licking County Government	Government Services	Newark	1,128	1.33%
Owens Corning Corporation	Glass Fiber Building Materials	Newark	1,033	1.22%
Newark City School District	Education	Newark	805	0.95%
Anomatic	Anodizing Aluminum Process Mfg.	Newark/Heath	701	0.83%
Denison University	Education	Granville	669	0.79%
Wal*Mart	Department/Grocery Store	Newark	664	0.79%
Boeing Company	Aerospace Industries	Heath	586	0.69%
O.S.U. - Newark/COTC	Education	Newark	515	0.61%
Total			8,991	
Total Employment within the County			84,500	

Employer	Nature of Business	Rank	2002	
			Number of Employees	Percentage of Total Employment
Licking Memorial Hospital	Health Care	1	1,381	1.78%
Licking County Government	Government Services	2	1,273	1.64%
Owens Corning Corporation	Glass Fiber Building Materials	3	1,051	1.35%
Newark City School District	Education	4	1,083	1.39%
O.S.U. - Newark/COTC	Education	5	956	1.23%
State Farm Insurance	Insurance/Underwriting	6	953	1.22%
Wal*Mart	Department/Grocery Store	7	400	0.51%
Anomatic	Anodizing Aluminum Process Mfg.	8	519	0.67%
Boeing Company	Aerospace Industries	9	618	0.79%
Longaberger	Specialty Basket and Pottery Mfg.	10	610	0.78%
Total			8,844	
Total Employment within the County			77,800	

Source: County Auditor's Office

Information is not available in this format prior to 2002.

Licking County, Ohio

Full Time Equivalent Employees by Function Last Two Years

	<u>2006</u>	<u>2007</u>
Governmental Activities		
Public Safety		
Sheriff	192.00	192.50
Emergency Management	24.00	24.00
Health		
Health and Welfare	36.00	37.50
Human Services		
Child Welfare	143.00	139.00
Other Human Services	150.50	152.50
Community and Economic Development		
Agriculture	5.00	5.00
Other Community and Economic Development	20.50	20.50
Public Works		
Sanitation	2.00	2.00
Roads and Bridges	72.50	76.00
General Government		
Legislative and Executive	19.00	19.00
Finance	12.50	13.00
Administration	120.00	120.00
Judicial	247.00	249.50
 Business-Type Activities		
Utilities		
Water	7.00	3.00
Wastewater	10.00	14.00
<i>Total Employees</i>	<u>1,061.00</u>	<u>1,067.50</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

Information is not available in this format prior to 2006.

Licking County, Ohio

Operating Indicators by Function Last Six 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

<u>2006</u>	<u>2007</u>
4,843	5,012
3,852	3,943
991	1,069
1,500	1,643
3,166	3,170
24	29
421	406
573	576
49,363	54,808
20,351	21,385
24,307	23,376
444	446
1,086	1,119
12,294	12,807
20,816	20,942
1,372	1,616
425	465
14,043	13,728
409	400
13,486	17,860
1,589	1,990
372	411

(Continued)

Licking County, Ohio

Operating Indicators by Function Last Six 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	753	691	587	667
Number of Traffic Cases Filed	1,324	1,264	1,097	933
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

<u>2006</u>	<u>2007</u>
812	667
475	398
500	345
12,190	10,188
12	17
350	547
941	1,743
42.85	32.33
44.66	41.90
6	9
766	830
1,948	2,283
694	702
107	90
684	891
13,619	12,432
4,230	4,531
817	702
1,062	814
1,713	1,729
17	3
(Continued)	

Licking County, Ohio

Operating Indicators by Function Last Six 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

Information is not available in this format prior to 2002.

Licking County, Ohio

2006	2007
4,392	3,495
4,385	3,871
457	514
2,849	2,959
3,406	3,743
4.85%	5.09%
627	627
985	992
102,497	101,301
58,133	39,612
56.72%	39.10%
8,601	7,923
587	566
12,693	10,474
10,909	10,079
85	45
32,875	29,087
3,602	3,474
326	358
150	151
151	0
27	32
7	4
0	0

Licking County, Ohio

Capital Asset Statistics by Function Last Eight 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

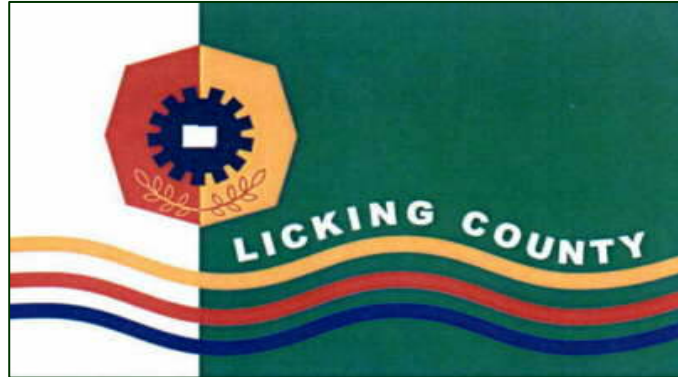
Source: County Auditor's Office

Note: Capital Assets were restated in 2004

Information is not available in this format prior to 2000.

Licking County, Ohio

2004	2005	2006	2007
\$1,820	\$1,820	\$1,820	\$1,820
1,087,475	935,840	950,474	967,238
1,945,812	1,945,812	1,945,812	2,309,507
0	0	113,750	296,540
3,077,056	3,605,846	3,605,846	3,605,846
2,511,211	3,202,843	5,232,636	5,501,262
608,306	608,306	608,306	608,306
0	0	0	0
13,000,558	13,560,058	13,560,058	13,844,966
2,930,552	3,531,318	3,594,412	3,968,124
3,983,902	3,983,902	3,983,902	3,983,902
15,867	15,867	15,867	15,867
2,371,167	2,635,230	2,746,802	3,052,603
68,216,840	70,434,755	71,657,912	73,055,903
96,613	96,613	96,613	96,613
0	0	435,215	435,215
750,104	750,104	750,104	750,104
892,127	953,630	1,101,367	1,264,511
800,448	879,267	959,089	1,032,852
14,842	14,842	14,842	14,842
318,606	318,606	318,606	318,606
183,251	350,405	401,536	473,043
813,114	813,114	813,114	813,114
143,997	143,997	143,997	143,997
315,000	0	4,082,392	8,805,484
10,686,336	10,686,336	10,686,336	10,686,336
564,261	608,389	717,061	717,061
4,006,421	4,008,421	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 29, 2008**