

LICKING COUNTY
SINGLE AUDIT
YEAR ENDED DECEMBER 31, 2008



Mary Taylor, CPA
Auditor of State

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

We have reviewed the *Independent Auditors' Report* of Licking County prepared by Wolfe, Wilson & Phillips, Inc., for the audit period January 1, 2008 through December 31, 2008. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

Mary Taylor

Mary Taylor, CPA
Auditor of State

July 27, 2009

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LICKING COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2008

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	\$ 277,896	\$ 537,044
HOME Partnership Grant	various	14.239	7,670	12,605
Total U.S. Department of Housing and Urban Development			285,566	549,649
<u>U.S. DEPARTMENT OF TRANSPORTATION:</u> Pass through Ohio Department of Transportation				
Highway Planning and Construction	DOTC 14442	20.205	168,270	271,214
Pass through Ohio Department of Public Safety				
Selective Traffic Enforcement Grant	HVED-2008-45	20.600	5,372	5,372
Direct				
Federal Transit Grant	n/a	20.500	416,090	424,366
Airport Improvement Program	various	20.106	692,427	688,899
Total U.S. Department of Transportation			1,282,159	1,389,851
<u>U.S. DEPARTMENT OF JUSTICE:</u> Pass through Ohio Office of Criminal Justice Services				
Criminal Alien Assistance Grant	2008-F7043-OH-AP	16.572	4,364	4,364
Edward Bryne Memorial Grant	various	16.579	108,290	108,290
Total U.S. Department of Justice			112,654	112,654
<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	14,922	10,595
Pass through State Dept. of MR/DD				
Social Services Block Grant	n/a	93.667	113,409	113,409
Polling Place Accessibility	n/a	93.617	10,179	10,179
SCHIP Grant	n/a	93.767	2,018	2,018
Medical Assistance - Title XIX	Waiver Admin	93.778	803,433	803,433
	TCM	93.778	277,188	277,188
			1,080,621	1,080,621
Total U.S. Department of Health and Human Services			1,221,149	1,216,822

See notes to Schedule of Federal Awards Expenditures.

LICKING COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2008

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	59,775	59,775
Special Education Grants to State	0711-34PGSC-08P	84.027	28,497	28,497
Total U.S. Department of Education			88,272	88,272
<u>U.S. DEPARTMENT OF LABOR:</u>				
Pass through Ohio Department of JFS				
Workforce Improvement Act Cluster				
WIA -Adult	n/a	17.258	473,633	458,499
WIA - Adult - Administration			-	15,134
			473,633	473,633
WIA-Youth	n/a	17.259	312,314	306,713
WIA - Youth - Administration			-	5,601
			312,314	312,314
WIA - Dislocated Worker	n/a	17.260	1,077,556	1,058,480
WIA - Dislocated Worker - Administration			-	19,076
			1,077,556	1,077,556
Total U.S. Department of Labor			1,863,503	1,863,503
<u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u>				
Americorps	JJWC-07-06/07	94.006	15,518	18,738
Total Corporation for National and Community Service			15,518	18,738
<u>DEPARTMENT OF HOMELAND SECURITY</u>				
Pass through Ohio EMA				
FEMA Disaster Assistance	n/a	97.036	125,229	125,229
FEMA Planning	n/a	97.029	6,636	1,377
Emergency MGT Performance Grant	2008ENG0024	97.042	63,731	63,731
Total Federal Emergency Management Agency			195,596	190,337
Total Federal Awards Expenditures			\$ 5,064,417	\$ 5,429,826

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, 2008, and have issued our report thereon dated June 22, 2009. 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 22, 2009.

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 22, 2009.

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 22, 2009

**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, 2008. 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, 2008.

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)

A control deficiency in an entity's internal control over compliance 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 noncompliance 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.

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.

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 weakness, as defined above.

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, 2008, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 22, 2009. 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 22, 2009

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

**FINANCIAL CONDITION
LICKING COUNTY
DECEMBER 31, 2008**

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?	NO
<i>(d)(1)(v)</i>	Type of Major Programs’ Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under section .510?	NO
<i>(d)(1)(vii)</i>	Major Programs (List):	CDBG #14.228 FTA #20.500 Title XIX #93.778
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A\B	Type A: >\$300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

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

NONE

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

NONE

**LICKING COUNTY
FINANCIAL CONDITION**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2008**

**U.S. DEPARTMENT OF TRANSPORTATION
HIGHWAY PLANNING AND CONSTRUCTION CFDA #20.205**

Finding 2007-01 Grant No. ODOT 14442

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.

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.

Current Status: The finding does not warrant further action, entries have been posted.

Finding 2007-02 Grant No. ODOT 14442

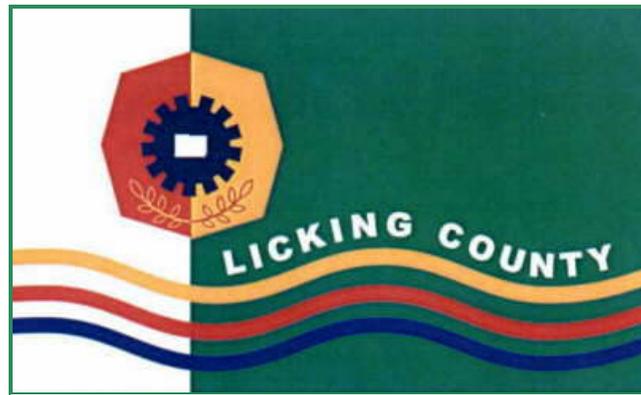
Condition: Timesheets were not properly tracking indirect hours and were unsigned or stamped with a unauthorized signature stamp.

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

Current Status: The finding does not warrant further action. Timesheets have been approved..

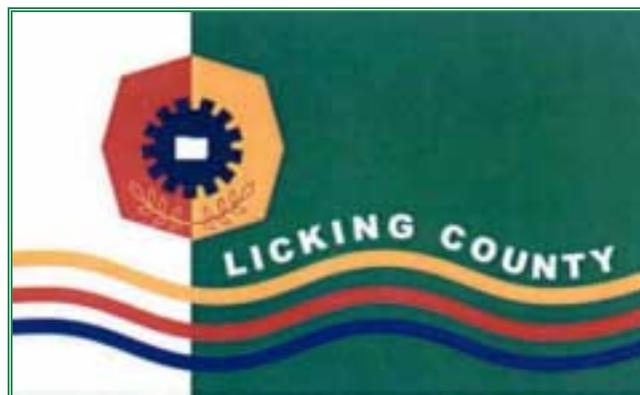
LICKING COUNTY, OHIO

*County Seat
Newark, Ohio*



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2008



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2008

*J. Terry Evans
County Auditor*

*Prepared by the
Licking County Auditor's Office*

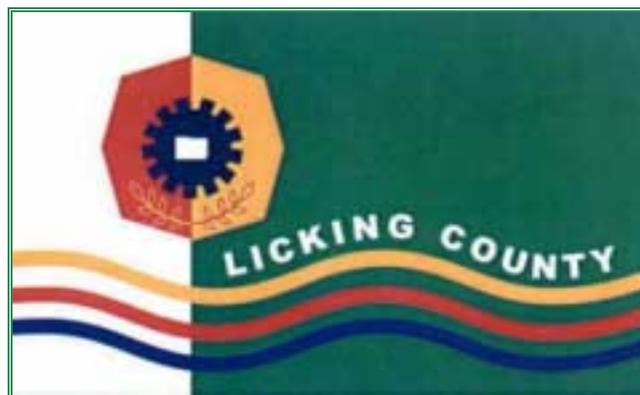


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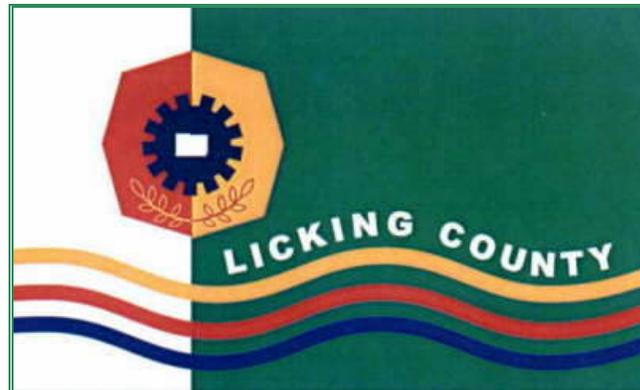
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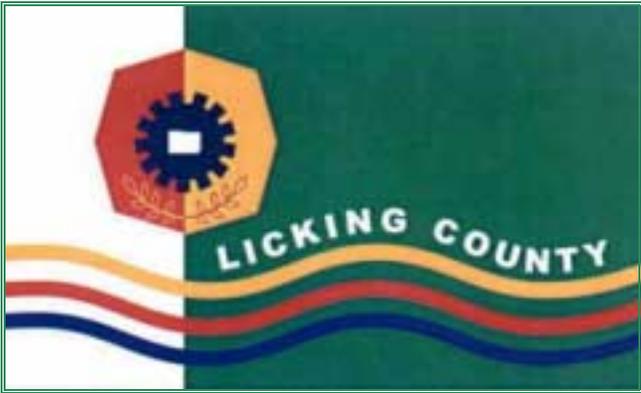
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INTRODUCTORY SECTION



J. Terry Evans

Licking County Auditor

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

June 22, 2009

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, 2008 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, 2008***

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, 2008***

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 2008 unemployment rate for Licking County was 7.1%. 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.

***Letter of Transmittal
For the Year Ended December 31, 2008***

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 was completed 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, 2008***

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, 2008***

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, 2007. 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 William Bell, 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, 2008***

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,



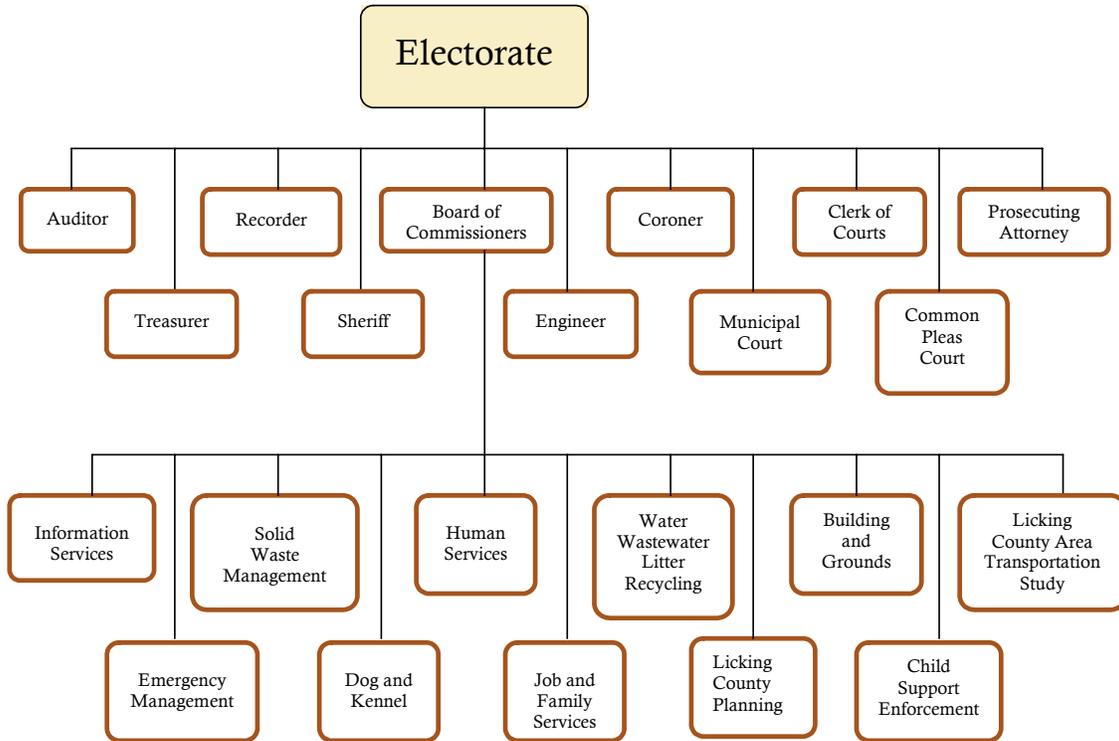
J. Terry Evans
Licking County Auditor

LICKING COUNTY, OHIO

***List of Elected Officials
For the Year Ended December 31, 2008***

<u>NAME</u>	<u>OFFICE</u>	<u>TERM EXPIRES</u>
BOARD OF COUNTY COMMISSIONERS		
Doug Smith	Commissioner	12/31/10
Timothy E. Bubb	Commissioner	01/01/13
Bradley B. Feightner	Commissioner	01/02/13
OTHER ELECTED OFFICIALS		
J. Terry Evans	Auditor	03/13/11
Michael L. Smith	Treasurer	09/01/13
Timothy Lollo	Engineer	01/06/13
Gary Walters	Clerk of Courts	01/06/13
Bryan Long	Recorder	01/06/13
Timothy (Randy) Thorp	Sheriff	01/06/13
Kenneth W. Oswalt	Prosecutor	01/06/13
Dr. Robert Raker	Coroner	01/06/13
COMMON PLEAS COURT		
Honorable Jon Spahr	Judge	12/31/12
Honorable Thomas Marcelain	Judge	02/08/15
<i>Domestic Division:</i>		
Honorable Richard P. Wright	Judge	12/31/14
Honorable Craig Baldwin	Judge	12/31/10
<i>Probate/Juvenile Division:</i>		
Honorable Robert Hoover	Judge	02/08/15
COUNTY MUNICIPAL COURT		
Honorable Michael Higgins	Judge	12/31/13
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, 2008**



County Boards and Committees

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

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

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

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

Licking County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2007

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.



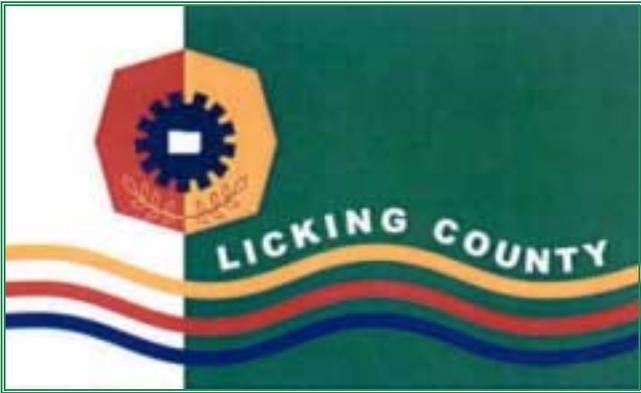
A handwritten signature in black ink, appearing to read "M. L. R. +".

President

A handwritten signature in black ink, appearing to read "Jeffrey R. Emmer".

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, 2008, 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, 2008, 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 22, 2009, 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.

A handwritten signature in black ink that reads "Wolf, Nelson & Phillips, Inc." The signature is written in a cursive, flowing style.

Zanesville, Ohio

June 22, 2009

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, 2008. 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 2008 are as follows:

- ❑ In total, net assets decreased \$4,925,960. Net assets of governmental activities decreased \$4,489,155, which represents a 4% decrease from 2007. Net assets of business-type activities decreased \$436,805 or approximately 4% from 2007.
- ❑ General revenues accounted for \$65,844,315 in revenue or 58% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for \$48,505,194 or 42% of total revenues of \$114,349,509.
- ❑ The County had \$116,076,971 in expenses related to governmental activities; only \$45,883,091 of these expenses were offset by program specific charges for services, grants or contributions.
- ❑ Among major funds, the general fund had \$44,645,831 in revenues and \$44,187,420 in expenditures. The general fund's fund balance decreased from \$15,926,528 to a balance of \$12,171,116.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

These statements are as follows:

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

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

Government-wide Statements

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

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

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

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

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

Fund Financial Statements

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

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

**Management's Discussion and Analysis
For the Year Ended December 31, 2008**

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 2008 compared to 2007.

	Governmental Activities		Business-type Activities		Total	
	2008	2007	2008	2007	2008	2007
Current and other assets	\$87,567,345	\$90,150,289	\$3,983,966	\$5,919,058	\$91,551,311	\$96,069,347
Capital assets, Net	64,678,187	65,930,161	18,386,169	17,464,107	83,064,356	83,394,268
Total assets	152,245,532	156,080,450	22,370,135	23,383,165	174,615,667	179,463,615
Long-term debt outstanding	13,549,591	14,270,813	11,128,394	387,848	24,677,985	14,658,661
Other liabilities	31,433,299	30,057,840	167,686	11,484,457	31,600,985	41,542,297
Total liabilities	44,982,890	44,328,653	11,296,080	11,872,305	56,278,970	56,200,958
Net assets						
Invested in capital assets, net of related debt	53,209,177	54,557,518	7,312,193	7,743,661	60,521,370	62,301,179
Restricted	25,224,763	26,352,190	0	0	25,224,763	26,352,190
Unrestricted	28,828,702	30,842,089	3,761,862	3,767,199	32,590,564	34,609,288
Total net assets	\$107,262,642	\$111,751,797	\$11,074,055	\$11,510,860	\$118,336,697	\$123,262,657

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LICKING COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2008**

Unaudited

Changes in Net Assets – The following table shows the changes in net assets for 2008 compared to 2007:

	Governmental Activities		Business-type Activities		Total	
	2008	2007	2008	2007	2008	2007
Revenues						
Program Revenues:						
Charges for Services and Sales	\$10,289,755	\$10,486,461	\$2,542,893	\$2,527,362	\$12,832,648	\$13,013,823
Operating Grants and Contributions	34,926,912	32,282,685	0	0	34,926,912	32,282,685
Capital Grants and Contributions	666,424	1,244,226	79,210	0	745,634	1,244,226
Total Program Revenues	45,883,091	44,013,372	2,622,103	2,527,362	48,505,194	46,540,734
General Revenues:						
Property Taxes	21,893,947	22,189,749	0	0	21,893,947	22,189,749
Sales Taxes	24,351,715	24,751,138	0	0	24,351,715	24,751,138
Intergovernmental, Unrestricted	13,573,314	13,453,254	0	0	13,573,314	13,453,254
Investment Earnings	2,014,078	4,107,176	64,480	135,308	2,078,558	4,242,484
Miscellaneous	3,946,781	2,847,738	0	0	3,946,781	2,847,738
Total General Revenues	65,779,835	67,349,055	64,480	135,308	65,844,315	67,484,363
Total Revenues	111,662,926	111,362,427	2,686,583	2,662,670	114,349,509	114,025,097
Program Expenses						
Public Safety	22,186,778	19,978,109	0	0	22,186,778	19,978,109
Health	4,756,000	4,487,341	0	0	4,756,000	4,487,341
Human Services	50,272,596	44,509,343	0	0	50,272,596	44,509,343
Conservation and Recreation	1,194,101	1,147,499	0	0	1,194,101	1,147,499
Community and Economic Development	1,123,999	1,081,339	0	0	1,123,999	1,081,339
Public Works	8,769,736	7,472,624	0	0	8,769,736	7,472,624
General Government	27,214,151	21,478,197	0	0	27,214,151	21,478,197
Interest and Fiscal Charges	559,610	690,358	0	0	559,610	690,358
Water	0	0	376,746	255,957	376,746	255,957
Wastewater	0	0	2,821,752	2,265,613	2,821,752	2,265,613
Total Expenses	116,076,971	100,844,810	3,198,498	2,521,570	119,275,469	103,366,380
Change in Net Assets Before Transfers	(4,414,045)	10,517,617	(511,915)	141,100	(4,925,960)	10,658,717
Transfers	(75,110)	40,456	75,110	(40,456)	0	0
Total Change in Net Assets	(4,489,155)	10,558,073	(436,805)	100,644	(4,925,960)	10,658,717
Beginning Net Assets, Restated	111,751,797	101,193,724	11,510,860	11,410,216	123,262,657	112,603,940
Ending Net Assets	\$107,262,642	\$111,751,797	\$11,074,055	\$11,510,860	\$118,336,697	\$123,262,657

Governmental Activities

Net assets of the County's governmental activities decreased \$4,489,155. This represents a 4% change from 2007. A phase out of the personal property tax resulted in the decrease in taxes while a decrease in investment earnings can be attributed to a decrease in interest rates. Expenditures for public safety increased in part due to increased costs for salaries and benefits as well as purchased services. Increased outlays for child support, workforce investment and MRDD resulted in the increase in costs for human services. The increase in general government can mostly be attributed to the disposal of infrastructure assets.

LICKING COUNTY, OHIO

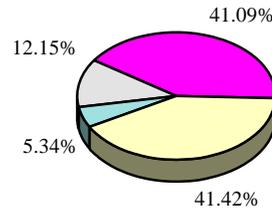
**Management's Discussion and Analysis
For the Year Ended December 31, 2008**

Unaudited

Tax revenue accounted for \$46,245,662 of the \$111,662,926 in total revenues for governmental activities. Sales tax accounted for \$24,351,715, or approximately 53% of total tax revenue.

The County's direct charges to users of governmental services totaled \$10,289,755. This amount represents 9% of total revenues for governmental activities and 22% of program specific revenues.

<u>Revenue Sources</u>	<u>2008</u>	<u>Percent of Total</u>
Intergovernmental, Unrestricted	\$13,573,314	12.15%
Program Revenues	45,883,091	41.09%
General Tax Revenues	46,245,662	41.42%
General Other	5,960,859	5.34%
Total Revenue	<u>\$111,662,926</u>	<u>100.00%</u>



Business-Type Activities

Net assets of the business-type activities decreased \$436,805. This represents an approximately 4% decrease from 2007. These programs had revenues of \$2,686,583 and expenses of \$3,198,498 for fiscal year 2008. 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 \$38,162,485, below last year's total of \$43,898,432. The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2008 and 2007.

	<u>Fund Balance December 31, 2008</u>	<u>Fund Balance December 31, 2007</u>	<u>Increase (Decrease)</u>
General	\$12,171,116	\$15,926,528	(\$3,755,412)
Public Assistance	1,341,126	601,401	739,725
Community MRDD	5,176,081	5,154,772	21,309
Children's Services	644,531	1,888,032	(1,243,501)
Mental Health Levy	0	0	0
Other Governmental	18,829,631	20,327,699	(1,498,068)
Total	<u>\$38,162,485</u>	<u>\$43,898,432</u>	<u>(\$5,735,947)</u>

LICKING COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2008**

Unaudited

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

	2008 <u>Revenues</u>	2007 <u>Revenues</u>	Increase <u>(Decrease)</u>
Taxes	\$31,361,906	\$31,976,155	(\$614,249)
Intergovernmental Revenues	5,243,493	4,963,496	279,997
Charges for Services	3,982,763	4,281,129	(298,366)
Licenses and Permits	9,545	9,734	(189)
Investment Earnings	1,905,732	3,868,547	(1,962,815)
Fines and Forfeitures	175,084	170,087	4,997
All Other Revenue	1,967,308	1,367,617	599,691
Total	<u>\$44,645,831</u>	<u>\$46,636,765</u>	<u>(\$1,990,934)</u>

General Fund revenues in 2008 decreased approximately 4% compared to revenues in fiscal year 2007. A phase out of the personal property tax resulted in the decrease in taxes. Amounts received from the State intended to offset the loss in personal property tax due to the phase out contributed to the increase in intergovernmental revenues. The substantial decrease in investment earnings was the result of a decrease in interest rates.

	2008 <u>Expenditures</u>	2007 <u>Expenditures</u>	Increase <u>(Decrease)</u>
Public Safety	\$18,808,725	\$18,514,479	\$294,246
Health	480,390	276,565	203,825
Human Services	2,680,589	1,904,566	776,023
Conservation and Recreation	1,194,101	1,147,499	46,602
Public Works	72,209	83,875	(11,666)
General Government	19,155,581	17,724,995	1,430,586
Capital Outlay	1,795,825	671,200	1,124,625
Total	<u>\$44,187,420</u>	<u>\$40,323,179</u>	<u>\$3,864,241</u>

Expenditures increased \$3,864,241 or 10% over the prior year. Increased costs related to veterans services and indigent fees resulted in the increase in human services. The increase in general government was due in part to increased board of elections costs as well as increased court costs. The increase in capital outlay was due to software purchases as well as road resurfacing costs.

Public Assistance Fund – The County's Public Assistance Fund revenues and expenditures increased substantially due to workforce investment monies received and expended.

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

***Management's Discussion and Analysis
For the Year Ended December 31, 2008***

Unaudited

Children's Services Fund – The County's Children's Services Fund balance decreased substantially in 2008. This was consistent with the previous year, as expenditures outpaced revenues.

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 2008 the County amended its General Fund budget several times, none significant.

For the General Fund, final budgeted revenue of \$46.3 million was not significantly different than original budget estimates of \$46.9 million. Actual budget basis revenue of \$44.8 million was lower than final budgeted figures due mostly to decreases 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 2008 the County had \$83,064,356 net of accumulated depreciation invested in land, buildings, improvements, equipment, vehicles and infrastructure. Of this total, \$64,678,187 was related to governmental activities and \$18,386,169 to the business-type activities. The following table shows fiscal 2007 and 2008 balances:

	Governmental Activities		Increase (Decrease)
	2008	Restated 2007	
Land	\$6,878,348	\$6,878,348	\$0
Construction in Progress	1,508,336	731,755	776,581
Buildings and Improvements	18,711,644	18,156,350	555,294
Machinery and Equipment	11,437,304	10,494,062	943,242
Infrastructure	53,792,587	55,334,227	(1,541,640)
Less: Accumulated Depreciation	<u>(27,650,032)</u>	<u>(25,664,582)</u>	<u>(1,985,450)</u>
Totals	<u>\$64,678,187</u>	<u>\$65,930,160</u>	<u>(\$1,251,973)</u>

Renovations at the county courthouse as well as Moundview Center resulted in the increase in building improvements. The increase in machinery and equipment can mostly be attributed to the acquisition of vehicles in the sheriff's department and engineers department. A change in State regulation shifted the responsibility for several bridges from the County to the State. This resulted in the decrease in infrastructure.

LICKING COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2008**

Unaudited

	Business - Type Activities		Increase (Decrease)
	2008	2007	
Land	\$144,478	\$158,839	(\$14,361)
Construction in Progress	0	8,805,484	(8,805,484)
Buildings	19,731,853	11,004,942	8,726,911
Machinery and Equipment	2,463,413	1,190,104	1,273,309
Infrastructure	4,774,655	4,821,535	(46,880)
Less: Accumulated Depreciation	(8,728,230)	(8,516,797)	(211,433)
Totals	<u>\$18,386,169</u>	<u>\$17,464,107</u>	<u>\$922,062</u>

The increase in buildings, machinery and equipment was the result of the Buckeye Lake sewer plant upgrade and expansion project. Additional information on the County's capital assets can be found in Note 9.

Debt

At December 31, 2008, the County had \$9.5 million in general obligation bonds outstanding, \$877,411 due within one year. The following table summarizes the County's debt outstanding as of December 31, 2008 and 2007:

	2008	2007
Governmental Activities:		
General Obligation Bonds	\$9,237,549	\$10,096,383
Special Assessment Bonds	440,181	464,859
Capital Lease Payable	91,280	111,401
Compensated Absences	<u>3,780,581</u>	<u>3,598,170</u>
Total Governmental Activities	13,549,591	14,270,813
Business-Type Activities:		
OWDA Loan Payable	10,793,976	0
General Obligation Bond	280,000	325,000
Compensated Absences	<u>54,418</u>	<u>62,848</u>
Total Business-Type Activities	<u>11,128,394</u>	<u>387,848</u>
Totals	<u>\$24,677,985</u>	<u>\$14,658,661</u>

Additional information on the County's long-term debt can be found in Note 13.

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 2009 has helped with the 2009 general fund budget. The commissioners passed the annual appropriation in March of 2009 in the amount of \$50.9 million for the general fund.

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, 2008

	Governmental Activities	Business-Type Activities	Total
Assets:			
Cash and Cash Equivalents	\$ 37,687,422	\$ 3,778,162	\$ 41,465,584
Cash and Cash Equivalents in Segregated Accounts	44,064	0	44,064
Cash and Cash Equivalents with Fiscal Agent	171,243	0	171,243
Investments	11,009,221	0	11,009,221
Receivables:			
Taxes	26,532,961	0	26,532,961
Accounts	291,513	170,327	461,840
Intergovernmental	7,867,815	0	7,867,815
Interest	31,442	2,663	34,105
Special Assessments	419,108	0	419,108
Loans	3,112,252	0	3,112,252
Inventory of Supplies at Cost	238,752	32,814	271,566
Prepaid Items	161,552	0	161,552
Non-Depreciable Capital Assets	8,386,684	144,478	8,531,162
Depreciable Capital Assets, Net	56,291,503	18,241,691	74,533,194
Total Assets	152,245,532	22,370,135	174,615,667
Liabilities:			
Accounts Payable	2,722,294	80,159	2,802,453
Accrued Wages and Benefits	3,655,614	49,354	3,704,968
Intergovernmental Payable	1,319,558	36,977	1,356,535
Claims Payable	771,043	0	771,043
Retainage Payable	18,134	0	18,134
Unearned Revenue	21,179,569	0	21,179,569
Compensated Absences Payable	12,985	0	12,985
Accrued Interest Payable	54,102	1,196	55,298
General Obligation Notes Payable	1,700,000	0	1,700,000
Long Term Liabilities:			
Due Within One Year	3,076,782	84,321	3,161,103
Due in More Than One Year	10,472,809	11,044,073	21,516,882
Total Liabilities	44,982,890	11,296,080	56,278,970

LICKING COUNTY, OHIO

Component Units	
Airport Authority	LICCO Incorporated
\$ 64,906	\$ 78,665
0	0
0	0
0	643,512
0	0
6,672	85,495
0	0
2	0
0	0
0	0
0	126,158
77	4,624
0	0
0	112,821
71,657	1,051,275
17,451	8,942
0	57,418
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
17,451	66,360

(Continued)

LICKING COUNTY, OHIO

Statement of Net Assets
December 31, 2008

	Governmental Activities	Business-Type Activities	Total
Net Assets:			
Invested in Capital Assets, Net of Related Debt	53,209,177	7,312,193	60,521,370
Restricted For:			
Capital Projects	49,957	0	49,957
Debt Service	4,355,867	0	4,355,867
Street Improvements	1,705,927	0	1,705,927
Job and Family Services	2,800,356	0	2,800,356
MRDD	5,449,157	0	5,449,157
Community and Economic Development	4,813,483	0	4,813,483
Public Safety	2,468,165	0	2,468,165
Senior Citizen Services	1,178,422	0	1,178,422
Recycling and Litter Control	433,850	0	433,850
Other Purposes	1,969,579	0	1,969,579
Unrestricted	28,828,702	3,761,862	32,590,564
Total Net Assets	\$ 107,262,642	\$ 11,074,055	\$ 118,336,697

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

<u>Component Units</u>	
<u>Airport Authority</u>	<u>LICCO Incorporated</u>
0	112,821
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
54,206	872,094
<u>\$ 54,206</u>	<u>\$ 984,915</u>

LICKING COUNTY, OHIO

**Statement of Activities
For the Year Ended December 31, 2008**

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
Public Safety	\$ 22,186,778	\$ 259,501	\$ 2,699,501	\$ 355,624
Health	4,756,000	398,328	0	0
Human Services	50,272,596	1,202,096	29,842,945	0
Conservation and Recreation	1,194,101	0	0	0
Community and Economic Development	1,123,999	149,241	1,211,226	0
Public Works	8,769,736	516,955	717,859	310,800
General Government	27,214,151	7,763,634	455,381	0
Interest and Fiscal Charges	559,610	0	0	0
Total Governmental Activities	116,076,971	10,289,755	34,926,912	666,424
Business-Type Activities:				
Water	376,746	281,738	0	0
Wastewater	2,821,752	2,261,155	0	79,210
Total Business-Type Activities	3,198,498	2,542,893	0	79,210
Total Primary Government	\$ 119,275,469	\$ 12,832,648	\$ 34,926,912	\$ 745,634
Component Units:				
Airport Authority	\$ 772,293	\$ 730,093	\$ 0	\$ 0
LICCO Incorporated	607,536	691,339	0	0
Total Component Units	\$ 1,379,829	\$ 1,421,432	\$ 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, Restated

Net Assets End of Year

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

Net (Expense) Revenue and Changes in Net Assets			Component Units	
Governmental Activities	Business-Type Activities	Total	Airport Authority	LICCO Incorporated
\$ (18,872,152)	\$ 0	\$ (18,872,152)		
(4,357,672)	0	(4,357,672)		
(19,227,555)	0	(19,227,555)		
(1,194,101)	0	(1,194,101)		
236,468	0	236,468		
(7,224,122)	0	(7,224,122)		
(18,995,136)	0	(18,995,136)		
<u>(559,610)</u>	<u>0</u>	<u>(559,610)</u>		
<u>(70,193,880)</u>	<u>0</u>	<u>(70,193,880)</u>		
0	(95,008)	(95,008)		
<u>0</u>	<u>(481,387)</u>	<u>(481,387)</u>		
<u>0</u>	<u>(576,395)</u>	<u>(576,395)</u>		
<u>(70,193,880)</u>	<u>(576,395)</u>	<u>(70,770,275)</u>		
			\$ (42,200)	\$ 0
			<u>0</u>	<u>83,803</u>
			(42,200)	83,803
7,082,601	0	7,082,601	0	0
14,811,346	0	14,811,346	0	0
24,351,715	0	24,351,715	0	0
13,573,314	0	13,573,314	0	0
2,014,078	64,480	2,078,558	59	(158,279)
3,946,781	0	3,946,781	0	0
<u>(75,110)</u>	<u>75,110</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>65,704,725</u>	<u>139,590</u>	<u>65,844,315</u>	<u>59</u>	<u>(158,279)</u>
(4,489,155)	(436,805)	(4,925,960)	(42,141)	(74,476)
<u>111,751,797</u>	<u>11,510,860</u>	<u>123,262,657</u>	<u>96,347</u>	<u>1,059,391</u>
<u>\$ 107,262,642</u>	<u>\$ 11,074,055</u>	<u>\$ 118,336,697</u>	<u>\$ 54,206</u>	<u>\$ 984,915</u>

LICKING COUNTY, OHIO

**Balance Sheet
Governmental Funds
December 31, 2008**

	General	Public Assistance	Community MRDD	Children's Services
Assets:				
Cash and Cash Equivalents	\$ 3,379,100	\$ 2,361,685	\$ 1,649,914	\$ 1,879,254
Cash and Cash Equivalents with Fiscal Agent	0	0	0	26,342
Investments	7,371,721	0	3,637,500	0
Receivables:				
Taxes	10,215,348	0	6,971,151	3,129,654
Accounts	214,108	0	19,785	0
Intergovernmental	861,734	268,598	875,010	287,876
Interest	28,285	0	0	0
Special Assessments	0	0	0	0
Loans	0	0	0	0
Interfund Loans Receivable	136,650	0	0	0
Inventory of Supplies, at Cost	73,342	2,250	0	0
Prepaid Items	161,552	0	0	0
Total Assets	\$ 22,441,840	\$ 2,632,533	\$ 13,153,360	\$ 5,323,126
Liabilities:				
Accounts Payable	\$ 726,344	\$ 606,580	\$ 83,109	\$ 1,013,322
Accrued Wages and Benefits Payable	1,941,228	598,653	449,058	0
Intergovernmental Payable	610,290	77,878	71,208	342,313
Retainage Payable	0	0	0	0
Interfund Loans Payable	0	0	0	0
Deferred Revenue	6,988,173	0	7,373,904	3,322,960
Compensated Absences Payable	4,689	8,296	0	0
Accrued Interest Payable	0	0	0	0
General Obligation Notes Payable	0	0	0	0
Total Liabilities	10,270,724	1,291,407	7,977,279	4,678,595
Fund Balance:				
Reserved for Encumbrances	1,125,764	781,412	288,984	278,551
Reserved for Prepaid Items	161,552	0	0	0
Reserved for Supplies Inventory	73,342	2,250	0	0
Reserved for Debt Service	0	0	0	0
Reserved for Loans Receivable	0	0	0	0
Undesignated, Unreserved in:				
General Fund	10,810,458	0	0	0
Special Revenue Funds	0	557,464	4,887,097	365,980
Capital Projects Funds (Deficit)	0	0	0	0
Total Fund Balance	12,171,116	1,341,126	5,176,081	644,531
Total Liabilities and Fund Balance	\$ 22,441,840	\$ 2,632,533	\$ 13,153,360	\$ 5,323,126

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

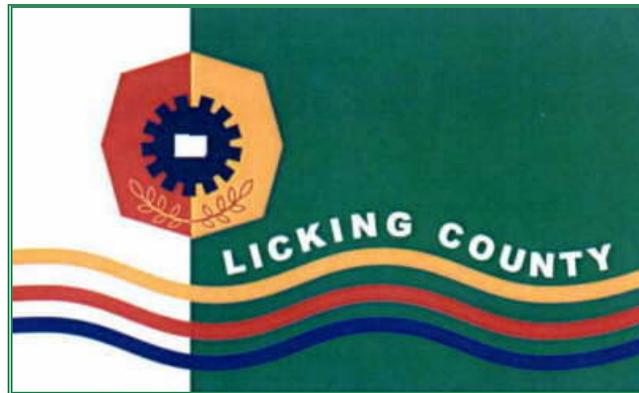
Mental Health Levy	Other Governmental Funds	Total Governmental Funds
\$ 0	\$ 17,272,727	\$ 26,542,680
0	76,736	103,078
0	0	11,009,221
3,394,005	2,822,803	26,532,961
0	55,919	289,812
207,767	5,366,830	7,867,815
0	158	28,443
0	419,108	419,108
0	3,112,252	3,112,252
0	0	136,650
0	163,160	238,752
0	0	161,552
<u>\$ 3,601,772</u>	<u>\$ 29,289,693</u>	<u>\$ 76,442,324</u>
\$ 0	\$ 292,099	\$ 2,721,454
0	657,633	3,646,572
0	216,494	1,318,183
0	18,134	18,134
0	136,650	136,650
3,601,772	7,425,122	28,711,931
0	0	12,985
0	13,930	13,930
0	1,700,000	1,700,000
<u>3,601,772</u>	<u>10,460,062</u>	<u>38,279,839</u>
0	1,396,858	3,871,569
0	0	161,552
0	163,160	238,752
0	3,976,931	3,976,931
0	3,112,252	3,112,252
0	0	10,810,458
0	10,976,106	16,786,647
0	(795,676)	(795,676)
<u>0</u>	<u>18,829,631</u>	<u>38,162,485</u>
<u>\$ 3,601,772</u>	<u>\$ 29,289,693</u>	<u>\$ 76,442,324</u>

LICKING COUNTY, OHIO

***Reconciliation Of Total Governmental Fund Balances
To Net Assets Of Governmental Activities
December 31, 2008***

Total Governmental Fund Balances		\$ 38,162,485
<i>Amounts reported for governmental activities in the statement of net assets are different because</i>		
Capital Assets used in governmental activities are not resources and therefore are not reported in the funds.		64,678,187
Other long-term assets are not available to pay for current- period expenditures and therefore are deferred in the funds.		7,532,362
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.		10,479,371
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	(9,237,549)	
Special Assessment Bonds Payable	(440,181)	
Capital Lease Payable	(91,280)	
Compensated Absences Payable	(3,780,581)	
Accrued Interest Payable	(40,172)	(13,589,763)
<i>Net Assets of Governmental Activities</i>		<u>\$ 107,262,642</u>

See accompanying notes to the basic financial statements



LICKING COUNTY, OHIO

**Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2008**

	General	Public Assistance	Community MRDD	Children's Services
Revenues:				
Taxes	\$ 31,361,906	\$ 0	\$ 6,117,353	\$ 2,909,987
Intergovernmental Revenues	5,243,493	18,237,571	3,658,112	4,696,575
Charges for Services	3,982,763	0	329,338	0
Licenses and Permits	9,545	0	0	0
Investment Earnings	1,905,732	0	0	0
Special Assessments	0	0	0	0
Fines and Forfeitures	175,084	0	0	0
All Other Revenue	1,967,308	366,954	862,038	371,155
Total Revenue	44,645,831	18,604,525	10,966,841	7,977,717
Expenditures:				
Current:				
Public Safety	18,808,725	0	0	0
Health	480,390	0	0	0
Human Services	2,680,589	20,350,943	10,945,532	8,032,993
Conservation and Recreation	1,194,101	0	0	0
Community and Economic Development	0	0	0	0
Public Works	72,209	0	0	0
General Government	19,155,581	0	0	0
Capital Outlay	1,795,825	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest & Fiscal Charges	0	0	0	0
Total Expenditures	44,187,420	20,350,943	10,945,532	8,032,993
Excess (Deficiency) of Revenues Over (Under) Expenditures	458,411	(1,746,418)	21,309	(55,276)
Other Financing Sources (Uses):				
Sale of Capital Assets	32,464	0	0	0
Transfers In	53,544	2,484,868	0	625,000
Transfers Out	(4,285,303)	0	0	(1,813,225)
Total Other Financing Sources (Uses)	(4,199,295)	2,484,868	0	(1,188,225)
Net Change in Fund Balance	(3,740,884)	738,450	21,309	(1,243,501)
Fund Balance at Beginning of Year	15,926,528	601,401	5,154,772	1,888,032
Increase (Decrease) in Inventory Reserve	(14,528)	1,275	0	0
Fund Balance End of Year	\$ 12,171,116	\$ 1,341,126	\$ 5,176,081	\$ 644,531

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

Mental Health Levy	Other Governmental Funds	Total Governmental Funds
\$ 3,165,011	\$ 3,042,349	\$ 46,596,606
615,881	15,176,501	47,628,133
0	4,750,997	9,063,098
0	390,795	400,340
0	10,942	1,916,674
0	145,045	145,045
0	540,147	715,231
0	379,326	3,946,781
<u>3,780,892</u>	<u>24,436,102</u>	<u>110,411,908</u>
0	2,938,554	21,747,279
3,780,892	382,468	4,643,750
0	8,472,784	50,482,841
0	0	1,194,101
0	1,123,476	1,123,476
0	7,861,406	7,933,615
0	4,534,299	23,689,880
0	2,008,195	3,804,020
0	883,512	883,512
0	565,366	565,366
<u>3,780,892</u>	<u>28,770,060</u>	<u>116,067,840</u>
0	(4,333,958)	(5,655,932)
0	0	32,464
0	3,174,687	6,338,099
<u>0</u>	<u>(314,681)</u>	<u>(6,413,209)</u>
<u>0</u>	<u>2,860,006</u>	<u>(42,646)</u>
0	(1,473,952)	(5,698,578)
0	20,327,699	43,898,432
0	(24,116)	(37,369)
<u>\$ 0</u>	<u>\$ 18,829,631</u>	<u>\$ 38,162,485</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, 2008***

Net Change in Fund Balances - Total Governmental Funds \$ (5,698,578)

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	4,082,074	
Depreciation Expense	<u>(3,123,002)</u>	959,072

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. 310,800

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. (2,521,846)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. 845,584

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 Principal Retirement	20,121	
General Obligation Bond Principal Payment	858,834	
Special Assessment Bond Principal Payment	<u>24,678</u>	903,633

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. 5,756

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	(168,477)	
Change in Inventory	<u>(37,369)</u>	(205,846)

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. 912,270

Change in Net Assets of Governmental Activities \$ (4,489,155)

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, 2008**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 32,514,580	\$ 32,101,480	\$ 31,523,053	\$ (578,427)
Intergovernmental Revenue	5,455,735	5,386,420	5,224,347	(162,073)
Charges for Services	4,121,160	4,068,800	3,993,660	(75,140)
Licenses and Permits	10,331	10,200	9,545	(655)
Investment Earnings	3,054,812	3,016,000	1,939,614	(1,076,386)
Fines and Forfeitures	183,329	181,000	178,351	(2,649)
All Other Revenues	1,546,853	1,527,200	1,902,373	375,173
Total Revenues	<u>46,886,800</u>	<u>46,291,100</u>	<u>44,770,943</u>	<u>(1,520,157)</u>
Expenditures:				
Current:				
Public Safety	19,447,313	20,009,885	19,113,693	896,192
Health	441,970	454,755	434,092	20,663
Human Services	2,862,121	2,944,917	2,850,410	94,507
Conservation and Recreation	1,164,077	1,197,751	1,197,317	434
Public Works	70,236	72,268	72,184	84
General Government	20,411,017	21,001,466	19,416,350	1,585,116
Capital Outlay	2,173,918	2,236,807	2,095,895	140,912
Total Expenditures	<u>46,570,652</u>	<u>47,917,849</u>	<u>45,179,941</u>	<u>2,737,908</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	316,148	(1,626,749)	(408,998)	1,217,751
Other Financing Sources (Uses):				
Sale of Capital Assets	53,500	53,500	32,464	(21,036)
Transfers In	240,000	240,000	254,304	14,304
Transfers Out	(4,538,669)	(4,538,669)	(4,486,063)	52,606
Advances In	200,000	200,000	353,640	153,640
Advances Out	(396,650)	(396,650)	(393,490)	3,160
Total Other Financing Sources (Uses):	<u>(4,441,819)</u>	<u>(4,441,819)</u>	<u>(4,239,145)</u>	<u>202,674</u>
Net Change in Fund Balance	(4,125,671)	(6,068,568)	(4,648,143)	1,420,425
Fund Balance at Beginning of Year	12,301,867	12,301,867	12,301,867	0
Prior Year Encumbrances	1,532,283	1,532,283	1,532,283	0
Fund Balance at End of Year	<u>\$ 9,708,479</u>	<u>\$ 7,765,582</u>	<u>\$ 9,186,007</u>	<u>\$ 1,420,425</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, 2008**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 17,998,009	\$ 17,776,204	\$ 18,348,786	\$ 572,582
All Other Revenues	376,145	371,509	369,248	(2,261)
Total Revenues	<u>18,374,154</u>	<u>18,147,713</u>	<u>18,718,034</u>	<u>570,321</u>
Expenditures:				
Current:				
Human Services	<u>22,121,552</u>	<u>22,684,553</u>	<u>21,407,018</u>	<u>1,277,535</u>
Total Expenditures	<u>22,121,552</u>	<u>22,684,553</u>	<u>21,407,018</u>	<u>1,277,535</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,747,398)	(4,536,840)	(2,688,984)	1,847,856
Other Financing Sources (Uses):				
Transfers In	3,500,000	3,506,441	2,973,636	(532,805)
Transfers Out	<u>(585,000)</u>	<u>(585,000)</u>	<u>(488,768)</u>	<u>96,232</u>
Total Other Financing Sources (Uses)	<u>2,915,000</u>	<u>2,921,441</u>	<u>2,484,868</u>	<u>(436,573)</u>
Net Change in Fund Balance	(832,398)	(1,615,399)	(204,116)	1,411,283
Fund Balance at Beginning of Year	1,133,377	1,133,377	1,133,377	0
Prior Year Encumbrances	<u>592,090</u>	<u>592,090</u>	<u>592,090</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 893,069</u>	<u>\$ 110,068</u>	<u>\$ 1,521,351</u>	<u>\$ 1,411,283</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, 2008**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 6,101,500	\$ 6,101,500	\$ 6,117,353	\$ 15,853
Intergovernmental Revenues	4,017,650	4,017,650	3,438,946	(578,704)
Charges for Services	316,200	316,200	330,342	14,142
All Other Revenues	892,000	892,000	851,737	(40,263)
Total Revenues	<u>11,327,350</u>	<u>11,327,350</u>	<u>10,738,378</u>	<u>(588,972)</u>
Expenditures:				
Current:				
Human Services	<u>12,501,452</u>	<u>12,541,453</u>	<u>11,257,198</u>	<u>1,284,255</u>
Total Expenditures	<u>12,501,452</u>	<u>12,541,453</u>	<u>11,257,198</u>	<u>1,284,255</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,174,102)	(1,214,103)	(518,820)	695,283
Other Financing Sources (Uses):				
Transfers In	0	0	100,000	100,000
Transfers Out	0	(100,000)	(100,000)	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>(100,000)</u>	<u>0</u>	<u>100,000</u>
Net Change in Fund Balance	(1,174,102)	(1,314,103)	(518,820)	795,283
Fund Balance at Beginning of Year	5,007,163	5,007,163	5,007,163	0
Prior Year Encumbrances	<u>429,261</u>	<u>429,261</u>	<u>429,261</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 4,262,322</u>	<u>\$ 4,122,321</u>	<u>\$ 4,917,604</u>	<u>\$ 795,283</u>

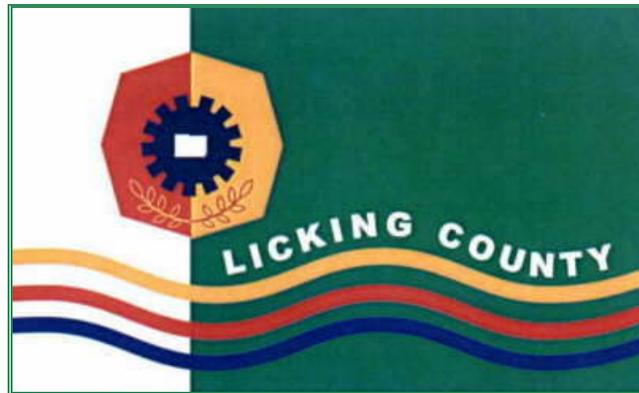
See accompanying notes to the basic financial statements

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, 2008**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 3,018,766	\$ 2,905,475	\$ 2,909,987	\$ 4,512
Intergovernmental Revenues	4,367,129	4,203,235	4,870,137	666,902
Charges for Services	7,377	7,100	0	(7,100)
All Other Revenues	359,388	345,900	382,820	36,920
Total Revenues	<u>7,752,660</u>	<u>7,461,710</u>	<u>8,162,944</u>	<u>701,234</u>
Expenditures:				
Current:				
Human Services	6,810,215	7,546,460	7,433,012	113,448
Total Expenditures	<u>6,810,215</u>	<u>7,546,460</u>	<u>7,433,012</u>	<u>113,448</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	942,445	(84,750)	729,932	814,682
Other Financing Sources (Uses):				
Transfers In	3,489,050	3,780,000	4,195,807	415,807
Transfers Out	(5,500,000)	(5,407,620)	(5,384,032)	23,588
Total Other Financing Sources (Uses)	<u>(2,010,950)</u>	<u>(1,627,620)</u>	<u>(1,188,225)</u>	<u>439,395</u>
Net Change in Fund Balance	(1,068,505)	(1,712,370)	(458,293)	1,254,077
Fund Balance at Beginning of Year	1,506,977	1,506,977	1,506,977	0
Prior Year Encumbrances	530,396	530,396	530,396	0
Fund Balance at End of Year	<u>\$ 968,868</u>	<u>\$ 325,003</u>	<u>\$ 1,579,080</u>	<u>\$ 1,254,077</u>

See accompanying notes to the basic financial statements



LICKING COUNTY, OHIO

**Statement of Net Assets
Proprietary Funds
December 31, 2008**

	Water	Wastewater	Total	Governmental Activities- Internal Service Fund
Assets:				
Current Assets:				
Cash and Cash Equivalents	\$ 477,901	\$ 3,300,261	\$ 3,778,162	\$ 11,144,742
Cash and Cash Equivalents with Fiscal Agent	0	0	0	112,229
Receivables:				
Accounts	11,204	159,123	170,327	1,701
Interest	159	2,504	2,663	2,999
Inventory of Supplies at Cost	0	32,814	32,814	0
Total Current Assets	489,264	3,494,702	3,983,966	11,261,671
Noncurrent Assets:				
Non Depreciable Capital Assets	6,328	138,150	144,478	0
Depreciable Capital Assets, Net	745,656	17,496,035	18,241,691	0
Total Noncurrent Assets	751,984	17,634,185	18,386,169	0
Total Assets	1,241,248	21,128,887	22,370,135	11,261,671
Liabilities:				
Current Liabilities:				
Accounts Payable	15,783	64,376	80,159	840
Accrued Wages & Benefits	0	49,354	49,354	9,042
Intergovernmental Payable	25,382	11,595	36,977	1,375
Claims Payable	0	0	0	771,043
Compensated Absences Payable - Current	0	34,321	34,321	32,206
Accrued Interest Payable	1,196	0	1,196	0
General Obligation Bonds Payable - Current	50,000	0	50,000	0
Total Current Liabilities	92,361	159,646	252,007	814,506
Noncurrent Liabilities				
Compensated Absences Payable	0	20,097	20,097	11,374
General Obligation Bonds Payable	230,000	0	230,000	0
OWDA Loans Payable	0	10,793,976	10,793,976	0
Total Noncurrent Liabilities	230,000	10,814,073	11,044,073	11,374
Total Liabilities	322,361	10,973,719	11,296,080	825,880
Net Assets:				
Invested in Capital Assets, net of debt	471,984	6,840,209	7,312,193	0
Unrestricted	446,903	3,314,959	3,761,862	10,435,791
Total Net Assets	\$ 918,887	\$ 10,155,168	\$ 11,074,055	\$ 10,435,791

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, 2008**

	Water	Wastewater	Total	Governmental Activities - Internal Service Funds
Operating Revenues:				
Charges for Services	\$ 278,538	\$ 2,139,524	\$ 2,418,062	\$ 14,958,175
Other Operating Revenue	3,200	121,631	124,831	0
Total Operating Revenues	281,738	2,261,155	2,542,893	14,958,175
Operating Expenses:				
Personal Services	0	943,384	943,384	182,109
Contractual Services	215,010	775,932	990,942	970,573
Materials and Supplies	13,152	314,104	327,256	1,178
Depreciation	39,835	310,169	350,004	0
Health Insurance Claims	0	0	0	12,986,553
Other Operating Expenses	1,086	79,522	80,608	125
Total Operating Expenses	269,083	2,423,111	2,692,194	14,140,538
Operating Income (Loss)	12,655	(161,956)	(149,301)	817,637
Nonoperating Revenue (Expenses):				
Investment Earnings	3,621	60,859	64,480	94,633
Interest Expense	(16,464)	(342,069)	(358,533)	0
Other Nonoperating Expense	(91,199)	(56,572)	(147,771)	0
Total Nonoperating Revenues (Expenses)	(104,042)	(337,782)	(441,824)	94,633
Income (Loss) Before Transfers and Contributions	(91,387)	(499,738)	(591,125)	912,270
Transfers and Contributions:				
Transfers In	0	119,398	119,398	0
Transfers Out	(4,614)	(39,674)	(44,288)	0
Capital Contributions	0	79,210	79,210	0
Total Transfers and Contributions	(4,614)	158,934	154,320	0
Change in Net Assets	(96,001)	(340,804)	(436,805)	912,270
Net Assets Beginning of Year	1,014,888	10,495,972	11,510,860	9,523,521
Net Assets End of Year	\$ 918,887	\$ 10,155,168	\$ 11,074,055	\$ 10,435,791

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

**Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2008**

	Water	Wastewater	Totals	Governmental- Activities Internal Service
<u>Cash Flows from Operating Activities:</u>				
Cash Received from Customers	\$282,030	\$2,265,218	\$2,547,248	\$14,861,118
Cash Payments for Goods and Services	(211,978)	(1,148,399)	(1,360,377)	(13,603,105)
Cash Payments to Employees	0	(944,781)	(944,781)	(165,004)
Net Cash Provided by Operating Activities	<u>70,052</u>	<u>172,038</u>	<u>242,090</u>	<u>1,093,009</u>
<u>Cash Flows from Noncapital Financing Activities</u>				
Transfers In	0	268,260	268,260	0
Transfers Out	(21,270)	(235,188)	(256,458)	0
Net Cash Provided (Used) for Noncapital Financing Activities	<u>(21,270)</u>	<u>33,072</u>	<u>11,802</u>	<u>0</u>
<u>Cash Flows from Capital and Related Financing Activities:</u>				
Acquisition and Construction of Assets	0	(1,912,358)	(1,912,358)	0
Capital Contributions	0	79,210	79,210	0
OWDA Loan Proceeds	0	11,093,484	11,093,484	0
OWDA Loan Principal Retirement	0	(299,508)	(299,508)	0
General Obligation Notes Retired	0	(10,841,000)	(10,841,000)	0
Principal Paid on General Obligation Bond	(45,000)	0	(45,000)	0
Interest Paid on All Debt	0	(325,230)	(325,230)	0
Net Cash Used by Capital and Related Financing Activities	<u>(45,000)</u>	<u>(2,205,402)</u>	<u>(2,250,402)</u>	<u>0</u>
<u>Cash Flows from Investing Activities:</u>				
Receipt of Interest	3,811	58,402	62,213	97,389
Net Cash Provided by Investing Activities	<u>3,811</u>	<u>58,402</u>	<u>62,213</u>	<u>97,389</u>
Net Increase (Decrease) in Cash and Cash Equivalents	7,593	(1,941,890)	(1,934,297)	1,190,398
Cash and Cash Equivalents at Beginning of Year	<u>470,308</u>	<u>5,242,151</u>	<u>5,712,459</u>	<u>10,066,573</u>
Cash and Cash Equivalents at End of Year	<u><u>\$477,901</u></u>	<u><u>\$3,300,261</u></u>	<u><u>\$3,778,162</u></u>	<u><u>\$11,256,971</u></u>
<u>Reconciliation of Cash and</u>				
<u>Cash Equivalents per the Statement of Net Assets:</u>				
Cash and Cash Equivalents	\$477,901	\$3,300,261	\$3,778,162	\$11,144,742
Cash and Cash Equivalents with Fiscal Agent	0	0	0	112,229
Cash and Cash Equivalents at End of Year	<u><u>\$477,901</u></u>	<u><u>\$3,300,261</u></u>	<u><u>\$3,778,162</u></u>	<u><u>\$11,256,971</u></u>

(Continued)

LICKING COUNTY, OHIO

	Water	Wastewater	Totals	Governmental- Activities Internal Service
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>				
<u>Provided by Operating Activities:</u>				
Operating Income (Loss)	\$12,655	(\$161,956)	(\$149,301)	\$817,637
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:				
Depreciation Expense	39,835	310,169	350,004	0
Changes in Assets and Liabilities:				
(Increase) Decrease in Accounts Receivable	292	4,063	4,355	(1,701)
Increase in Inventory	0	(1,293)	(1,293)	0
Increase (Decrease) in Accounts Payable	(7,882)	23,981	16,099	(109,567)
Increase in Accrued Wages and Benefits	0	7,599	7,599	2,838
Increase (Decrease) in Intergovernmental Payable	25,152	(2,095)	23,057	334
Increase in Claims Payable	0	0	0	369,535
Increase (Decrease) in Compensated Absences	0	(8,430)	(8,430)	13,933
Total Adjustments	<u>57,397</u>	<u>333,994</u>	<u>391,391</u>	<u>275,372</u>
Net Cash Provided by Operating Activities	<u>\$70,052</u>	<u>\$172,038</u>	<u>\$242,090</u>	<u>\$1,093,009</u>

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

***Statement of Assets and Liabilities
Fiduciary Funds
December 31, 2008***

	<u>Agency</u>
Assets:	
Cash and Cash Equivalents	\$ 19,393,626
Cash and Cash Equivalents in Segregated Accounts	2,443,490
Receivables:	
Taxes	152,434,742
Intergovernmental	1,374,793
Special Assessments	<u>16,436,676</u>
Total Assets	<u><u>192,083,327</u></u>
Liabilities:	
Intergovernmental Payable	178,202,956
Undistributed Monies	<u>13,880,371</u>
Total Liabilities	<u><u>\$ 192,083,327</u></u>

See accompanying notes to the basic financial statements

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2008***

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, 2008***

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 16 through 18 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, 2008***

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, providing 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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2008***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

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:

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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2008***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation – Financial Statements (Continued)

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.

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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2008***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Basis of Accounting (Continued)

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, 2008 but not available, are recorded as deferred revenue.

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, 2008, but which are not intended to finance 2008 operations and delinquent property taxes, whose availability is indeterminate, are recorded as deferred revenue as further described in Note 5.

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2008***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

All funds other than agency funds are legally required to be budgeted and appropriated; however, only governmental funds are required to be reported. The Commissary Fund and 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 2008.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2008***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

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 2008, 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 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.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2008**

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 2008 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)	(\$3,740,884)	\$738,450	\$21,309	(\$1,243,501)
Increase (Decrease):				
Accrued Revenues at December 31, 2008 received during 2009	(4,380,273)	(268,598)	(492,042)	(97,034)
Accrued Revenues at December 31, 2007 received during 2008	4,465,535	382,107	263,579	282,261
Accrued Expenditures at December 31, 2008 paid during 2009	3,282,551	1,291,407	603,375	1,355,635
Accrued Expenditures at December 31, 2007 paid during 2008	(2,723,049)	(1,507,148)	(545,231)	(455,480)
2007 Prepays for 2008	165,222	0	0	0
2008 Prepays for 2009	(161,552)	0	0	0
Outstanding Encumbrances	(1,555,693)	(840,334)	(369,810)	(300,174)
Budget Basis	<u>(\$4,648,143)</u>	<u>(\$204,116)</u>	<u>(\$518,820)</u>	<u>(\$458,293)</u>

F. Cash and Cash Equivalents

During fiscal year 2008, cash and cash equivalents included amounts in demand deposits, certificate of deposits with original maturities of three months or less, a repurchase agreement and the State Treasury Asset Reserve (STAR Ohio). STAR Ohio is a very liquid investment and is reported as a cash equivalent in the basic financial statements.

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2008***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Investments

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

The County has invested funds in the STAR Ohio during 2008. 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, 2008.

H. Inventory of Supplies

On the 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, 2008, 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.

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2008*

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

K. Capital Assets and Depreciation

Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 and an estimated useful life threshold of three 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, 2008***

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, 2008***

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, 2008*

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 2008.

NOTE 2 - COMPLIANCE AND ACCOUNTABILITY

The fund deficit at December 31, 2008 of \$37,034 in the Permanent Improvement Fund (capital projects fund) is the result of recording notes payable amounts in the individual fund balance sheet. The General Fund provides transfers when cash is required, not when accruals occur.

NOTE 3 – RESTATEMENT OF NET ASSETS

Certain adjustments were made to the Governmental Activities net asset beginning balance due to changes in accounting for capital assets. This reclassification had the following effect on beginning of year net assets:

<u>Net Assets/Fund Balance</u>	<u>Governmental Activities</u>
Reported December 31, 2007	\$108,775,188
Increase in Capital Assets, Net	2,976,609
Restated December 31, 2007	<u>\$111,751,797</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2008***

NOTE 4 - CASH, CASH EQUIVALENTS, AND INVESTMENTS

The County Treasurer combines a majority of cash resources of the individual funds to form a pool of cash and investments. Each fund type's portion of this pool is displayed 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, 2008***

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

A. Deposits

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

At year end the carrying amount of the County's deposits was \$64,368,596 and the bank balance was \$66,870,637. Federal depository insurance covered \$792,223 of the bank balance and \$66,078,414 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>\$66,078,414</u>
Total Balance	<u><u>\$66,078,414</u></u>

The County had \$332,643 in undeposited cash on hand at December 31, 2008 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 \$81,665. Federal depository insurance covered all of the bank balance. There are no statutory guidelines regarding the deposit and investment of funds by the not-for-profit corporation.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2008**

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

A. Deposits (Continued)

At year end, the carrying amount of the Licking County Regional Airport Authority's (component unit) deposits was \$64,906, 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 2008 amounted to \$1,939,614, which includes \$1,559,438 assigned from other County funds.

B. Investments

The County's investments at December 31, 2008 are summarized below:

	<u>Fair Value</u>	<u>Credit Rating</u>	<u>Investment Maturities (in Years) less than 1</u>
Repurchase Agreement	\$8,649,511	N/A	\$8,649,511
STAR Ohio	500,000	AAAm ¹	500,000
FNMA	1,009,121	AAA ^{1,2}	1,009,121
Total Investments	<u>\$10,158,632</u>		<u>\$10,158,632</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 its 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.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2008**

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

B. Investments (Continued)

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	\$154,336	AAA	\$154,336
Corporate Bonds	168,333	BBB-AAAm	168,333
Common Stocks	265,337	NA	265,337
Mutual Funds	52,506	AAA	52,506
Total Investments	<u>\$640,512</u>		<u>\$640,512</u>

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	\$63,518,007	\$11,009,221
Certificates of Deposit (with maturities of more than 3 months)	10,000,100	(10,000,100)
Investments:		
STAR Ohio	(500,000)	500,000
Repurchase Agreement	<u>(8,649,511)</u>	<u>8,649,511</u>
Per GASB Statement No. 3	<u>\$64,368,596</u>	<u>\$10,158,632</u>

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

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2008*

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

C. Reconciliation of Cash, Cash Equivalents and Investments (Continued)

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	\$143,571	\$643,512
Certificates of Deposit (with maturities of more than 3 months)	<u>3,000</u>	<u>(3,000)</u>
Per GASB Statement No. 3	<u><u>\$146,571</u></u>	<u><u>\$640,512</u></u>

NOTE 5 - TAXES

A. Property Taxes

Property taxes include amounts levied against all real estate and public utility property, and tangible personal property located in the County and used in business. Real property taxes (other than public utility) collected during 2008 were levied after October 1, 2007 on assessed values as of January 1, 2007, 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.

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, 6.25 percent in 2008 and will be reduced 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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2008***

NOTE 5 – TAXES (Continued)

A. Property Taxes (Continued)

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, 2008, was \$7.10 per \$1,000 of assessed value. The assessed value upon which 2008 tax receipts were based was \$3,638,381,940. This amount constitutes \$3,456,409,980 in real property assessed value, \$110,312,750 in public utility assessed value and \$71,659,210 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 .71% (7.10 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.

NOTE 6 - RECEIVABLES

Receivables at December 31, 2008, 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.

LICKING COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2008**

NOTE 7 - TRANSFERS

The following balances at December 31, 2008 represent transfers in and transfers out:

<u>Fund</u>	<u>Transfer In</u>	<u>Transfer Out</u>
General Fund	\$53,544	\$4,285,303
Public Assistance Fund	2,484,868	0
Children's Services Fund	625,000	1,813,225
Other Governmental Funds	3,174,687	314,681
Total Governmental Funds	<u>6,338,099</u>	<u>6,413,209</u>
Water Fund	0	4,614
Wastewater Fund	119,398	39,674
Total Proprietary Funds	<u>119,398</u>	<u>44,288</u>
Totals	<u>\$6,457,497</u>	<u>\$6,457,497</u>

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

NOTE 8 - INTERFUND RECEIVABLES AND PAYABLES

The composition of interfund balances as of December 31, 2008, is as follows:

<u>Interfund Loans Receivable/Payable</u>	<u>Receivable</u>	<u>Payable</u>
General Fund	\$136,650	\$0
Other Governmental Funds	0	136,650
Totals	<u>\$136,650</u>	<u>\$136,650</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, 2008

NOTE 9 - CAPITAL ASSETS

A. Governmental Activities Capital Assets

Summary by category of changes in governmental activities capital assets at December 31, 2008:

Historical Cost:

Class	Restated December 31, 2007	Additions	Deletions	December 31, 2008
<i>Capital assets not being depreciated:</i>				
Land	\$6,878,348	\$0	\$0	\$6,878,348
Construction in Progress	731,755	1,325,546	(548,965)	1,508,336
Sub-total	7,610,103	1,325,546	(548,965)	8,386,684
<i>Capital assets being depreciated:</i>				
Buildings and Improvements	18,156,350	555,294	0	18,711,644
Machinery and Equipment	10,494,062	1,174,232	(230,990)	11,437,304
Infrastructure	55,334,227	1,886,768	(3,428,408)	53,792,587
Total Cost	\$91,594,742	\$4,941,840	(\$4,208,363)	\$92,328,219
<i>Accumulated Depreciation:</i>				
Class	December 31, 2007	Additions	Deletions	December 31, 2008
Buildings and Improvements	(\$6,328,200)	(\$361,564)	\$0	(\$6,689,764)
Machinery and Equipment	(7,478,784)	(1,237,888)	230,991	(8,485,681)
Infrastructure	(11,857,598)	(1,523,550)	906,561	(12,474,587)
Total Depreciation	(\$25,664,582)	(\$3,123,002) *	\$1,137,552	(\$27,650,032)
<i>Net Value:</i>	\$65,930,160			\$64,678,187

* Depreciation expenses were charged to governmental functions as follows:

Public Safety	\$663,772
Health	114,625
Human Services	74,488
Public Works	1,818,275
General Government	451,842
Total Depreciation Expense	\$3,123,002

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2008*

NOTE 9 - CAPITAL ASSETS (Continued)

B. Business-Type Activities Capital Assets

Summary by Category at December 31, 2008:

Historical Cost:

Class	December 31, 2007	Additions	Deletions	December 31, 2008
<i>Capital assets not being depreciated:</i>				
Land	\$158,839	\$0	(\$14,361)	\$144,478
Construction in Progress	8,805,484	0	(8,805,484)	0
Sub-total	8,964,323	0	(8,819,845)	144,478
<i>Capital assets being depreciated:</i>				
Buildings and Improvements	11,004,942	8,729,865	(2,954)	19,731,853
Machinery and Equipment	1,190,104	1,495,456	(222,147)	2,463,413
Infrastructure	4,821,535	0	(46,880)	4,774,655
Total Cost	\$25,980,904	\$10,225,321	(\$9,091,826)	\$27,114,399
<i>Accumulated Depreciation:</i>				
Class	December 31, 2007	Additions	Deletions	December 31, 2008
Buildings and Improvements	(\$4,912,485)	(\$212,502)	\$5,464	(\$5,119,523)
Machinery and Equipment	(715,215)	(67,467)	116,561	(666,121)
Infrastructure	(2,889,097)	(70,035)	16,546	(2,942,586)
Total Depreciation	(\$8,516,797)	(\$350,004)	\$138,571	(\$8,728,230)
<i>Net Value:</i>	\$17,464,107			\$18,386,169

NOTE 10 – DEFINED BENEFIT PENSION PLANS

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

A. Ohio Public Employees Retirement System (“OPERS”)

The following information was provided by OPERS 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, 2008***

NOTE 10 – DEFINED BENEFIT PENSION PLANS (Continued)

A. Ohio Public Employees Retirement System (“OPERS”) (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 OPERS: 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.

OPERS 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 OPERS. 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 ORC provides statutory authority for employee and employer contributions. For 2008, employee and employer contribution rates were consistent across all three plans (TP, MD and CO). The employee contribution rate is 10.0%. The 2008 employer contribution rate for local government employer units was 14.00%, of covered payroll. A portion of the County’s contribution is used to fund pension obligations with the remainder being used to fund health care benefits; for 2008, 7.0% of annual covered salary was the portion used to fund pension obligations. For law enforcement, the employer rate was 17.40% of covered payroll, 10.40% to fund the pension fund and 7.0% to fund health care. The contribution requirements of plan members and the County are established and may be amended by the OPERS Board. The County's contributions to the Ohio PERS for the years ending December 31, 2008, 2007, and 2006 were \$1,848,142, \$3,261,175 and \$3,227,866, respectively, for employees of the County and \$457,365, \$833,249 and \$774,678 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, 2008***

NOTE 10 – DEFINED BENEFIT PENSION PLANS (Continued)

B. State Teachers Retirement System

Plan Description - 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.

STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that may be obtained by writing to STRS Ohio, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 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 a member's lifetime contributions and earned interest matched by STRS Ohio funds divided by an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal. 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. The DB portion of the Combined Plan payment is payable to a member on or after age 60; the DC portion of the account may be taken as a lump sum or converted to a lifetime monthly annuity at age 50. 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 of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy - For the fiscal year ended June 30, 2008, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. For fiscal year 2007, the portion used to fund pension obligations was also 13 percent. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2008***

NOTE 10 – DEFINED BENEFIT PENSION PLANS (Continued)

B. State Teachers Retirement System (Continued)

The County's required contributions for pension obligations to STRS Ohio for the fiscal years ended June 30, 2008, 2007, and 2006 were \$43,818, \$59,438, and \$56,354 respectively; which were equal to the required contributions for each year. All contributions from the County and plan members were made to the defined benefit plan.

C. Social Security System

Effective July 1, 1991, all employees not otherwise covered by the Employees Retirement System or the State Teachers Retirement System of Ohio have an option to choose Social Security or the School Retirement System. As of June 30, 2008, no employees or members of the Board of Education have elected Social Security. The contribution rate is 6.2 percent of wages.

NOTE 11 - POSTEMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System (“OPERS”)

Plan Description – OPERS administers three separate pension plans: the Traditional Pension Plan – a cost-sharing, multiple-employer defined benefit pension plan; the Member directed Plan – a defined contribution plan; and the Combined Plan – a cost sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care plan, which includes a medical plan, prescription drug program and Medicare Part B Premium reimbursement, to qualifying member of both the Traditional Pension and the Combined Plans. Members of the Member Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage.

In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 45.

The ORC permits, but does not mandate, OPERS to provide OPEB benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the ORC.

OPERS issues a stand-alone financial report. 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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2008***

NOTE 11 - POSTEMPLOYMENT BENEFITS (Continued)

A. Ohio Public Employees Retirement System ("OPERS") (Continued)

Funding Policy – The ORC provides the statutory authority requiring public employers to fund post retirement health care coverage through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post retirement health care benefits. Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2008, local government employers contributed at a rate of 14.00% of covered payroll. Law enforcement employers contributed at a rate of 17.4% of covered payroll. The ORC currently limits the employer contribution to a rate not to exceed 14.0% of covered payroll for local government employers and 18.1% for law enforcement. Active members do not make contributions to the OPEB plan.

The OPERS Postemployment Health Care plan was established under, and is administered in accordance with Internal Revenue Code 401(h). Each year the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of postemployment health care benefits. For 2008, the employer contribution allocated to the health care plan was 7.0% of covered payroll for employees of the County and 7.0% for law enforcement.

The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits provided by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

The County's contributions for health care to the OPERS for the years ending December 31, 2008, 2007, and 2006 were \$1,848,142, \$2,148,079 and \$1,578,848, respectively, for employees of the County and \$307,842, \$392,705 and \$280,454 respectively, for law enforcement officers, which were equal to the required contributions for each year.

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.

B. State Teachers Retirement System

Plan Description - 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.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2008**

NOTE 11 - POSTEMPLOYMENT BENEFITS (Continued)

B. State Teachers Retirement System (Continued)

The County contributes to the cost sharing multiple employer defined benefit Health Plan administered by the State Teachers Retirement System of Ohio (STRS Ohio) for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS Ohio. Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare Part B premiums. The Plan is included in the report of STRS Ohio which may be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio law authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2008, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. The County's contributions for health care for the fiscal years ended June 30, 2008, 2007, and 2006 were \$3,371, \$4,572, and \$4,335 respectively; which were equal to the required contributions for each year.

NOTE 12 - 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, 2008	Issued	(Retired)	Balance December 31, 2008
Capital Projects General Obligation Notes:				
4.50% Moundview Renovation	\$700,000	\$0	(\$700,000)	\$0
2.50% Moundview Renovation	0	700,000	0	700,000
2.50% Etna Parkway Improvement	0	1,000,000	0	1,000,000
Total Capital Projects	<u>700,000</u>	<u>1,700,000</u>	<u>(700,000)</u>	<u>1,700,000</u>
Enterprise General Obligation Notes:				
3.00% Buckeye Lake Sewer	10,841,000	0	(10,841,000)	0
Total Enterprise Funds	<u>10,841,000</u>	<u>0</u>	<u>(10,841,000)</u>	<u>0</u>
Total Notes Payable	<u>\$11,541,000</u>	<u>\$1,700,000</u>	<u>(\$11,541,000)</u>	<u>\$1,700,000</u>

LICKING COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2008**

NOTE 13 - LONG-TERM DEBT

Details of the changes in the long-term debt of the County for the year ended December 31, 2008 are indicated below:

Year Issued	Maturity Date	Interest Rate	Balance December 31, 2007	Additions	Deductions	Balance December 31, 2008	Amount Due Within One Year
Governmental Activities:							
General Obligation Bonds:							
1988 County Building Improvements	2008	7.125%	\$65,000	\$0	(\$65,000)	\$0	\$0
1990 County Building Improvements	2011	6.625%	475,000	0	(105,000)	370,000	115,000
1990 Mental Health Facility Bonds	2005	6.750%	14,000	0	(14,000)	0	0
1991 Airport Equipment	2011	7.000%	75,000	0	(15,000)	60,000	20,000
1996 CSEA Building	2010	6.000%	245,000	0	(80,000)	165,000	80,000
1996 Engineers Road Building	2010	6.000%	175,000	0	(55,000)	120,000	60,000
1997 Ohio MRDD Building Bonds	2017	5.250%	635,000	0	(50,000)	585,000	50,000
1998 Domestic Relations Court Building	2023	4.65% - 4.700%	3,320,000	0	(130,000)	3,190,000	135,000
1998 Airport Hanger	2018	5.200%	235,000	0	(15,000)	220,000	15,000
1999 Jail Improvement	2024	5.500%	2,785,000	0	(100,000)	2,685,000	105,000
2000 Highway Projects	2010	6.000%	142,383	0	(44,834)	97,549	47,411
2005 Telephone Equipment	2009	2.950%	175,000	0	(85,000)	90,000	90,000
2006 Juvenile Detention Facility	2025	3.50% - 4.100%	1,455,000	0	(60,000)	1,395,000	60,000
2006 Building Improvement	2015	3.50% - 4.000%	155,000	0	(15,000)	140,000	20,000
2006 Engineer	2012	3.50% - 3.750%	145,000	0	(25,000)	120,000	30,000
Total General Obligation Bonds			10,096,383	0	(858,834)	9,237,549	827,411
Special Assessment Bonds:							
2000 Jardin Manor Water	2016	5.980%	80,891	0	(7,045)	73,846	7,467
2003 Maple Bay	2018	5.700%	28,968	0	(2,633)	26,335	2,633
2005 Jardin Manor Sewer	2025	5.600%	355,000	0	(15,000)	340,000	15,000
Total Special Assessment Bonds (with governmental commitment)			464,859	0	(24,678)	440,181	25,100
Capital Lease Payable			111,401	0	(20,121)	91,280	21,147
Compensated Absences			3,598,170	3,780,581	(3,598,170)	3,780,581	2,203,124
Total Governmental Activities			14,270,813	3,780,581	(4,501,803)	13,549,591	3,076,782
Business-Type Activities:							
General Obligation Bond:							
1993 Water System Improvement	2013	5.100%	325,000	0	(45,000)	280,000	50,000
OWDA Loan:							
2008 Buckeye Lake Sewer Plant	2028	1.000%	0	11,046,832	(252,856)	10,793,976	0
Compensated Absences			62,848	54,418	(62,848)	54,418	34,321
Total Business-Type Activities			387,848	11,101,250	(360,704)	11,128,394	84,321
Total Long-Term Debt			\$14,658,661	\$14,881,831	(\$4,862,507)	\$24,677,985	\$3,161,103

LICKING COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2008**

NOTE 13 - LONG-TERM DEBT (Continued)

The principal amount of the County's special assessment debt outstanding at December 31, 2008 of \$440,181, 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 \$118,516 in the Special Assessment Debt Service Fund at December 31, 2008 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, 2008 follows:

Years	Governmental Activities			
	General Obligation Bonds		Special Assessment Bonds	
	Principal	Interest	Principal	Interest
2009	\$827,411	\$452,078	\$25,100	\$23,472
2010	780,138	411,808	25,546	22,320
2011	620,000	370,156	26,019	21,126
2012	485,000	341,956	26,521	19,890
2013	475,000	318,824	27,052	18,610
2014-2018	2,675,000	1,432,043	134,940	70,124
2019-2023	2,910,000	559,648	115,003	37,710
2024-2028	465,000	27,076	60,000	5,040
Totals	\$9,237,549	\$3,913,589	\$440,181	\$218,292

Years	Business-Type Activities			
	General Obligation Bonds		OWDA Loan	
	Principal	Interest	Principal	Interest
2009	\$50,000	\$14,350	\$0	\$0
2010	55,000	11,878	489,993	105,698
2011	55,000	8,968	494,915	100,776
2012	60,000	6,150	499,887	95,804
2013	60,000	3,076	504,909	90,782
2014-2018	0	0	2,601,655	376,799
2019-2023	0	0	2,734,987	243,465
2024-2028	0	0	3,467,630	106,513
Totals	\$280,000	\$44,422	\$10,793,976	\$1,119,837

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2008*

NOTE 13 - LONG-TERM DEBT (Continued)

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.

C. Ohio Water Development Authority Loan

Buckeye Lake Wastewater Treatment Plant - In 2008, the County entered into an agreement with the OWDA, as administrator for the U. S. Environmental Protection Agency (EPA), for the County to receive a loan for improvements at the Buckeye Lake Wastewater Treatment Plant. The interest rate on the loan is 1%, per annum and is payable from wastewater collection and treatment charges.

NOTE 14 - 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, 2008:

<u>Year Ending December 31,</u>	<u>Capital Leases</u>
2009	\$25,801
2010	25,801
2011	25,801
2012	<u>25,801</u>
Minimum Lease Payments	<u>103,204</u>
Less amount representing interest at the County's incremental borrowing rate of interest	<u>(11,924)</u>
Present value of minimum lease payments	<u><u>\$91,280</u></u>

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2008*

NOTE 15 - RISK MANAGEMENT

A. Insurance

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; employee injuries and natural disasters.

County Risk Sharing Authority Incorporated - The County is a member of the County Risk Sharing Authority, Inc. (CORSA), which is a risk sharing pool among forty one counties in Ohio. CORSA was formed in and as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contribution necessary for the specified insurance coverage provided by CORSA.

Coverages provided by CORSA are as follows:

General	\$1,000,000
Auto	1,000,000
Law	1,000,000
Errors and Omissions	1,000,000
Property	121,488,086
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 2008, the County contributed \$491,387. 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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2008***

NOTE 15 - RISK MANAGEMENT (Continued)

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.

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.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2008**

NOTE 15 - RISK MANAGEMENT (Continued)

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 \$771,043 is based on the requirements of GASB 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Interfund premiums are based primarily upon the insured funds' claims experience.

Changes in the fund's claims liability in 2007 and 2008 were:

Fiscal Year	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claims Payments	Balance at Fiscal Year End
2007	\$522,793	\$11,658,505	(\$11,779,790)	\$401,508
2008	401,508	12,986,553	(12,617,018)	771,043

NOTE 16 – 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 2008, the County contributed \$3,780,892, 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, 2008***

NOTE 17 - 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 2008 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, 2008***

NOTE 17 - 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 2008. 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, 2008***

NOTE 17 - 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 2008, 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 2008, 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 18 - 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, 2008***

NOTE 19 - 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 2008, these contributions were \$2,131,981.

The Licking County Regional Airport Authority, a discretely presented component unit of Licking County, received contributions for debt service retirement. In 2008, these contributions totaled \$20,250.

NOTE 20 - CONTINGENT LIABILITIES

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

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

*COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES*

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

Nonmajor Governmental Funds

Special Revenue Funds

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

Dog and Kennel Fund

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

Real Estate Assessment Fund

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

Motor Vehicle and Gasoline Tax Fund

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

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

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

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 responsibly developed for open space, park, and recreation purposes.

Commissary Fund

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

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.

Polling Place Accessibility Grant Fund

To account for federal monies to be used to expand polling place accessibility to voters with disabilities.

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.

Bike Path Fund

To account for the costs of maintenance of the bike path.

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, 2008**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:				
Cash and Cash Equivalents	\$ 11,405,569	\$ 3,976,931	\$ 1,890,227	\$ 17,272,727
Cash and Cash Equivalents with Fiscal Agent	76,736	0	0	76,736
Receivables:				
Taxes	2,822,803	0	0	2,822,803
Accounts	53,589	0	2,330	55,919
Intergovernmental	5,366,830	0	0	5,366,830
Interest	156	0	2	158
Special Assessments	0	419,108	0	419,108
Loans	3,112,252	0	0	3,112,252
Inventory of Supplies, at Cost	163,160	0	0	163,160
Total Assets	\$ 23,001,095	\$ 4,396,039	\$ 1,892,559	\$ 29,289,693
Liabilities:				
Accounts Payable	\$ 285,077	\$ 0	\$ 7,022	\$ 292,099
Accrued Wages and Benefits Payable	657,633	0	0	657,633
Intergovernmental Payable	216,494	0	0	216,494
Retainage Payable	18,134	0	0	18,134
Interfund Loans Payable	15,000	0	121,650	136,650
Deferred Revenue	7,006,014	419,108	0	7,425,122
Accrued Interest Payable	0	0	13,930	13,930
General Obligation Notes Payable	0	0	1,700,000	1,700,000
Total Liabilities	8,198,352	419,108	1,842,602	10,460,062
Fund Balance:				
Reserved for Encumbrances	551,225	0	845,633	1,396,858
Reserved for Supplies Inventory	163,160	0	0	163,160
Reserved for Debt Service	0	3,976,931	0	3,976,931
Reserved for Loans Receivable	3,112,252	0	0	3,112,252
Undesignated/Unreserved	10,976,106	0	(795,676)	10,180,430
Total Fund Balance	14,802,743	3,976,931	49,957	18,829,631
Total Liabilities and Fund Balance	\$ 23,001,095	\$ 4,396,039	\$ 1,892,559	\$ 29,289,693

LICKING COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended December 31, 2008**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Taxes	\$ 3,042,349	\$ 0	\$ 0	\$ 3,042,349
Intergovernmental Revenues	15,176,501	0	0	15,176,501
Charges for Services	4,552,055	198,942	0	4,750,997
Licenses and Permits	390,795	0	0	390,795
Investment Earnings	10,884	0	58	10,942
Special Assessments	111,353	33,692	0	145,045
Fines and Forfeitures	540,147	0	0	540,147
All Other Revenue	307,738	22,470	49,118	379,326
Total Revenue	24,131,822	255,104	49,176	24,436,102
Expenditures:				
Current:				
Public Safety	2,938,554	0	0	2,938,554
Health	382,468	0	0	382,468
Human Services	8,472,784	0	0	8,472,784
Community and Economic Development	1,123,476	0	0	1,123,476
Public Works	7,861,406	0	0	7,861,406
General Government	4,534,299	0	0	4,534,299
Capital Outlay	0	0	2,008,195	2,008,195
Debt Service:				
Principal Retirement	0	883,512	0	883,512
Interest & Fiscal Charges	0	529,998	35,368	565,366
Total Expenditures	25,312,987	1,413,510	2,043,563	28,770,060
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,181,165)	(1,158,406)	(1,994,387)	(4,333,958)
Other Financing Sources (Uses):				
Transfers In	485,000	1,520,614	1,169,073	3,174,687
Transfers Out	(163,870)	(150,811)	0	(314,681)
Total Other Financing Sources (Uses)	321,130	1,369,803	1,169,073	2,860,006
Net Change in Fund Balance	(860,035)	211,397	(825,314)	(1,473,952)
Fund Balance at Beginning of Year	15,686,894	3,765,534	875,271	20,327,699
Decrease in Inventory Reserve	(24,116)	0	0	(24,116)
Fund Balance End of Year	\$ 14,802,743	\$ 3,976,931	\$ 49,957	\$ 18,829,631

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2008**

	Dog and Kennel	Real Estate Assessment	Motor Vehicle and Gasoline Tax	Adult Probation
Assets:				
Cash and Cash Equivalents	\$ 155,339	\$ 3,269,133	\$ 484,997	\$ 152,635
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	307	25	14,129	0
Intergovernmental	0	0	1,737,796	132,090
Interest	0	0	0	0
Loans	0	0	0	0
Inventory of Supplies, at Cost	0	0	144,137	0
Total Assets	\$ 155,646	\$ 3,269,158	\$ 2,381,059	\$ 284,725
Liabilities:				
Accounts Payable	\$ 7,907	\$ 122,385	\$ 52,016	\$ 2,849
Accrued Wages and Benefits Payable	11,786	24,710	221,496	12,557
Intergovernmental Payable	1,518	10,359	59,115	1,987
Retainage Payable	0	0	0	0
Interfund Loans Payable	0	0	0	0
Deferred Revenue	0	0	1,158,531	132,090
Total Liabilities	21,211	157,454	1,491,158	149,483
Fund Balance:				
Reserved for Encumbrances	17,800	146,593	65,942	7,794
Reserved for Supplies Inventory	0	0	144,137	0
Reserved for Loans Receivable	0	0	0	0
Undesignated/Unreserved	116,635	2,965,111	679,822	127,448
Total Fund Balance	134,435	3,111,704	889,901	135,242
Total Liabilities and Fund Balance	\$ 155,646	\$ 3,269,158	\$ 2,381,059	\$ 284,725

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>
\$ 330,283	\$ 168,259	\$ 634,796	\$ 813,425	\$ 4,741	\$ 85,425	\$ 107,829
18,134	0	0	0	0	0	0
0	0	0	2,822,803	0	0	0
200	1,070	0	0	0	281	957
1,460,428	311,650	24,710	170,917	0	0	0
156	0	0	0	0	0	0
3,112,252	0	0	0	0	0	0
1,598	3,824	3,718	0	0	0	0
<u>\$ 4,923,051</u>	<u>\$ 484,803</u>	<u>\$ 663,224</u>	<u>\$ 3,807,145</u>	<u>\$ 4,741</u>	<u>\$ 85,706</u>	<u>\$ 108,786</u>
\$ 18,289	\$ 9,985	\$ 8,463	\$ 0	\$ 0	\$ 0	\$ 0
17,907	16,879	186,477	0	0	0	0
30,385	2,487	32,113	0	0	0	0
18,134	0	0	0	0	0	0
0	0	0	0	0	0	0
1,415,852	311,650	24,710	2,993,720	0	0	0
<u>1,500,567</u>	<u>341,001</u>	<u>251,763</u>	<u>2,993,720</u>	<u>0</u>	<u>0</u>	<u>0</u>
92,324	22,713	22,811	0	0	510	866
1,598	3,824	3,718	0	0	0	0
3,112,252	0	0	0	0	0	0
216,310	117,265	384,932	813,425	4,741	85,196	107,920
<u>3,422,484</u>	<u>143,802</u>	<u>411,461</u>	<u>813,425</u>	<u>4,741</u>	<u>85,706</u>	<u>108,786</u>
<u>\$ 4,923,051</u>	<u>\$ 484,803</u>	<u>\$ 663,224</u>	<u>\$ 3,807,145</u>	<u>\$ 4,741</u>	<u>\$ 85,706</u>	<u>\$ 108,786</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2008**

	Certificate of Title	County Recorder Equipment	Concealed Handgun Licensing	Local Delinquency Prevention
Assets:				
Cash and Cash Equivalents	\$ 609,543	\$ 270,378	\$ 43,122	\$ 646
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	0	244	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	\$ 609,543	\$ 270,622	\$ 43,122	\$ 646
Liabilities:				
Accounts Payable	\$ 240	\$ 1,943	\$ 0	\$ 0
Accrued Wages and Benefits Payable	31,057	0	0	0
Intergovernmental Payable	4,752	0	1,847	0
Retainage Payable	0	0	0	0
Interfund Loans Payable	0	0	0	0
Deferred Revenue	0	0	0	0
Total Liabilities	36,049	1,943	1,847	0
Fund Balance:				
Reserved for Encumbrances	3,039	4,471	1,650	0
Reserved for Supplies Inventory	0	0	0	0
Reserved for Loans Receivable	0	0	0	0
Undesignated/Unreserved	570,455	264,208	39,625	646
Total Fund Balance	573,494	268,679	41,275	646
Total Liabilities and Fund Balance	\$ 609,543	\$ 270,622	\$ 43,122	\$ 646

LICKING COUNTY, OHIO

Juvenile Indigent Alcohol Treatment	Family and Children First	Community Based Facility	Emergency Planning	Granville South Sanitary Sewer	Southwest Licking Watershed	Johnstown- Monroe Sewer
\$ 4,513	\$ 538,087	\$ 255,207	\$ 26,728	\$ 42,155	\$ 23	\$ 60,329
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	404,857	900,494	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	381	7,787	0	0	0	0
<u>\$ 4,513</u>	<u>\$ 943,325</u>	<u>\$ 1,163,488</u>	<u>\$ 26,728</u>	<u>\$ 42,155</u>	<u>\$ 23</u>	<u>\$ 60,329</u>
\$ 0	\$ 22,901	\$ 7,379	\$ 0	\$ 0	\$ 0	\$ 0
0	0	86,434	0	0	0	0
0	3,165	22,123	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	330,998	450,247	0	0	0	0
<u>0</u>	<u>357,064</u>	<u>566,183</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	35,100	9,837	37	0	0	0
0	381	7,787	0	0	0	0
0	0	0	0	0	0	0
4,513	550,780	579,681	26,691	42,155	23	60,329
<u>4,513</u>	<u>586,261</u>	<u>597,305</u>	<u>26,728</u>	<u>42,155</u>	<u>23</u>	<u>60,329</u>
<u>\$ 4,513</u>	<u>\$ 943,325</u>	<u>\$ 1,163,488</u>	<u>\$ 26,728</u>	<u>\$ 42,155</u>	<u>\$ 23</u>	<u>\$ 60,329</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2008**

	<u>Conduct of Business</u>	<u>Buildings and Flood Plain</u>	<u>Domestic Violence</u>	<u>Indigent Counsel Fees</u>
Assets:				
Cash and Cash Equivalents	\$ 5,461	\$ 16,805	\$ 20,988	\$ 23,745
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>\$ 5,461</u>	<u>\$ 16,805</u>	<u>\$ 20,988</u>	<u>\$ 23,745</u>
Liabilities:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 486
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>486</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	5,461	16,805	20,988	23,259
Total Fund Balance	<u>5,461</u>	<u>16,805</u>	<u>20,988</u>	<u>23,259</u>
Total Liabilities and Fund Balance	<u>\$ 5,461</u>	<u>\$ 16,805</u>	<u>\$ 20,988</u>	<u>\$ 23,745</u>

LICKING COUNTY, OHIO

<u>Coroners Laboratory</u>	<u>Delinquent Tax Collection</u>	<u>Law Enforcement Education</u>	<u>Open Space and Recreation</u>	<u>Commissary</u>	<u>911 Wireless Funding</u>	<u>Department of Youth Services</u>
\$ 198,063	\$ 1,005,905	\$ 170,861	\$ 124,411	\$ 0	\$ 892,515	\$ 160,256
0	0	5,425	0	53,177	0	0
0	0	0	0	0	0	0
33,320	0	1,963	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
1,715	0	0	0	0	0	0
<u>\$ 233,098</u>	<u>\$ 1,005,905</u>	<u>\$ 178,249</u>	<u>\$ 124,411</u>	<u>\$ 53,177</u>	<u>\$ 892,515</u>	<u>\$ 160,256</u>
\$ 4,218	\$ 8,469	\$ 4,873	\$ 0	\$ 0	\$ 0	\$ 1,404
0	20,603	0	0	0	0	15,709
0	3,576	39,065	0	0	0	2,042
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>4,218</u>	<u>32,648</u>	<u>43,938</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>19,155</u>
11,751	11,004	0	0	0	5,623	3,481
1,715	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>215,414</u>	<u>962,253</u>	<u>134,311</u>	<u>124,411</u>	<u>53,177</u>	<u>886,892</u>	<u>137,620</u>
<u>228,880</u>	<u>973,257</u>	<u>134,311</u>	<u>124,411</u>	<u>53,177</u>	<u>892,515</u>	<u>141,101</u>
<u>\$ 233,098</u>	<u>\$ 1,005,905</u>	<u>\$ 178,249</u>	<u>\$ 124,411</u>	<u>\$ 53,177</u>	<u>\$ 892,515</u>	<u>\$ 160,256</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2008**

	<u>Transit Board</u>	<u>Ditch Maintenance</u>	<u>Homeland Security Grant</u>	<u>Polling Place Accessibility Grant</u>
Assets:				
Cash and Cash Equivalents	\$ 189,781	\$ 311,153	\$ 10,938	\$ 519
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	1,093	0	0	0
Intergovernmental	26,909	0	196,979	0
Interest	0	0	0	0
Loans	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Total Assets	<u>\$ 217,783</u>	<u>\$ 311,153</u>	<u>\$ 207,917</u>	<u>\$ 519</u>
Liabilities:				
Accounts Payable	\$ 10,028	\$ 0	\$ 0	\$ 0
Accrued Wages and Benefits Payable	12,018	0	0	0
Intergovernmental Payable	1,960	0	0	0
Retainage Payable	0	0	0	0
Interfund Loans Payable	0	11,000	0	0
Deferred Revenue	3,017	0	185,199	0
Total Liabilities	<u>27,023</u>	<u>11,000</u>	<u>185,199</u>	<u>0</u>
Fund Balance:				
Reserved for Encumbrances	72,795	0	0	0
Reserved for Supplies Inventory	0	0	0	0
Reserved for Loans Receivable	0	0	0	0
Undesignated/Unreserved	117,965	300,153	22,718	519
Total Fund Balance	<u>190,760</u>	<u>300,153</u>	<u>22,718</u>	<u>519</u>
Total Liabilities and Fund Balance	<u>\$ 217,783</u>	<u>\$ 311,153</u>	<u>\$ 207,917</u>	<u>\$ 519</u>

LICKING COUNTY, OHIO

Domestic Court Special Projects	Mediation Institutional- ization	Total Nonmajor Special Revenue Funds
\$ 50,818	\$ 165,757	\$ 11,405,569
0	0	76,736
0	0	2,822,803
0	0	53,589
0	0	5,366,830
0	0	156
0	0	3,112,252
0	0	163,160
<u>\$ 50,818</u>	<u>\$ 165,757</u>	<u>\$ 23,001,095</u>
\$ 0	\$ 1,242	\$ 285,077
0	0	657,633
0	0	216,494
0	0	18,134
0	4,000	15,000
0	0	7,006,014
<u>0</u>	<u>5,242</u>	<u>8,198,352</u>
2,939	12,145	551,225
0	0	163,160
0	0	3,112,252
47,879	148,370	10,976,106
<u>50,818</u>	<u>160,515</u>	<u>14,802,743</u>
<u>\$ 50,818</u>	<u>\$ 165,757</u>	<u>\$ 23,001,095</u>

LICKING COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2008**

	<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	\$ 423,354	\$ 0
Intergovernmental Revenues	0	0	6,232,537	204,637
Charges for Services	76,881	1,682,237	0	51,551
Licenses and Permits	303,936	0	0	0
Investment Earnings	0	0	0	0
Special Assessments	0	0	0	0
Fines and Forfeitures	17,511	0	370,445	0
All Other Revenue	9,476	250	116,977	0
Total Revenue	<u>407,804</u>	<u>1,682,487</u>	<u>7,143,313</u>	<u>256,188</u>
Expenditures:				
Current:				
Public Safety	0	0	0	280,415
Health	382,468	0	0	0
Human Services	0	0	0	0
Community and Economic Development	0	0	0	0
Public Works	0	0	7,286,478	0
General Government	0	1,795,028	0	0
Total Expenditures	<u>382,468</u>	<u>1,795,028</u>	<u>7,286,478</u>	<u>280,415</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	25,336	(112,541)	(143,165)	(24,227)
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers Out	0	0	(150,000)	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>(150,000)</u>	<u>0</u>
Net Change in Fund Balance	25,336	(112,541)	(293,165)	(24,227)
Fund Balance at Beginning of Year	109,099	3,224,245	1,212,157	159,469
Increase (Decrease) in Inventory Reserve	0	0	(29,091)	0
Fund Balance End of Year	<u>\$ 134,435</u>	<u>\$ 3,111,704</u>	<u>\$ 889,901</u>	<u>\$ 135,242</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	\$ 2,618,995	\$ 0	\$ 0	\$ 0
719,768	74,713	3,111,860	519,056	0	0	0
149,241	30,467	516,736	0	0	73,026	35,773
0	0	0	0	0	0	0
10,884	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	21,635	0	0
0	0	0	0	0	0	0
<u>879,893</u>	<u>105,180</u>	<u>3,628,596</u>	<u>3,138,051</u>	<u>21,635</u>	<u>73,026</u>	<u>35,773</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	4,117,011	3,150,049	0	0	0
1,078,476	0	0	0	0	0	0
0	509,239	0	0	0	0	0
0	0	0	0	17,655	22,622	15,298
<u>1,078,476</u>	<u>509,239</u>	<u>4,117,011</u>	<u>3,150,049</u>	<u>17,655</u>	<u>22,622</u>	<u>15,298</u>
(198,583)	(404,059)	(488,415)	(11,998)	3,980	50,404	20,475
0	0	400,000	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>400,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(198,583)	(404,059)	(88,415)	(11,998)	3,980	50,404	20,475
3,622,495	546,788	499,716	825,423	761	35,302	88,311
(1,428)	1,073	160	0	0	0	0
<u>\$ 3,422,484</u>	<u>\$ 143,802</u>	<u>\$ 411,461</u>	<u>\$ 813,425</u>	<u>\$ 4,741</u>	<u>\$ 85,706</u>	<u>\$ 108,786</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, 2008**

	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	640,074	103,783	0	0
Licenses and Permits	0	0	47,590	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	640,074	103,783	47,590	0
Expenditures:				
Current:				
Public Safety	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	111
Community and Economic Development	0	0	0	0
Public Works	0	0	0	0
General Government	624,962	84,815	28,438	0
Total Expenditures	624,962	84,815	28,438	111
Excess (Deficiency) of Revenues Over (Under) Expenditures	15,112	18,968	19,152	(111)
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balance	15,112	18,968	19,152	(111)
Fund Balance at Beginning of Year	558,382	249,711	22,123	111
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balance End of Year	\$ 573,494	\$ 268,679	\$ 41,275	\$ 0

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	1,092,598	1,849,583	34,773	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	262	0	0	0	0	0
0	0	0	0	0	0	0
0	262	1,092,598	1,849,583	34,773	0	0
0	0	0	1,821,382	31,700	0	0
0	0	0	0	0	0	0
0	0	1,188,312	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	1,188,312	1,821,382	31,700	0	0
0	262	(95,714)	28,201	3,073	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	262	(95,714)	28,201	3,073	0	0
646	4,251	681,594	564,256	23,655	42,155	23
0	0	381	4,848	0	0	0
\$ 646	\$ 4,513	\$ 586,261	\$ 597,305	\$ 26,728	\$ 42,155	\$ 23

(Continued)

LICKING COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2008**

	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	980	0	38,289
Investment Earnings	0	0	0	0
Special Assessments	0	0	0	0
Fines and Forfeitures	0	0	0	0
All Other Revenue	0	0	0	0
Total Revenue	<u>0</u>	<u>980</u>	<u>0</u>	<u>38,289</u>
Expenditures:				
Current:				
Public Safety	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	17,301
Community and Economic Development	0	0	0	0
Public Works	0	0	0	0
General Government	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>17,301</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	980	0	20,988
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	980	0	20,988
Fund Balance at Beginning of Year	60,329	4,481	16,805	0
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balance End of Year	<u>\$ 60,329</u>	<u>\$ 5,461</u>	<u>\$ 16,805</u>	<u>\$ 20,988</u>

LICKING COUNTY, OHIO

<u>Indigent Counsel Fees</u>	<u>Coroners Laboratory</u>	<u>Delinquent Tax Collection</u>	<u>Law Enforcement Education</u>	<u>Open Space and Recreation</u>	<u>Commissary</u>	<u>911 Wireless Funding</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
938	0	0	265,284	5,194	0	355,624
0	137,853	351,485	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	51,282	0	0	0
0	0	0	0	0	18,683	0
<u>938</u>	<u>137,853</u>	<u>351,485</u>	<u>316,566</u>	<u>5,194</u>	<u>18,683</u>	<u>355,624</u>
0	0	0	333,973	0	0	48,473
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	45,000	0	0
0	0	0	0	0	0	0
<u>1,217</u>	<u>50,168</u>	<u>502,988</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>1,217</u>	<u>50,168</u>	<u>502,988</u>	<u>333,973</u>	<u>45,000</u>	<u>0</u>	<u>48,473</u>
(279)	87,685	(151,503)	(17,407)	(39,806)	18,683	307,151
0	0	0	0	0	0	0
<u>0</u>	<u>(13,870)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>(13,870)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(279)	73,815	(151,503)	(17,407)	(39,806)	18,683	307,151
23,538	155,124	1,124,760	151,718	164,217	34,494	585,364
0	(59)	0	0	0	0	0
<u>\$ 23,259</u>	<u>\$ 228,880</u>	<u>\$ 973,257</u>	<u>\$ 134,311</u>	<u>\$ 124,411</u>	<u>\$ 53,177</u>	<u>\$ 892,515</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, 2008**

	Department of Youth Services	Transit Board	Ditch Maintenance	Homeland Security Grant
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	246,730	441,232	0	11,780
Charges for Services	0	683,800	0	0
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Special Assessments	0	0	111,353	0
Fines and Forfeitures	0	0	0	0
All Other Revenue	54	162,298	0	0
Total Revenue	246,784	1,287,330	111,353	11,780
Expenditures:				
Current:				
Public Safety	282,559	0	0	140,052
Health	0	0	0	0
Human Services	0	0	0	0
Community and Economic Development	0	0	0	0
Public Works	0	0	65,689	0
General Government	0	1,357,875	0	0
Total Expenditures	282,559	1,357,875	65,689	140,052
Excess (Deficiency) of Revenues Over (Under) Expenditures	(35,775)	(70,545)	45,664	(128,272)
Other Financing Sources (Uses):				
Transfers In	0	85,000	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	85,000	0	0
Net Change in Fund Balance	(35,775)	14,455	45,664	(128,272)
Fund Balance at Beginning of Year	176,876	176,305	254,489	150,990
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balance End of Year	\$ 141,101	\$ 190,760	\$ 300,153	\$ 22,718

LICKING COUNTY, OHIO

<u>Polling Place Accessibility Grant</u>	<u>Domestic Court Special Projects</u>	<u>Mediation Institutional- ization</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ 0	\$ 0	\$ 0	\$ 3,042,349
10,179	0	15	15,176,501
0	19,148	0	4,552,055
0	0	0	390,795
0	0	0	10,884
0	0	0	111,353
0	0	79,012	540,147
0	0	0	307,738
<u>10,179</u>	<u>19,148</u>	<u>79,027</u>	<u>24,131,822</u>
0	0	0	2,938,554
0	0	0	382,468
0	0	0	8,472,784
0	0	0	1,123,476
0	0	0	7,861,406
<u>9,660</u>	<u>9,576</u>	<u>13,997</u>	<u>4,534,299</u>
<u>9,660</u>	<u>9,576</u>	<u>13,997</u>	<u>25,312,987</u>
519	9,572	65,030	(1,181,165)
0	0	0	485,000
<u>0</u>	<u>0</u>	<u>0</u>	<u>(163,870)</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>321,130</u>
519	9,572	65,030	(860,035)
0	41,246	95,485	15,686,894
<u>0</u>	<u>0</u>	<u>0</u>	<u>(24,116)</u>
<u>\$ 519</u>	<u>\$ 50,818</u>	<u>\$ 160,515</u>	<u>\$ 14,802,743</u>

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Debt Service Funds
For the Year Ended December 31, 2008**

	General Obligation Debt	Special Assessment Debt	Total Nonmajor Debt Service Funds
Assets:			
Cash and Cash Equivalents	\$ 3,858,415	\$ 118,516	\$ 3,976,931
Receivables:			
Special Assessments	0	419,108	419,108
Total Assets	<u>\$ 3,858,415</u>	<u>\$ 537,624</u>	<u>\$ 4,396,039</u>
Liabilities:			
Deferred Revenue	\$ 0	\$ 419,108	\$ 419,108
Total Liabilities	<u>0</u>	<u>419,108</u>	<u>419,108</u>
Fund Balance:			
Reserved for Debt Service	3,858,415	118,516	3,976,931
Total Fund Balance	<u>3,858,415</u>	<u>118,516</u>	<u>3,976,931</u>
Total Liabilities and Fund Balance	<u>\$ 3,858,415</u>	<u>\$ 537,624</u>	<u>\$ 4,396,039</u>

LICKING COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Debt Service Funds
For the Year Ended December 31, 2008**

	General Obligation Debt	Special Assessment Debt	Total Nonmajor Debt Service Funds
Revenues:			
Charges for Services	\$ 198,942	\$ 0	\$ 198,942
Special Assessments	0	33,692	33,692
All Other Revenue	22,470	0	22,470
Total Revenue	<u>221,412</u>	<u>33,692</u>	<u>255,104</u>
Expenditures:			
Debt Service:			
Principal Retirement	858,834	24,678	883,512
Interest & Fiscal Charges	505,409	24,589	529,998
Total Expenditures	<u>1,364,243</u>	<u>49,267</u>	<u>1,413,510</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,142,831)	(15,575)	(1,158,406)
Other Financing Sources (Uses):			
Transfers In	1,520,614	0	1,520,614
Transfers Out	(150,811)	0	(150,811)
Total Other Financing Sources (Uses)	<u>1,369,803</u>	<u>0</u>	<u>1,369,803</u>
Net Change in Fund Balance	226,972	(15,575)	211,397
Fund Balance at Beginning of Year	<u>3,631,443</u>	<u>134,091</u>	<u>3,765,534</u>
Fund Balance End of Year	<u>\$ 3,858,415</u>	<u>\$ 118,516</u>	<u>\$ 3,976,931</u>

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2008**

	<u>Permanent Improvement</u>	<u>Road Projects</u>	<u>Airport Construction</u>	<u>Capital Grants</u>
Assets:				
Cash and Cash Equivalents	\$ 1,803,236	\$ 32,674	\$ 121	\$ 5,753
Receivables:				
Accounts	2,330	0	0	0
Interest	2	0	0	0
Total Assets	<u>\$ 1,805,568</u>	<u>\$ 32,674</u>	<u>\$ 121</u>	<u>\$ 5,753</u>
Liabilities:				
Accounts Payable	\$ 7,022	\$ 0	\$ 0	\$ 0
Interfund Loans Payable	121,650	0	0	0
Accrued Interest Payable	13,930	0	0	0
General Obligation Notes Payable	1,700,000	0	0	0
Total Liabilities	<u>1,842,602</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance:				
Reserved for Encumbrances	845,633	0	0	0
Undesignated/Unreserved	(882,667)	32,674	121	5,753
Total Fund Balance	<u>(37,034)</u>	<u>32,674</u>	<u>121</u>	<u>5,753</u>
Total Liabilities and Fund Balance	<u>\$ 1,805,568</u>	<u>\$ 32,674</u>	<u>\$ 121</u>	<u>\$ 5,753</u>

LICKING COUNTY, OHIO

<u>Bike Path</u>	<u>Computer Acquisition</u>	<u>Special Assessment Construction</u>	<u>Total Nonmajor Capital Projects Funds</u>
\$ 23,883	\$ 13,575	\$ 10,985	\$ 1,890,227
0	0	0	2,330
0	0	0	2
<u>\$ 23,883</u>	<u>\$ 13,575</u>	<u>\$ 10,985</u>	<u>\$ 1,892,559</u>
\$ 0	\$ 0	\$ 0	\$ 7,022
0	0	0	121,650
0	0	0	13,930
<u>0</u>	<u>0</u>	<u>0</u>	<u>1,700,000</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>1,842,602</u>
0	0	0	845,633
<u>23,883</u>	<u>13,575</u>	<u>10,985</u>	<u>(795,676)</u>
<u>23,883</u>	<u>13,575</u>	<u>10,985</u>	<u>49,957</u>
<u>\$ 23,883</u>	<u>\$ 13,575</u>	<u>\$ 10,985</u>	<u>\$ 1,892,559</u>

LICKING COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2008**

	<u>Permanent Improvement</u>	<u>Road Projects</u>	<u>Airport Construction</u>	<u>Capital Grants</u>
Revenues:				
Investment Earnings	\$ 58	\$ 0	\$ 0	\$ 0
All Other Revenue	47,698	1,420	0	0
Total Revenue	<u>47,756</u>	<u>1,420</u>	<u>0</u>	<u>0</u>
Expenditures:				
Capital Outlay	1,933,487	48,591	0	0
Debt Service:				
Interest & Fiscal Charges	35,368	0	0	0
Total Expenditures	<u>1,968,855</u>	<u>48,591</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,921,099)	(47,171)	0	0
Other Financing Sources (Uses):				
Transfers In	1,119,073	0	0	0
Total Other Financing Sources (Uses)	<u>1,119,073</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(802,026)	(47,171)	0	0
Fund Balance at Beginning of Year	<u>764,992</u>	<u>79,845</u>	<u>121</u>	<u>5,753</u>
Fund Balance End of Year	<u>\$ (37,034)</u>	<u>\$ 32,674</u>	<u>\$ 121</u>	<u>\$ 5,753</u>

LICKING COUNTY, OHIO

<u>Bike Path</u>	<u>Computer Acquisition</u>	<u>Special Assessment Construction</u>	<u>Total Nonmajor Capital Project Funds</u>
\$ 0	\$ 0	\$ 0	\$ 58
0	0	0	49,118
<u>0</u>	<u>0</u>	<u>0</u>	<u>49,176</u>
26,117	0	0	2,008,195
0	0	0	35,368
<u>26,117</u>	<u>0</u>	<u>0</u>	<u>2,043,563</u>
(26,117)	0	0	(1,994,387)
<u>50,000</u>	<u>0</u>	<u>0</u>	<u>1,169,073</u>
<u>50,000</u>	<u>0</u>	<u>0</u>	<u>1,169,073</u>
23,883	0	0	(825,314)
<u>0</u>	<u>13,575</u>	<u>10,985</u>	<u>875,271</u>
<u>\$ 23,883</u>	<u>\$ 13,575</u>	<u>\$ 10,985</u>	<u>\$ 49,957</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, 2008**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:				
Taxes	\$ 32,514,580	\$ 32,101,480	\$ 31,523,053	\$ (578,427)
Intergovernmental Revenues	5,455,735	5,386,420	5,224,347	(162,073)
Charges for Services	4,121,160	4,068,800	3,993,660	(75,140)
Licenses and Permits	10,331	10,200	9,545	(655)
Investment Earnings	3,054,812	3,016,000	1,939,614	(1,076,386)
Fines and Forfeitures	183,329	181,000	178,351	(2,649)
All Other Revenues	1,546,853	1,527,200	1,902,373	375,173
Total Revenues	<u>46,886,800</u>	<u>46,291,100</u>	<u>44,770,943</u>	<u>(1,520,157)</u>
Expenditures:				
Public Safety:				
Coroner:				
Personal Services	316,514	325,670	324,078	1,592
Contractual Services	205,795	211,748	204,855	6,893
Other Expenditures	2,138	2,200	2,048	152
Total Coroner	<u>524,447</u>	<u>539,618</u>	<u>530,981</u>	<u>8,637</u>
Adult Probation:				
Personal Services	558,966	575,136	573,660	1,476
Materials and Supplies	2,430	2,500	2,500	0
Contractual Services	4,695	4,831	3,040	1,791
Other Expenditures	13,121	13,500	12,848	652
Total Adult Probation	<u>579,212</u>	<u>595,967</u>	<u>592,048</u>	<u>3,919</u>
Sheriff:				
Personal Services	13,761,724	14,159,823	13,602,092	557,731
Materials and Supplies	1,009,239	1,038,434	1,027,627	10,807
Contractual Services	1,455,986	1,498,105	1,389,594	108,511
Other Expenditures	25,391	26,126	25,808	318
Capital Outlay	314,642	323,744	311,343	12,401
Total Sheriff	<u>16,566,982</u>	<u>17,046,232</u>	<u>16,356,464</u>	<u>689,768</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, 2008**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Emergency Management:				
Personal Services	173,418	178,435	163,799	14,636
Materials and Supplies	2,430	2,500	2,292	208
Contractual Services	10,630	10,937	9,879	1,058
Other Expenditures	30,883	31,776	30,730	1,046
Capital Outlay	10,485	10,789	9,753	1,036
Total Emergency Management	<u>227,846</u>	<u>234,437</u>	<u>216,453</u>	<u>17,984</u>
911 Emergency Center:				
Personal Services	1,272,060	1,308,859	1,248,333	60,526
Materials and Supplies	5,528	5,688	4,076	1,612
Contractual Services	162,407	167,105	105,091	62,014
Other Expenditures	1,131	1,164	364	800
Capital Outlay	107,700	110,815	59,883	50,932
Total 911 Emergency Center	<u>1,548,826</u>	<u>1,593,631</u>	<u>1,417,747</u>	<u>175,884</u>
Total Public Safety	<u>19,447,313</u>	<u>20,009,885</u>	<u>19,113,693</u>	<u>896,192</u>
Health:				
Humane Officer:				
Personal Services	104,261	107,277	103,923	3,354
Other Expenditures	42,256	43,478	43,469	9
Total Humane Officer	<u>146,517</u>	<u>150,755</u>	<u>147,392</u>	<u>3,363</u>
Registration of Vital Statistics:				
Other Expenditures	2,916	3,000	2,049	951
Total Registration of Vital Statistics	<u>2,916</u>	<u>3,000</u>	<u>2,049</u>	<u>951</u>
Health and Welfare:				
Contractual Services	292,537	301,000	284,651	16,349
Total Health and Welfare	<u>292,537</u>	<u>301,000</u>	<u>284,651</u>	<u>16,349</u>
Total Health	<u>441,970</u>	<u>454,755</u>	<u>434,092</u>	<u>20,663</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, 2008**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Human Services:				
Veterans' Services Commission:				
Personal Services	310,771	319,761	296,911	22,850
Materials and Supplies	41,223	42,416	41,935	481
Contractual Services	883,146	908,694	905,766	2,928
Other Expenditures	246,026	253,143	248,900	4,243
Capital Outlay	128,290	132,000	131,970	30
Total Veterans' Services Commission	<u>1,609,456</u>	<u>1,656,014</u>	<u>1,625,482</u>	<u>30,532</u>
Child Welfare Board:				
Other Expenditures	3,307	3,403	403	3,000
Total Child Welfare Board	<u>3,307</u>	<u>3,403</u>	<u>403</u>	<u>3,000</u>
Indigent Fees:				
Contractual Services	1,249,358	1,285,500	1,224,525	60,975
Total Indigent Fees	<u>1,249,358</u>	<u>1,285,500</u>	<u>1,224,525</u>	<u>60,975</u>
Total Human Services	<u>2,862,121</u>	<u>2,944,917</u>	<u>2,850,410</u>	<u>94,507</u>
Conservation and Recreation:				
Agriculture:				
Other Expenditures	630,292	648,525	648,091	434
Total Agriculture	<u>630,292</u>	<u>648,525</u>	<u>648,091</u>	<u>434</u>
Parks:				
Contractual Services	533,785	549,226	549,226	0
Total Parks	<u>533,785</u>	<u>549,226</u>	<u>549,226</u>	<u>0</u>
Total Conservation and Recreation	<u>1,164,077</u>	<u>1,197,751</u>	<u>1,197,317</u>	<u>434</u>
Public Works:				
Sanitation and Drainage:				
Personal Services	70,236	72,268	72,184	84
Total Sanitation and Drainage	<u>70,236</u>	<u>72,268</u>	<u>72,184</u>	<u>84</u>
Total Public Works	<u>70,236</u>	<u>72,268</u>	<u>72,184</u>	<u>84</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, 2008***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
General Government:				
Commissioners:				
Personal Services	535,452	550,942	544,322	6,620
Materials and Supplies	1,944	2,000	0	2,000
Contractual Services	9,631	9,910	6,910	3,000
Other Expenditures	10,691	11,000	9,419	1,581
Total Commissioners	<u>557,718</u>	<u>573,852</u>	<u>560,651</u>	<u>13,201</u>
Auditor:				
Personal Services	699,348	719,579	710,486	9,093
Materials and Supplies	28,174	28,989	21,469	7,520
Contractual Services	45,597	46,916	44,131	2,785
Other Expenditures	8,800	9,054	7,286	1,768
Total Auditor	<u>781,919</u>	<u>804,538</u>	<u>783,372</u>	<u>21,166</u>
Treasurer:				
Personal Services	525,382	540,580	503,089	37,491
Materials and Supplies	25,132	25,859	21,067	4,792
Contractual Services	80,845	83,184	79,842	3,342
Other Expenditures	31,540	32,452	32,452	0
Total Treasurer	<u>662,899</u>	<u>682,075</u>	<u>636,450</u>	<u>45,625</u>
Prosecutor:				
Personal Services	2,005,375	2,063,387	1,919,523	143,864
Materials and Supplies	9,296	9,565	9,443	122
Contractual Services	75,896	78,092	75,862	2,230
Other Expenditures	36,897	37,963	37,177	786
Total Prosecutor	<u>2,127,464</u>	<u>2,189,007</u>	<u>2,042,005</u>	<u>147,002</u>
Law Library:				
Personal Services	58,130	59,811	29,427	30,384
Other Expenditures	97	100	0	100
Total Law Library	<u>58,227</u>	<u>59,911</u>	<u>29,427</u>	<u>30,484</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, 2008**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
County Planning Commission:				
Personal Services	659,640	678,722	604,031	74,691
Materials and Supplies	8,330	8,571	7,829	742
Contractual Services	125,057	128,675	108,036	20,639
Other Expenditures	7,970	8,200	6,278	1,922
Total County Planning Commission	<u>800,997</u>	<u>824,168</u>	<u>726,174</u>	<u>97,994</u>
Board of Elections:				
Personal Services	640,521	659,050	591,635	67,415
Materials and Supplies	300,458	309,150	272,395	36,755
Contractual Services	416,006	428,040	379,505	48,535
Other Expenditures	1,458	1,500	360	1,140
Total Board of Elections	<u>1,358,443</u>	<u>1,397,740</u>	<u>1,243,895</u>	<u>153,845</u>
County Recorder:				
Personal Services	554,002	570,028	507,113	62,915
Materials and Supplies	5,929	6,101	404	5,697
Contractual Services	14,797	15,225	5,052	10,173
Other Expenditures	2,430	2,500	2,414	86
Total County Recorder	<u>577,158</u>	<u>593,854</u>	<u>514,983</u>	<u>78,871</u>
Records Center:				
Personal Services	5,588	5,750	5,035	715
Total Records Center	<u>5,588</u>	<u>5,750</u>	<u>5,035</u>	<u>715</u>
Bureau of Inspection:				
Contractual Services	91,152	93,789	93,789	0
Total Bureau of Inspection	<u>91,152</u>	<u>93,789</u>	<u>93,789</u>	<u>0</u>
Maintenance and Operations:				
Personal Services	479,618	493,492	482,428	11,064
Materials and Supplies	625,181	643,266	597,071	46,195
Contractual Services	1,709,836	1,759,300	1,575,056	184,244
Other Expenditures	28,253	29,070	22,024	7,046
Capital Outlay	123,424	126,994	99,262	27,732
Total Maintenance and Operations	<u>2,966,312</u>	<u>3,052,122</u>	<u>2,775,841</u>	<u>276,281</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, 2008***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Information Systems Management:				
Personal Services	699,868	720,114	651,957	68,157
Materials and Supplies	18,814	19,358	14,303	5,055
Contractual Services	234,922	241,718	216,543	25,175
Other Expenditures	486	500	382	118
Capital Outlay	236,767	243,616	235,281	8,335
Total Information Systems Management	<u>1,190,857</u>	<u>1,225,306</u>	<u>1,118,466</u>	<u>106,840</u>
Clerk of Courts:				
Personal Services	985,588	1,014,099	984,845	29,254
Materials and Supplies	32,726	33,673	29,538	4,135
Contractual Services	7,289	7,500	1,218	6,282
Other Expenditures	1,458	1,500	945	555
Total Clerk of Courts	<u>1,027,061</u>	<u>1,056,772</u>	<u>1,016,546</u>	<u>40,226</u>
Common Pleas Court:				
Personal Services	788,563	811,375	798,812	12,563
Materials and Supplies	11,782	12,123	10,607	1,516
Contractual Services	158,077	162,650	156,169	6,481
Other Expenditures	24,604	25,315	22,981	2,334
Total Common Pleas Court	<u>983,026</u>	<u>1,011,463</u>	<u>988,569</u>	<u>22,894</u>
Court of Appeals:				
Other Expenditures	29,157	30,000	20,010	9,990
Total Court of Appeals	<u>29,157</u>	<u>30,000</u>	<u>20,010</u>	<u>9,990</u>
Municipal Court:				
Personal Services	180,842	186,073	184,817	1,256
Contractual Services	108,106	111,234	97,932	13,302
Total Municipal Court	<u>288,948</u>	<u>297,307</u>	<u>282,749</u>	<u>14,558</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, 2008***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Juvenile Court:				
Personal Services	2,102,347	2,163,164	2,096,446	66,718
Materials and Supplies	83,172	85,578	47,466	38,112
Contractual Services	1,329,503	1,367,963	1,311,957	56,006
Other Expenditures	18,700	19,241	16,719	2,522
Total Juvenile Court	<u>3,533,722</u>	<u>3,635,946</u>	<u>3,472,588</u>	<u>163,358</u>
Probate Court:				
Personal Services	335,123	344,817	329,804	15,013
Materials and Supplies	4,825	4,965	2,151	2,814
Contractual Services	16,382	16,856	10,020	6,836
Other Expenditures	18,192	18,718	16,604	2,114
Total Probate Court	<u>374,522</u>	<u>385,356</u>	<u>358,579</u>	<u>26,777</u>
Domestic Court:				
Personal Services	1,218,299	1,253,542	1,182,780	70,762
Materials and Supplies	9,209	9,475	8,566	909
Contractual Services	44,282	45,563	20,277	25,286
Other Expenditures	31,398	32,307	26,801	5,506
Total Domestic Court	<u>1,303,188</u>	<u>1,340,887</u>	<u>1,238,424</u>	<u>102,463</u>
Human Resources:				
Personal Services	312,101	321,129	255,693	65,436
Materials and Supplies	1,152	1,185	834	351
Contractual Services	36,567	37,625	28,749	8,876
Other Expenditures	7,540	7,759	5,987	1,772
Total Human Resources	<u>357,360</u>	<u>367,698</u>	<u>291,263</u>	<u>76,435</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, 2008**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Insurance/Pension/Taxes:				
Personal Services	402,237	413,873	398,108	15,765
Contractual Services	612,968	630,700	512,727	117,973
Total Insurance/Pension/Taxes	1,015,205	1,044,573	910,835	133,738
General Administration:				
Contractual Services	24,297	25,000	25,000	0
Other Expenditures	295,797	304,352	281,699	22,653
Total General Administration	320,094	329,352	306,699	22,653
Total General Government	20,411,017	21,001,466	19,416,350	1,585,116
Capital Outlay	2,173,918	2,236,807	2,095,895	140,912
Total Expenditures	46,570,652	47,917,849	45,179,941	2,737,908
Excess (Deficiency) of Revenues Over (Under) Expenditures	316,148	(1,626,749)	(408,998)	1,217,751
Other Financing Sources (Uses):				
Sale of Capital Assets	53,500	53,500	32,464	(21,036)
Transfers In	240,000	240,000	254,304	14,304
Transfers Out	(4,538,669)	(4,538,669)	(4,486,063)	52,606
Advances In	200,000	200,000	353,640	153,640
Advances Out	(396,650)	(396,650)	(393,490)	3,160
Total Other Financing Sources (Uses)	(4,441,819)	(4,441,819)	(4,239,145)	202,674
Net Changes in Fund Balance	(4,125,671)	(6,068,568)	(4,648,143)	1,420,425
Fund Balance at Beginning of Year	12,301,867	12,301,867	12,301,867	0
Prior Year Encumbrances	1,532,283	1,532,283	1,532,283	0
Fund Balance at End of Year	<u>\$ 9,708,479</u>	<u>\$ 7,765,582</u>	<u>\$ 9,186,007</u>	<u>\$ 1,420,425</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, 2008**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 17,998,009	\$ 17,776,204	\$ 18,348,786	\$ 572,582
All Other Revenues	376,145	371,509	369,248	(2,261)
Total Revenues	<u>18,374,154</u>	<u>18,147,713</u>	<u>18,718,034</u>	<u>570,321</u>
Expenditures:				
Human Services:				
Personal Services	8,939,982	9,167,508	8,775,484	392,024
Materials and Supplies	177,761	182,285	155,022	27,263
Contractual Services	8,786,130	9,009,740	8,594,065	415,675
Other Expenditures	3,833,995	3,931,571	3,552,512	379,059
Capital Outlay	383,684	393,449	329,935	63,514
Total Expenditures	<u>22,121,552</u>	<u>22,684,553</u>	<u>21,407,018</u>	<u>1,277,535</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,747,398)	(4,536,840)	(2,688,984)	1,847,856
Other Financing Sources (Uses):				
Transfers In	3,500,000	3,506,441	2,973,636	(532,805)
Transfers Out	(585,000)	(585,000)	(488,768)	96,232
Total Other Financing Sources (Uses)	<u>2,915,000</u>	<u>2,921,441</u>	<u>2,484,868</u>	<u>(436,573)</u>
Net Change in Fund Balance	(832,398)	(1,615,399)	(204,116)	1,411,283
Fund Balance at Beginning of Year	1,133,377	1,133,377	1,133,377	0
Prior Year Encumbrances	592,090	592,090	592,090	0
Fund Balance at End of Year	<u>\$ 893,069</u>	<u>\$ 110,068</u>	<u>\$ 1,521,351</u>	<u>\$ 1,411,283</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, 2008**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 6,101,500	\$ 6,101,500	\$ 6,117,353	\$ 15,853
Intergovernmental Revenues	4,017,650	4,017,650	3,438,946	(578,704)
Charges for Services	316,200	316,200	330,342	14,142
All Other Revenues	892,000	892,000	851,737	(40,263)
Total Revenues	<u>11,327,350</u>	<u>11,327,350</u>	<u>10,738,378</u>	<u>(588,972)</u>
Expenditures:				
Human Services:				
Personal Services	8,560,738	8,588,130	8,074,552	513,578
Materials and Supplies	369,114	370,295	310,600	59,695
Contractual Services	3,012,641	3,022,281	2,521,308	500,973
Other Expenditures	350,208	351,329	265,543	85,786
Capital Outlay	208,751	209,418	85,195	124,223
Total Expenditures	<u>12,501,452</u>	<u>12,541,453</u>	<u>11,257,198</u>	<u>1,284,255</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,174,102)	(1,214,103)	(518,820)	695,283
Other Financing Sources (Uses):				
Transfers In	0	0	100,000	100,000
Transfers Out	0	(100,000)	(100,000)	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>(100,000)</u>	<u>0</u>	<u>100,000</u>
Net Change in Fund Balance	(1,174,102)	(1,314,103)	(518,820)	795,283
Fund Balance at Beginning of Year	5,007,163	5,007,163	5,007,163	0
Prior Year Encumbrances	429,261	429,261	429,261	0
Fund Balance at End of Year	<u>\$ 4,262,322</u>	<u>\$ 4,122,321</u>	<u>\$ 4,917,604</u>	<u>\$ 795,283</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, 2008**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
CHILDREN'S SERVICES FUND				
Revenues:				
Taxes	\$ 3,018,766	\$ 2,905,475	\$ 2,909,987	\$ 4,512
Intergovernmental Revenues	4,367,129	4,203,235	4,870,137	666,902
Charges for Services	7,377	7,100	0	(7,100)
All Other Revenues	359,388	345,900	382,820	36,920
Total Revenues	<u>7,752,660</u>	<u>7,461,710</u>	<u>8,162,944</u>	<u>701,234</u>
Expenditures:				
Human Services:				
Materials and Supplies	3,610	4,000	0	4,000
Contractual Services	5,698,269	6,314,303	6,246,947	67,356
Other Expenditures	1,108,336	1,228,157	1,186,065	42,092
Total Expenditures	<u>6,810,215</u>	<u>7,546,460</u>	<u>7,433,012</u>	<u>113,448</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	942,445	(84,750)	729,932	814,682
Other Financing Sources (Uses):				
Transfers In	3,489,050	3,780,000	4,195,807	415,807
Transfers Out	(5,500,000)	(5,407,620)	(5,384,032)	23,588
Total Other Financing Sources (Uses)	<u>(2,010,950)</u>	<u>(1,627,620)</u>	<u>(1,188,225)</u>	<u>439,395</u>
Net Change in Fund Balance	(1,068,505)	(1,712,370)	(458,293)	1,254,077
Fund Balance at Beginning of Year	1,506,977	1,506,977	1,506,977	0
Prior Year Encumbrances	530,396	530,396	530,396	0
Fund Balance at End of Year	<u>\$ 968,868</u>	<u>\$ 325,003</u>	<u>\$ 1,579,080</u>	<u>\$ 1,254,077</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, 2008***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 65,400	\$ 77,114	\$ 11,714
Licenses and Permits	250,000	303,936	53,936
Fines and Forfeitures	15,500	18,764	3,264
All Other Revenues	27,400	9,476	(17,924)
Total Revenues	<u>358,300</u>	<u>409,290</u>	<u>50,990</u>
Expenditures:			
Health:			
Personal Services	235,544	223,034	12,510
Materials and Supplies	44,448	44,342	106
Contractual Services	139,566	129,211	10,355
Other Expenditures	7,215	7,127	88
Capital Outlay	8,801	3,800	5,001
Total Expenditures	<u>435,574</u>	<u>407,514</u>	<u>28,060</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(77,274)	1,776	79,050
Fund Balance at Beginning of Year	111,605	111,605	0
Prior Year Encumbrances	16,250	16,250	0
Fund Balance at End of Year	<u>\$ 50,581</u>	<u>\$ 129,631</u>	<u>\$ 79,050</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, 2008***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 1,639,200	\$ 1,682,212	\$ 43,012
All Other Revenues	1,000	250	(750)
Total Revenues	<u>1,640,200</u>	<u>1,682,462</u>	<u>42,262</u>
Expenditures:			
General Government:			
Personal Services	1,412,571	1,365,675	46,896
Materials and Supplies	21,490	8,712	12,778
Contractual Services	519,466	506,518	12,948
Other Expenditures	43,988	41,319	2,669
Capital Outlay	54,630	40,838	13,792
Total Expenditures	<u>2,052,145</u>	<u>1,963,062</u>	<u>89,083</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(411,945)	(280,600)	131,345
Fund Balance at Beginning of Year	3,276,361	3,276,361	0
Prior Year Encumbrances	26,054	26,054	0
Fund Balance at End of Year	<u>\$ 2,890,470</u>	<u>\$ 3,021,815</u>	<u>\$ 131,345</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, 2008**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
MOTOR VEHICLE AND GASOLINE TAX FUND			
Revenues:			
Taxes	\$ 423,000	\$ 423,251	\$ 251
Intergovernmental Revenues	6,115,000	6,254,006	139,006
Fines and Forfeitures	375,000	377,524	2,524
All Other Revenues	0	116,899	116,899
Total Revenues	<u>6,913,000</u>	<u>7,171,680</u>	<u>258,680</u>
Expenditures:			
Public Works:			
Personal Services	4,010,978	3,976,242	34,736
Materials and Supplies	1,707,030	1,619,623	87,407
Contractual Services	119,508	93,523	25,985
Other Expenditures	6,000	5,049	951
Capital Outlay	<u>1,632,152</u>	<u>1,618,893</u>	<u>13,259</u>
Total Expenditures	<u>7,475,668</u>	<u>7,313,330</u>	<u>162,338</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(562,668)	(141,650)	421,018
Other Financing Sources (Uses):			
Transfers In	40,000	0	(40,000)
Transfers Out	<u>(150,000)</u>	<u>(150,000)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(110,000)</u>	<u>(150,000)</u>	<u>(40,000)</u>
Net Change in Fund Balance	(672,668)	(291,650)	381,018
Fund Balance at Beginning of Year	488,802	488,802	0
Prior Year Encumbrances	<u>183,865</u>	<u>183,865</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ (1)</u>	<u>\$ 381,017</u>	<u>\$ 381,018</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, 2008**

	ADULT PROBATION FUND		Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	
Revenues:			
Intergovernmental Revenues	\$ 132,089	\$ 276,206	\$ 144,117
Charges for Services	51,600	51,551	(49)
Total Revenues	<u>183,689</u>	<u>327,757</u>	<u>144,068</u>
Expenditures:			
Public Safety:			
Personal Services	235,609	229,398	6,211
Materials and Supplies	11,076	5,847	5,229
Contractual Services	35,417	26,574	8,843
Capital Outlay	31,926	23,917	8,009
Total Expenditures	<u>314,028</u>	<u>285,736</u>	<u>28,292</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(130,339)	42,021	172,360
Fund Balance at Beginning of Year	95,045	95,045	0
Prior Year Encumbrances	5,965	5,965	0
Fund Balance at End of Year	<u>\$ (29,329)</u>	<u>\$ 143,031</u>	<u>\$ 172,360</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, 2008**

	PLANNING FUND		Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	
Revenues:			
Intergovernmental Revenues	\$ 893,000	\$ 756,632	\$ (136,368)
Charges for Services	60,000	149,041	89,041
Investment Earnings	32,900	11,290	(21,610)
Total Revenues	<u>985,900</u>	<u>916,963</u>	<u>(68,937)</u>
Expenditures:			
Community and Economic Development:			
Personal Services	317,615	310,072	7,543
Materials and Supplies	2,025	1,397	628
Contractual Services	1,087,592	1,009,155	78,437
Other Expenditures	15,123	15,001	122
Total Expenditures	<u>1,422,355</u>	<u>1,335,625</u>	<u>86,730</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(436,455)	(418,662)	17,793
Fund Balance at Beginning of Year	547,258	547,258	0
Prior Year Encumbrances	63,264	63,264	0
Fund Balance at End of Year	<u>\$ 174,067</u>	<u>\$ 191,860</u>	<u>\$ 17,793</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, 2008***

LITTER CONTROL AND RECYCLING FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 499,226	\$ 517,056	\$ 17,830
Charges for Services	32,317	32,396	79
All Other Revenues	0	32	32
Total Revenues	<u>531,543</u>	<u>549,484</u>	<u>17,941</u>
Expenditures:			
Public Works:			
Personal Services	295,506	287,361	8,145
Materials and Supplies	132,835	113,426	19,409
Contractual Services	71,519	69,302	2,217
Other Expenditures	22,155	12,243	9,912
Capital Outlay	53,352	51,262	2,090
Total Expenditures	<u>575,367</u>	<u>533,594</u>	<u>41,773</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(43,824)	15,890	59,714
Fund Balance at Beginning of Year	109,763	109,763	0
Prior Year Encumbrances	9,786	9,786	0
Fund Balance at End of Year	<u>\$ 75,725</u>	<u>\$ 135,439</u>	<u>\$ 59,714</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, 2008**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
CHILD SUPPORT ENFORCEMENT FUND			
Revenues:			
Intergovernmental Revenues	\$ 3,022,697	\$ 3,113,494	\$ 90,797
Charges for Services	517,750	562,278	44,528
Total Revenues	<u>3,540,447</u>	<u>3,675,772</u>	<u>135,325</u>
Expenditures:			
Human Services:			
Personal Services	3,570,295	3,397,578	172,717
Materials and Supplies	80,000	73,836	6,164
Contractual Services	765,603	598,203	167,400
Other Expenditures	28,531	24,219	4,312
Capital Outlay	28,115	25,175	2,940
Total Expenditures	<u>4,472,544</u>	<u>4,119,011</u>	<u>353,533</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(932,097)	(443,239)	488,858
Other Financing Sources (Uses):			
Transfers In	<u>400,000</u>	<u>400,000</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>400,000</u>	<u>400,000</u>	<u>0</u>
Fund Balance at Beginning of Year	603,377	603,377	0
Prior Year Encumbrances	<u>36,699</u>	<u>36,699</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 107,979</u>	<u>\$ 596,837</u>	<u>\$ 488,858</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, 2008***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 2,610,604	\$ 2,618,995	\$ 8,391
Intergovernmental Revenues	517,396	519,056	1,660
Total Revenues	<u>3,128,000</u>	<u>3,138,051</u>	<u>10,051</u>
Expenditures:			
Human Services:			
Contractual Services	3,140,049	3,140,049	0
Capital Outlay	10,000	10,000	0
Total Expenditures	<u>3,150,049</u>	<u>3,150,049</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(22,049)	(11,998)	10,051
Fund Balance at Beginning of Year	825,423	825,423	0
Fund Balance at End of Year	<u>\$ 803,374</u>	<u>\$ 813,425</u>	<u>\$ 10,051</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, 2008**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 18,400	\$ 21,635	\$ 3,235
Total Revenues	<u>18,400</u>	<u>21,635</u>	<u>3,235</u>
Expenditures:			
General Government:			
Other Expenditures	<u>19,781</u>	<u>18,278</u>	<u>1,503</u>
Total Expenditures	<u>19,781</u>	<u>18,278</u>	<u>1,503</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,381)	3,357	4,738
Fund Balance at Beginning of Year	(1)	(1)	0
Prior Year Encumbrances	<u>1,385</u>	<u>1,385</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 3</u>	<u>\$ 4,741</u>	<u>\$ 4,738</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, 2008**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 58,570	\$ 73,114	\$ 14,544
Total Revenues	<u>58,570</u>	<u>73,114</u>	<u>14,544</u>
Expenditures:			
General Government:			
Contractual Services	<u>78,645</u>	<u>28,870</u>	<u>49,775</u>
Total Expenditures	<u>78,645</u>	<u>28,870</u>	<u>49,775</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,075)	44,244	64,319
Other Financing Sources (Uses):			
Advances Out	<u>(31,800)</u>	<u>(31,800)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(31,800)</u>	<u>(31,800)</u>	<u>0</u>
Net Change in Fund Balance	(51,875)	12,444	64,319
Fund Balance at Beginning of Year	57,127	57,127	0
Prior Year Encumbrances	<u>15,344</u>	<u>15,344</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 20,596</u>	<u>\$ 84,915</u>	<u>\$ 64,319</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, 2008**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 33,400	\$ 36,041	\$ 2,641
Total Revenues	<u>33,400</u>	<u>36,041</u>	<u>2,641</u>
Expenditures:			
General Government:			
Contractual Services	84,553	16,164	68,389
Total Expenditures	<u>84,553</u>	<u>16,164</u>	<u>68,389</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(51,153)	19,877	71,030
Fund Balance at Beginning of Year	87,086	87,086	0
Fund Balance at End of Year	<u>\$ 35,933</u>	<u>\$ 106,963</u>	<u>\$ 71,030</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, 2008***

CERTIFICATE OF TITLE FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 724,000	\$ 687,585	\$ (36,415)
Total Revenues	<u>724,000</u>	<u>687,585</u>	<u>(36,415)</u>
Expenditures:			
General Government:			
Personal Services	626,230	570,260	55,970
Materials and Supplies	13,580	9,088	4,492
Contractual Services	52,416	35,346	17,070
Other Expenditures	13,264	7,151	6,113
Capital Outlay	6,850	951	5,899
Total Expenditures	<u>712,340</u>	<u>622,796</u>	<u>89,544</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	11,660	64,789	53,129
Fund Balance at Beginning of Year	537,106	537,106	0
Prior Year Encumbrances	<u>4,610</u>	<u>4,610</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 553,376</u>	<u>\$ 606,505</u>	<u>\$ 53,129</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, 2008**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 120,000	\$ 103,539	\$ (16,461)
Total Revenues	<u>120,000</u>	<u>103,539</u>	<u>(16,461)</u>
Expenditures:			
General Government:			
Contractual Services	<u>263,798</u>	<u>89,286</u>	<u>174,512</u>
Total Expenditures	<u>263,798</u>	<u>89,286</u>	<u>174,512</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(143,798)	14,253	158,051
Fund Balance at Beginning of Year	235,913	235,913	0
Prior Year Encumbrances	<u>13,798</u>	<u>13,798</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 105,913</u>	<u>\$ 263,964</u>	<u>\$ 158,051</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, 2008**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Licenses and Permits	\$ 22,200	\$ 47,590	\$ 25,390
Total Revenues	<u>22,200</u>	<u>47,590</u>	<u>25,390</u>
Expenditures:			
General Government:			
Contractual Services	<u>45,235</u>	<u>31,000</u>	<u>14,235</u>
Total Expenditures	<u>45,235</u>	<u>31,000</u>	<u>14,235</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(23,035)	16,590	39,625
Fund Balance at Beginning of Year	18,035	18,035	0
Prior Year Encumbrances	<u>5,000</u>	<u>5,000</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 39,625</u>	<u>\$ 39,625</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, 2008**

	<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>111</u>	<u>111</u>	<u>0</u>
Total Expenditures	<u>111</u>	<u>111</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(111)	(111)	0
Fund Balance at Beginning of Year	<u>111</u>	<u>111</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2008***

	<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, 2008**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 0	\$ 262	\$ 262
Total Revenues	<u>0</u>	<u>262</u>	<u>262</u>
Expenditures:			
Public Safety:			
Contractual Services	<u>4,252</u>	<u>0</u>	<u>4,252</u>
Total Expenditures	<u>4,252</u>	<u>0</u>	<u>4,252</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,252)	262	4,514
Fund Balance at Beginning of Year	<u>4,251</u>	<u>4,251</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ (1)</u>	<u>\$ 4,513</u>	<u>\$ 4,514</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, 2008***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 941,377	\$ 1,150,971	\$ 209,594
Total Revenues	<u>941,377</u>	<u>1,150,971</u>	<u>209,594</u>
Expenditures:			
Human Services:			
Materials and Supplies	1,556	332	1,224
Contractual Services	1,344,457	1,219,908	124,549
Other Expenditures	4,042	1,518	2,524
Capital Outlay	<u>37</u>	<u>37</u>	<u>0</u>
Total Expenditures	<u>1,350,092</u>	<u>1,221,795</u>	<u>128,297</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(408,715)	(70,824)	337,891
Fund Balance at Beginning of Year	516,390	516,390	0
Prior Year Encumbrances	<u>52,106</u>	<u>52,106</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 159,781</u>	<u>\$ 497,672</u>	<u>\$ 337,891</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, 2008***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 993,495	\$ 1,896,083	\$ 902,588
Total Revenues	<u>993,495</u>	<u>1,896,083</u>	<u>902,588</u>
Expenditures:			
Public Safety:			
Personal Services	1,533,280	1,428,099	105,181
Materials and Supplies	126,913	120,504	6,409
Contractual Services	267,362	236,191	31,171
Capital Outlay	46,422	42,053	4,369
Total Expenditures	<u>1,973,977</u>	<u>1,826,847</u>	<u>147,130</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(980,482)	69,236	1,049,718
Fund Balance at Beginning of Year	130,931	130,931	0
Prior Year Encumbrances	27,832	27,832	0
Fund Balance at End of Year	<u>\$ (821,719)</u>	<u>\$ 227,999</u>	<u>\$ 1,049,718</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, 2008***

	EMERGENCY PLANNING FUND		Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	
Revenues:			
Intergovernmental Revenues	\$ 10,000	\$ 34,773	\$ 24,773
Total Revenues	<u>10,000</u>	<u>34,773</u>	<u>24,773</u>
Expenditures:			
Public Safety:			
Contractual Services	2,000	2,000	0
Other Expenditures	<u>36,699</u>	<u>35,028</u>	<u>1,671</u>
Total Expenditures	<u>38,699</u>	<u>37,028</u>	<u>1,671</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(28,699)	(2,255)	26,444
Fund Balance at Beginning of Year	22,247	22,247	0
Prior Year Encumbrances	<u>6,699</u>	<u>6,699</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 247</u>	<u>\$ 26,691</u>	<u>\$ 26,444</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, 2008***

	<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, 2008***

	<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, 2008***

	<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, 2008**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Licenses and Permits	\$ 1,000	\$ 980	\$ (20)
Total Revenues	<u>1,000</u>	<u>980</u>	<u>(20)</u>
Expenditures:			
Human Services:			
Contractual Services	<u>4,357</u>	<u>0</u>	<u>4,357</u>
Total Expenditures	<u>4,357</u>	<u>0</u>	<u>4,357</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,357)	980	4,337
Fund Balance at Beginning of Year	<u>4,481</u>	<u>4,481</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,124</u>	<u>\$ 5,461</u>	<u>\$ 4,337</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, 2008***

	<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, 2008**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Licenses and Permits	\$ 38,000	\$ 38,289	\$ 289
Total Revenues	<u>38,000</u>	<u>38,289</u>	<u>289</u>
Expenditures:			
Human Services:			
Contractual Services	<u>59,511</u>	<u>38,812</u>	<u>20,699</u>
Total Expenditures	<u>59,511</u>	<u>38,812</u>	<u>20,699</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(21,511)	(523)	20,988
Fund Balance at Beginning of Year	<u>21,511</u>	<u>21,511</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 20,988</u>	<u>\$ 20,988</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, 2008**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 0	\$ 938	\$ 938
Total Revenues	<u>0</u>	<u>938</u>	<u>938</u>
Expenditures:			
General Government:			
Contractual Services	<u>24,427</u>	<u>1,282</u>	<u>23,145</u>
Total Expenditures	<u>24,427</u>	<u>1,282</u>	<u>23,145</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(24,427)	(344)	24,083
Fund Balance at Beginning of Year	<u>24,089</u>	<u>24,089</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ (338)</u>	<u>\$ 23,745</u>	<u>\$ 24,083</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, 2008**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 117,600	\$ 119,108	\$ 1,508
Total Revenues	<u>117,600</u>	<u>119,108</u>	<u>1,508</u>
Expenditures:			
General Government:			
Materials and Supplies	<u>108,407</u>	<u>68,787</u>	<u>39,620</u>
Total Expenditures	<u>108,407</u>	<u>68,787</u>	<u>39,620</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	9,193	50,321	41,128
Other Financing Sources (Uses):			
Transfers Out	<u>(13,870)</u>	<u>(13,870)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(13,870)</u>	<u>(13,870)</u>	<u>0</u>
Net Change in Fund Balance	(4,677)	36,451	41,128
Fund Balance at Beginning of Year	134,894	134,894	0
Prior Year Encumbrances	<u>10,907</u>	<u>10,907</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 141,124</u>	<u>\$ 182,252</u>	<u>\$ 41,128</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, 2008**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 354,600	\$ 351,485	\$ (3,115)
Total Revenues	<u>354,600</u>	<u>351,485</u>	<u>(3,115)</u>
Expenditures:			
General Government:			
Personal Services	430,339	388,202	42,137
Materials and Supplies	2,140	260	1,880
Contractual Services	120,174	97,947	22,227
Other Expenditures	500	318	182
Capital Outlay	24,920	21,626	3,294
Total Expenditures	<u>578,073</u>	<u>508,353</u>	<u>69,720</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(223,473)	(156,868)	66,605
Fund Balance at Beginning of Year	1,121,282	1,121,282	0
Prior Year Encumbrances	22,017	22,017	0
Fund Balance at End of Year	<u>\$ 919,826</u>	<u>\$ 986,431</u>	<u>\$ 66,605</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, 2008***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 167,786	\$ 285,016	\$ 117,230
Fines and Forfeitures	62,000	57,604	(4,396)
Total Revenues	<u>229,786</u>	<u>342,620</u>	<u>112,834</u>
Expenditures:			
Public Safety:			
Contractual Services	<u>146,689</u>	<u>306,298</u>	<u>(159,609)</u>
Total Expenditures	<u>146,689</u>	<u>306,298</u>	<u>(159,609)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	83,097	36,322	(46,775)
Fund Balance at Beginning of Year	<u>133,639</u>	<u>133,639</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 216,736</u>	<u>\$ 169,961</u>	<u>\$ (46,775)</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, 2008**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 0	\$ 5,194	\$ 5,194
Total Revenues	<u>0</u>	<u>5,194</u>	<u>5,194</u>
Expenditures:			
Community and Economic Development:			
Contractual Services	<u>164,000</u>	<u>45,000</u>	<u>119,000</u>
Total Expenditures	<u>164,000</u>	<u>45,000</u>	<u>119,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(164,000)	(39,806)	124,194
Fund Balance at Beginning of Year	<u>164,217</u>	<u>164,217</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 217</u>	<u>\$ 124,411</u>	<u>\$ 124,194</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, 2008**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 372,000	\$ 355,624	\$ (16,376)
Total Revenues	<u>372,000</u>	<u>355,624</u>	<u>(16,376)</u>
Expenditures:			
Public Safety:			
Capital Outlay	<u>952,994</u>	<u>66,226</u>	<u>886,768</u>
Total Expenditures	<u>952,994</u>	<u>66,226</u>	<u>886,768</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(580,994)	289,398	870,392
Fund Balance at Beginning of Year	585,355	585,355	0
Prior Year Encumbrances	<u>12,139</u>	<u>12,139</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 16,500</u>	<u>\$ 886,892</u>	<u>\$ 870,392</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, 2008***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 250,668	\$ 250,673	\$ 5
All Other Revenues	0	54	54
Total Revenues	<u>250,668</u>	<u>250,727</u>	<u>59</u>
Expenditures:			
Public Safety:			
Personal Services	241,535	237,110	4,425
Contractual Services	44,962	43,584	1,378
Other Expenditures	4,767	3,100	1,667
Total Expenditures	<u>291,264</u>	<u>283,794</u>	<u>7,470</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(40,596)	(33,067)	7,529
Fund Balance at Beginning of Year	185,476	185,476	0
Prior Year Encumbrances	2,962	2,962	0
Fund Balance at End of Year	<u>\$ 147,842</u>	<u>\$ 155,371</u>	<u>\$ 7,529</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, 2008***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 445,385	\$ 440,928	\$ (4,457)
Charges for Services	630,962	721,323	90,361
All Other Revenues	169,273	162,298	(6,975)
Total Revenues	<u>1,245,620</u>	<u>1,324,549</u>	<u>78,929</u>
Expenditures:			
General Government:			
Personal Services	212,201	212,040	161
Materials and Supplies	1,030	346	684
Contractual Services	1,144,224	1,141,078	3,146
Other Expenditures	3,798	3,185	613
Capital Outlay	148,310	145,150	3,160
Total Expenditures	<u>1,509,563</u>	<u>1,501,799</u>	<u>7,764</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(263,943)	(177,250)	86,693
Other Financing Sources (Uses):			
Transfers In	85,000	85,000	0
Total Other Financing Sources (Uses)	<u>85,000</u>	<u>85,000</u>	<u>0</u>
Net Change in Fund Balance	(178,943)	(92,250)	86,693
Fund Balance at Beginning of Year	118,601	118,601	0
Prior Year Encumbrances	80,789	80,789	0
Fund Balance at End of Year	<u>\$ 20,447</u>	<u>\$ 107,140</u>	<u>\$ 86,693</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, 2008**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Special Assessments	\$ 103,860	\$ 111,353	\$ 7,493
Total Revenues	<u>103,860</u>	<u>111,353</u>	<u>7,493</u>
Expenditures:			
Public Works:			
Capital Outlay	<u>287,050</u>	<u>65,689</u>	<u>221,361</u>
Total Expenditures	<u>287,050</u>	<u>65,689</u>	<u>221,361</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(183,190)	45,664	228,854
Fund Balance at Beginning of Year	259,448	259,448	0
Prior Year Encumbrances	<u>6,041</u>	<u>6,041</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 82,299</u>	<u>\$ 311,153</u>	<u>\$ 228,854</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2008**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 286,586	\$ 125,582	\$ (161,004)
Total Revenues	<u>286,586</u>	<u>125,582</u>	<u>(161,004)</u>
Expenditures:			
Public Safety:			
Contractual Services	290,613	128,965	161,648
Capital Outlay	6,144	2,873	3,271
Total Expenditures	<u>296,757</u>	<u>131,838</u>	<u>164,919</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,171)	(6,256)	3,915
Fund Balance at Beginning of Year	17,194	17,194	0
Fund Balance at End of Year	<u>\$ 7,023</u>	<u>\$ 10,938</u>	<u>\$ 3,915</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, 2008**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 10,179	\$ 10,179	\$ 0
Total Revenues	<u>10,179</u>	<u>10,179</u>	<u>0</u>
Expenditures:			
General Government:			
Contractual Services	<u>10,179</u>	<u>9,660</u>	<u>519</u>
Total Expenditures	<u>10,179</u>	<u>9,660</u>	<u>519</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	519	519
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 519</u>	<u>\$ 519</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, 2008**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 18,000	\$ 19,148	\$ 1,148
Total Revenues	<u>18,000</u>	<u>19,148</u>	<u>1,148</u>
Expenditures:			
General Government:			
Contractual Services	<u>19,410</u>	<u>12,515</u>	<u>6,895</u>
Total Expenditures	<u>19,410</u>	<u>12,515</u>	<u>6,895</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,410)	6,633	8,043
Fund Balance at Beginning of Year	39,836	39,836	0
Prior Year Encumbrances	<u>1,410</u>	<u>1,410</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 39,836</u>	<u>\$ 47,879</u>	<u>\$ 8,043</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, 2008**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 15	\$ 15	\$ 0
Fines and Forfeitures	50,000	79,012	29,012
Total Revenues	<u>50,015</u>	<u>79,027</u>	<u>29,012</u>
Expenditures:			
General Government:			
Personal Services	359	359	0
Contractual Services	67,186	26,647	40,539
Total Expenditures	<u>67,545</u>	<u>27,006</u>	<u>40,539</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(17,530)	52,021	69,551
Fund Balance at Beginning of Year	83,163	83,163	0
Prior Year Encumbrances	17,186	17,186	0
Fund Balance at End of Year	<u>\$ 82,819</u>	<u>\$ 152,370</u>	<u>\$ 69,551</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, 2008**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 200,000	\$ 198,942	\$ (1,058)
All Other Revenues	22,325	22,470	145
Total Revenues	<u>222,325</u>	<u>221,412</u>	<u>(913)</u>
Expenditures:			
Debt Service:			
Principal Retirement	14,415,000	12,399,834	2,015,166
Interest and Fiscal Charges	1,085,000	923,708	161,292
Total Expenditures	<u>15,500,000</u>	<u>13,323,542</u>	<u>2,176,458</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,277,675)	(13,102,130)	2,175,545
Other Financing Sources (Uses):			
OWDA Loan Proceeds	11,500,000	11,046,832	(453,168)
General Obligation Notes Issued	700,000	700,000	0
Transfers In	1,625,175	1,618,505	(6,670)
Transfers Out	0	(36,235)	(36,235)
Total Other Financing Sources (Uses)	<u>13,825,175</u>	<u>13,329,102</u>	<u>(496,073)</u>
Net Change in Fund Balance	(1,452,500)	226,972	1,679,472
Fund Balance at Beginning of Year	<u>3,631,443</u>	<u>3,631,443</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 2,178,943</u>	<u>\$ 3,858,415</u>	<u>\$ 1,679,472</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, 2008**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Special Assessments	\$ 55,000	\$ 33,692	\$ (21,308)
Total Revenues	<u>55,000</u>	<u>33,692</u>	<u>(21,308)</u>
Expenditures:			
Debt Service:			
Principal Retirement	33,237	24,678	8,559
Interest and Fiscal Charges	<u>33,237</u>	<u>24,589</u>	<u>8,648</u>
Total Expenditures	<u>66,474</u>	<u>49,267</u>	<u>17,207</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,474)	(15,575)	(4,101)
Fund Balance at Beginning of Year	<u>134,091</u>	<u>134,091</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 122,617</u>	<u>\$ 118,516</u>	<u>\$ (4,101)</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, 2008**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Investment Earnings	\$ 100	\$ 65	\$ (35)
All Other Revenues	0	48,236	48,236
Total Revenues	<u>100</u>	<u>48,301</u>	<u>48,201</u>
Expenditures:			
Capital Outlay	<u>4,006,543</u>	<u>3,064,244</u>	<u>942,299</u>
Total Expenditures	<u>4,006,543</u>	<u>3,064,244</u>	<u>942,299</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,006,443)	(3,015,943)	990,500
Other Financing Sources (Uses):			
General Obligation Notes Issued	0	1,000,000	1,000,000
Transfers In	3,688	1,087,660	1,083,972
Advances In	1,800,000	193,490	(1,606,510)
Advances Out	<u>(121,840)</u>	<u>(121,840)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>1,681,848</u>	<u>2,159,310</u>	<u>477,462</u>
Net Change in Fund Balance	(2,324,595)	(856,633)	1,467,962
Fund Balance at Beginning of Year	600,541	600,541	0
Prior Year Encumbrances	<u>1,206,673</u>	<u>1,206,673</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ (517,381)</u>	<u>\$ 950,581</u>	<u>\$ 1,467,962</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, 2008**

	ROAD PROJECTS FUND		Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	
Revenues:			
All Other Revenues	<u>\$ 1,579</u>	<u>\$ 1,420</u>	<u>\$ (159)</u>
Total Revenues	<u>1,579</u>	<u>1,420</u>	<u>(159)</u>
Expenditures:			
Capital Outlay	<u>77,016</u>	<u>48,591</u>	<u>28,425</u>
Total Expenditures	<u>77,016</u>	<u>48,591</u>	<u>28,425</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(75,437)	(47,171)	28,266
Fund Balance at Beginning of Year	<u>79,845</u>	<u>79,845</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 4,408</u>	<u>\$ 32,674</u>	<u>\$ 28,266</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, 2008***

	<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, 2008***

	CAPITAL GRANTS FUND		Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
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>5,753</u>	<u>5,753</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, 2008**

	BIKE PATH FUND		Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Capital Outlay	<u>50,000</u>	<u>31,567</u>	<u>18,433</u>
Total Expenditures	<u>50,000</u>	<u>31,567</u>	<u>18,433</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(50,000)	(31,567)	18,433
Other Financing Sources (Uses):			
Transfers In	<u>50,000</u>	<u>50,000</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>50,000</u>	<u>50,000</u>	<u>0</u>
Net Change in Fund Balance	0	18,433	18,433
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 18,433</u>	<u>\$ 18,433</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, 2008**

	<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, 2008***

	<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.

(Continued)

Agency Funds

Undivided Local Government Fund

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

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.

Agency Funds

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.

Law Enforcement Training Fund

To account for State grant monies received to be used to reimburse costs for continued professional training programs for peace officers and troopers.

LICKING COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2008**

	Balance December 31, 2007	Additions	Deductions	Balance December 31, 2008
Board of Health				
Assets:				
Cash and Cash Equivalents	\$190,945	\$4,598,880	(\$4,201,158)	\$588,667
Total Assets	<u>\$190,945</u>	<u>\$4,598,880</u>	<u>(\$4,201,158)</u>	<u>\$588,667</u>
Liabilities:				
Undistributed Monies	\$190,945	\$4,598,880	(\$4,201,158)	\$588,667
Total Liabilities	<u>\$190,945</u>	<u>\$4,598,880</u>	<u>(\$4,201,158)</u>	<u>\$588,667</u>
Community Mental Health				
Assets:				
Cash and Cash Equivalents	\$4,591,884	\$16,964,108	(\$16,799,590)	\$4,756,402
Total Assets	<u>\$4,591,884</u>	<u>\$16,964,108</u>	<u>(\$16,799,590)</u>	<u>\$4,756,402</u>
Liabilities:				
Undistributed Monies	\$4,591,884	\$16,964,108	(\$16,799,590)	\$4,756,402
Total Liabilities	<u>\$4,591,884</u>	<u>\$16,964,108</u>	<u>(\$16,799,590)</u>	<u>\$4,756,402</u>
Soil and Water Conservation				
Assets:				
Cash and Cash Equivalents	\$179,307	\$455,264	(\$411,906)	\$222,665
Total Assets	<u>\$179,307</u>	<u>\$455,264</u>	<u>(\$411,906)</u>	<u>\$222,665</u>
Liabilities:				
Undistributed Monies	\$179,307	\$455,264	(\$411,906)	\$222,665
Total Liabilities	<u>\$179,307</u>	<u>\$455,264</u>	<u>(\$411,906)</u>	<u>\$222,665</u>
Solid Waste Disposal				
Assets:				
Cash and Cash Equivalents	\$5,387,713	\$2,622,998	(\$2,550,221)	\$5,460,490
Total Assets	<u>\$5,387,713</u>	<u>\$2,622,998</u>	<u>(\$2,550,221)</u>	<u>\$5,460,490</u>
Liabilities:				
Undistributed Monies	\$5,387,713	\$2,622,998	(\$2,550,221)	\$5,460,490
Total Liabilities	<u>\$5,387,713</u>	<u>\$2,622,998</u>	<u>(\$2,550,221)</u>	<u>\$5,460,490</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2008**

	Balance December 31, 2007	Additions	Deductions	Balance December 31, 2008
<u>Licking Parks District</u>				
Assets:				
Cash and Cash Equivalents	\$100,996	\$621,621	(\$601,205)	\$121,412
Total Assets	<u>\$100,996</u>	<u>\$621,621</u>	<u>(\$601,205)</u>	<u>\$121,412</u>
Liabilities:				
Undistributed Monies	\$100,996	\$621,621	(\$601,205)	\$121,412
Total Liabilities	<u>\$100,996</u>	<u>\$621,621</u>	<u>(\$601,205)</u>	<u>\$121,412</u>
<u>Metropolitan Planning Organization</u>				
Assets:				
Cash and Cash Equivalents	\$223,686	\$236,656	(\$283,652)	\$176,690
Total Assets	<u>\$223,686</u>	<u>\$236,656</u>	<u>(\$283,652)</u>	<u>\$176,690</u>
Liabilities:				
Undistributed Monies	\$223,686	\$236,656	(\$283,652)	\$176,690
Total Liabilities	<u>\$223,686</u>	<u>\$236,656</u>	<u>(\$283,652)</u>	<u>\$176,690</u>
<u>Property Tax</u>				
Assets:				
Cash and Cash Equivalents	\$6,005,854	\$172,105,091	(\$172,095,893)	\$6,015,052
Receivables				
Taxes	162,137,948	152,434,742	(162,137,948)	152,434,742
Special Assessments	17,989,546	16,436,676	(17,989,546)	16,436,676
Total Assets	<u>\$186,133,348</u>	<u>\$340,976,509</u>	<u>(\$352,223,387)</u>	<u>\$174,886,470</u>
Liabilities:				
Intergovernmental Payable	\$186,133,348	\$340,976,509	(\$352,223,387)	\$174,886,470
Total Liabilities	<u>\$186,133,348</u>	<u>\$340,976,509</u>	<u>(\$352,223,387)</u>	<u>\$174,886,470</u>
<u>Undivided Tax</u>				
Assets:				
Cash and Cash Equivalents	\$1,383,738	\$39,860,606	(\$39,952,002)	\$1,292,342
Total Assets	<u>\$1,383,738</u>	<u>\$39,860,606</u>	<u>(\$39,952,002)</u>	<u>\$1,292,342</u>
Liabilities:				
Intergovernmental Payable	\$1,383,738	\$39,860,606	(\$39,952,002)	\$1,292,342
Total Liabilities	<u>\$1,383,738</u>	<u>\$39,860,606</u>	<u>(\$39,952,002)</u>	<u>\$1,292,342</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2008**

	Balance December 31, 2007	Additions	Deductions	Balance December 31, 2008
<u>Undivided Local Government</u>				
Assets:				
Cash and Cash Equivalents	\$0	\$7,638,124	(\$7,638,124)	\$0
Intergovernmental Receivables	301,641	320,254	(301,641)	320,254
Total Assets	<u>\$301,641</u>	<u>\$7,958,378</u>	<u>(\$7,939,765)</u>	<u>\$320,254</u>
Liabilities:				
Intergovernmental Payable	\$301,641	\$7,958,378	(\$7,939,765)	\$320,254
Total Liabilities	<u>\$301,641</u>	<u>\$7,958,378</u>	<u>(\$7,939,765)</u>	<u>\$320,254</u>
<u>Libraries</u>				
Assets:				
Cash and Cash Equivalents	\$2	\$5,171,249	(\$5,171,249)	\$2
Intergovernmental Receivables	421,667	383,494	(421,667)	383,494
Total Assets	<u>421,669</u>	<u>5,554,743</u>	<u>(5,592,916)</u>	<u>383,496</u>
Liabilities:				
Intergovernmental Payable	\$421,669	\$5,554,743	(\$5,592,916)	\$383,496
Total Liabilities	<u>\$421,669</u>	<u>\$5,554,743</u>	<u>(\$5,592,916)</u>	<u>\$383,496</u>
<u>Law Library</u>				
Assets:				
Cash and Cash Equivalents	\$1,400	\$0	\$0	\$1,400
Total Assets	<u>\$1,400</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,400</u>
Liabilities:				
Undistributed Monies	\$1,400	\$0	\$0	\$1,400
Total Liabilities	<u>\$1,400</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,400</u>
<u>Motor Vehicle License Tax</u>				
Assets:				
Cash and Cash Equivalents	\$0	\$4,824,123	(\$4,824,123)	\$0
Intergovernmental Receivables	477,053	461,503	(477,053)	461,503
Total Assets	<u>\$477,053</u>	<u>\$5,285,626</u>	<u>(\$5,301,176)</u>	<u>\$461,503</u>
Liabilities:				
Intergovernmental Payable	\$477,053	\$5,285,626	(\$5,301,176)	\$461,503
Total Liabilities	<u>\$477,053</u>	<u>\$5,285,626</u>	<u>(\$5,301,176)</u>	<u>\$461,503</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2008**

	Balance December 31, 2007	Additions	Deductions	Balance December 31, 2008
<u>Motor Vehicle Permissive Tax</u>				
Assets:				
Cash and Cash Equivalents	\$387,923	\$891,558	(\$630,132)	\$649,349
Intergovernmental Receivables	212,552	209,542	(212,552)	209,542
Total Assets	<u>\$600,475</u>	<u>\$1,101,100</u>	<u>(\$842,684)</u>	<u>\$858,891</u>
Liabilities:				
Intergovernmental Payable	\$600,475	\$1,101,100	(\$842,684)	\$858,891
Total Liabilities	<u>\$600,475</u>	<u>\$1,101,100</u>	<u>(\$842,684)</u>	<u>\$858,891</u>
<u>Advance Pay Real Estate</u>				
Assets:				
Cash and Cash Equivalents	\$19,186	\$4,959	(\$7,283)	\$16,862
Total Assets	<u>\$19,186</u>	<u>\$4,959</u>	<u>(\$7,283)</u>	<u>\$16,862</u>
Liabilities:				
Undistributed Monies	\$19,186	\$4,959	(\$7,283)	\$16,862
Total Liabilities	<u>\$19,186</u>	<u>\$4,959</u>	<u>(\$7,283)</u>	<u>\$16,862</u>
<u>Hotel - Motel Tax</u>				
Assets:				
Cash and Cash Equivalents	\$46,736	\$449,378	(\$438,277)	\$57,837
Total Assets	<u>\$46,736</u>	<u>\$449,378</u>	<u>(\$438,277)</u>	<u>\$57,837</u>
Liabilities:				
Undistributed Monies	\$46,736	\$449,378	(\$438,277)	\$57,837
Total Liabilities	<u>\$46,736</u>	<u>\$449,378</u>	<u>(\$438,277)</u>	<u>\$57,837</u>
<u>County Court</u>				
Assets:				
Cash and Cash Equivalents	\$1,321,534	\$36,695,538	(\$35,797,601)	\$2,219,471
Total Assets	<u>\$1,321,534</u>	<u>\$36,695,538</u>	<u>(\$35,797,601)</u>	<u>\$2,219,471</u>
Liabilities:				
Undistributed Monies	\$1,321,534	\$36,695,538	(\$35,797,601)	\$2,219,471
Total Liabilities	<u>\$1,321,534</u>	<u>\$36,695,538</u>	<u>(\$35,797,601)</u>	<u>\$2,219,471</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2008**

	Balance December 31, 2007	Additions	Deductions	Balance December 31, 2008
<u>Alimony and Child Support</u>				
Assets:				
Cash and Cash Equivalents	\$59,848	\$1,806,639	(\$1,824,264)	\$42,223
Total Assets	\$59,848	\$1,806,639	(\$1,824,264)	\$42,223
Liabilities:				
Undistributed Monies	\$59,848	\$1,806,639	(\$1,824,264)	\$42,223
Total Liabilities	\$59,848	\$1,806,639	(\$1,824,264)	\$42,223
<u>Inmate</u>				
Assets:				
Cash and Cash Equivalents	\$28,741	\$631,680	(\$634,493)	\$25,928
Total Assets	\$28,741	\$631,680	(\$634,493)	\$25,928
Liabilities:				
Undistributed Monies	\$28,741	\$631,680	(\$634,493)	\$25,928
Total Liabilities	\$28,741	\$631,680	(\$634,493)	\$25,928
<u>Sheriff</u>				
Assets:				
Cash and Cash Equivalents	\$267,661	\$7,356,165	(\$7,479,624)	\$144,202
Total Assets	\$267,661	\$7,356,165	(\$7,479,624)	\$144,202
Liabilities:				
Undistributed Monies	\$267,661	\$7,356,165	(\$7,479,624)	\$144,202
Total Liabilities	\$267,661	\$7,356,165	(\$7,479,624)	\$144,202
<u>Resident</u>				
Assets:				
Cash and Cash Equivalents	\$18,410	\$115,424	(\$122,168)	\$11,666
Total Assets	\$18,410	\$115,424	(\$122,168)	\$11,666
Liabilities:				
Undistributed Monies	\$18,410	\$115,424	(\$122,168)	\$11,666
Total Liabilities	\$18,410	\$115,424	(\$122,168)	\$11,666

(Continued)

LICKING COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2008**

	Balance December 31, 2007	Additions	Deductions	Balance December 31, 2008
<u>Workers Compensation</u>				
Assets:				
Cash and Cash Equivalents	\$31,013	\$874,786	(\$884,742)	\$21,057
Total Assets	<u>\$31,013</u>	<u>\$874,786</u>	<u>(\$884,742)</u>	<u>\$21,057</u>
Liabilities:				
Undistributed Monies	\$31,013	\$874,786	(\$884,742)	\$21,057
Total Liabilities	<u>\$31,013</u>	<u>\$874,786</u>	<u>(\$884,742)</u>	<u>\$21,057</u>
<u>Board of Elections Fees</u>				
Assets:				
Cash and Cash Equivalents	\$535	\$830	(\$1,365)	\$0
Total Assets	<u>\$535</u>	<u>\$830</u>	<u>(\$1,365)</u>	<u>\$0</u>
Liabilities:				
Undistributed Monies	\$535	\$830	(\$1,365)	\$0
Total Liabilities	<u>\$535</u>	<u>\$830</u>	<u>(\$1,365)</u>	<u>\$0</u>
<u>Law Enforcement Training</u>				
Assets:				
Cash and Cash Equivalents	\$0	\$23,040	(\$9,641)	\$13,399
Total Assets	<u>\$0</u>	<u>\$23,040</u>	<u>(\$9,641)</u>	<u>\$13,399</u>
Liabilities:				
Undistributed Monies	\$0	\$23,040	(\$9,641)	\$13,399
Total Liabilities	<u>\$0</u>	<u>\$23,040</u>	<u>(\$9,641)</u>	<u>\$13,399</u>

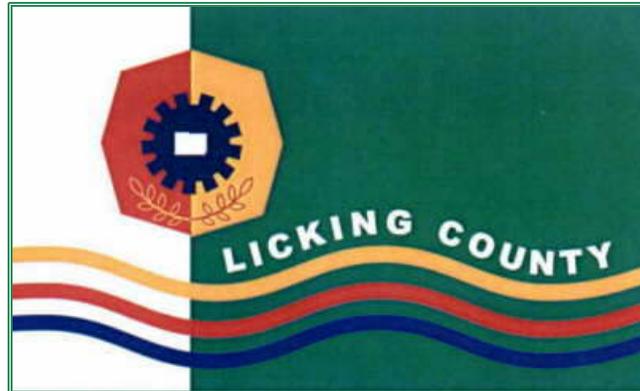
(Continued)

LICKING COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2008**

	Balance December 31, 2007	Additions	Deductions	Balance December 31, 2008
Total - All Agency Funds				
Assets:				
Cash and Cash Equivalents	\$18,550,918	\$257,343,271	(\$256,500,563)	\$19,393,626
Cash and Cash Equivalents in Segregated Accounts	1,696,194	46,605,446	(45,858,150)	2,443,490
Receivables:				
Taxes	162,137,948	152,434,742	(162,137,948)	152,434,742
Intergovernmental	1,412,913	1,374,793	(1,412,913)	1,374,793
Special Assessments	17,989,546	16,436,676	(17,989,546)	16,436,676
Total Assets	<u>\$201,787,519</u>	<u>\$474,194,928</u>	<u>(\$483,899,120)</u>	<u>\$192,083,327</u>
Liabilities:				
Intergovernmental Payable	\$189,317,924	\$400,736,962	(\$411,851,930)	\$178,202,956
Undistributed Monies	12,469,595	73,457,966	(72,047,190)	13,880,371
Total Liabilities	<u>\$201,787,519</u>	<u>\$474,194,928</u>	<u>(\$483,899,120)</u>	<u>\$192,083,327</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, 2008***

<u>Capital Assets</u>	
Land	\$6,878,348
Construction in Progress	1,508,336
Buildings and Improvements	18,711,644
Machinery and Equipment	11,437,304
Infrastructure	<u>53,792,587</u>
Total Capital Assets	<u><u>\$92,328,219</u></u>
<u>Investment in Capital Assets</u>	
General Fund	\$26,686,579
Special Revenue Funds	3,301,510
Capital Project Funds	15,868,676
Donated	952,307
Infrastructure Acquired Prior to 2003	<u>45,519,147</u>
Total Investment in Capital Assets	<u><u>\$92,328,219</u></u>

LICKING COUNTY, OHIO

***Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity
December 31, 2008***

<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	\$2,190,857	\$1,508,336	\$4,120,065	\$2,827,363
Judicial	0	0	0	521,123
Public Safety	608,306	0	13,841,391	3,436,521
Public Works	3,982,572	0	10,516	3,231,080
Health	96,613	0	739,672	798,507
Human Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>622,710</u>
Total Capital Assets	<u>\$6,878,348</u>	<u>\$1,508,336</u>	<u>\$18,711,644</u>	<u>\$11,437,304</u>

LICKING COUNTY, OHIO

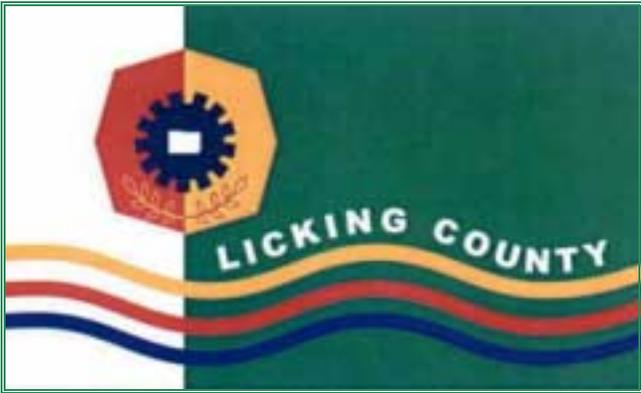
<u>Infrastructure</u>	<u>Total</u>
\$0	\$10,646,621
0	521,123
0	17,886,218
53,792,587	61,016,755
0	1,634,792
0	622,710
<u>\$53,792,587</u>	<u>\$92,328,219</u>

LICKING COUNTY, OHIO

***Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes by Function and Activity
For Year Ended December 31, 2008***

<u>Function</u>	<u>December 31, 2007</u>	<u>Additions</u>	<u>Deletions</u>	<u>December 31, 2008</u>
General Government	\$8,710,386	\$2,139,550	(\$203,315)	\$10,646,621
Judicial	521,123	0	0	521,123
Public Safety	17,593,061	293,157	0	17,886,218
Public Works	62,175,250	2,269,913	(3,428,408)	61,016,755
Health	2,005,359	64,648	(435,215)	1,634,792
Human Services	<u>589,563</u>	<u>174,572</u>	<u>(141,425)</u>	<u>622,710</u>
Total Capital Assets	<u>\$91,594,742</u>	<u>\$4,941,840</u>	<u>(\$4,208,363)</u>	<u>\$92,328,219</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 Six 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

<u>2007</u>	<u>2008</u>
\$51,580,909	\$53,209,177
26,352,190	25,224,763
30,842,089	28,828,702
<u>\$108,775,188</u>	<u>\$107,262,642</u>
\$7,743,661	\$7,312,193
3,767,199	3,761,862
<u>\$11,510,860</u>	<u>\$11,074,055</u>
\$59,324,570	\$60,521,370
26,352,190	25,224,763
34,609,288	32,590,564
<u>\$120,286,048</u>	<u>\$118,336,697</u>

Licking County, Ohio

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

	2003	2004	2005	2006
Expenses				
Governmental Activities:				
Public Safety	\$17,278,575	\$18,654,734	\$19,569,607	\$20,221,025
Health	2,786,430	2,842,855	2,828,228	3,077,741
Human Services	37,027,296	35,878,081	38,205,119	41,153,930
Conservation and Recreation	1,062,040	1,026,058	1,041,722	1,062,742
Community and Economic Development	612,720	944,517	953,461	1,335,254
Public Works	5,541,379	7,517,793	7,669,730	7,150,161
General Government	17,587,872	19,053,149	19,407,610	20,786,809
Interest and Fiscal Charges	1,054,189	686,328	785,939	797,065
<i>Total Governmental Activities Expenses</i>	<u>82,950,501</u>	<u>86,603,515</u>	<u>90,461,416</u>	<u>95,584,727</u>
Business-type Activities:				
Water	278,789	259,805	276,302	249,450
Wastewater	2,136,398	2,173,128	2,458,857	2,219,436
<i>Total Business-type Activities Expenses</i>	<u>2,415,187</u>	<u>2,432,933</u>	<u>2,735,159</u>	<u>2,468,886</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>	<u><u>\$98,053,613</u></u>
Program Revenues				
Governmental Activities:				
Charges for Services				
Public Safety	\$274,573	\$296,121	\$322,673	\$351,617
Health	294,515	291,448	307,077	324,271
Human Services	1,932,426	1,492,843	1,112,863	1,276,768
Community and Economic Development	0	0	132,689	263,841
Public Works	174,693	515,410	1,175,922	522,746
General Government	8,552,164	8,307,959	8,401,575	7,997,953
Operating Grants and Contributions	26,576,488	27,475,171	24,619,298	30,658,017
Capital Grants and Contributions	0	0	1,443,865	1,625,400
<i>Total Governmental Activities Program Revenues</i>	<u>37,804,859</u>	<u>38,378,952</u>	<u>37,515,962</u>	<u>43,020,613</u>

Licking County, Ohio

<u>2007</u>	<u>2008</u>
\$19,978,109	\$22,186,778
4,487,341	4,756,000
44,509,343	50,272,596
1,147,499	1,194,101
1,081,339	1,123,999
7,472,624	8,769,736
21,478,197	27,214,151
690,358	559,610
<u>100,844,810</u>	<u>116,076,971</u>

255,957	376,746
2,265,613	2,821,752
<u>2,521,570</u>	<u>3,198,498</u>
<u>\$103,366,380</u>	<u>\$119,275,469</u>

\$275,804	\$259,501
349,836	398,328
1,190,603	1,202,096
163,842	149,241
548,497	516,955
7,957,879	7,763,634
32,282,685	34,926,912
1,244,226	666,424
<u>44,013,372</u>	<u>45,883,091</u>

(continued)

Licking County, Ohio

Changes in Net Assets Last Six 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
Capital Grants and Contributions	0	0	0
<i>Total Business-type Activities Program Revenues</i>	2,237,495	2,449,784	2,248,820
<i>Total Primary Government Program Revenues</i>	40,042,354	40,828,736	39,764,782
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>	(\$45,323,334)	(\$48,207,712)	(\$53,431,793)
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>	47,270,628	49,144,344	51,836,525
Business-type Activities:			
Investment Earnings	45,061	2,404	6,601
Transfers	(22,985)	(37,261)	(28,074)
<i>Total Business-type Activities</i>	22,076	(34,857)	(21,473)
<i>Total Primary Government</i>	\$47,292,704	\$49,109,487	\$51,815,052
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>	\$1,969,370	\$901,775	(\$1,616,741)

Source: County Auditor's Office

Licking County, Ohio

2006	2007	2008
284,088	306,620	281,738
2,028,691	2,220,742	2,261,155
0	0	79,210
<u>2,312,779</u>	<u>2,527,362</u>	<u>2,622,103</u>
<u>45,333,392</u>	<u>46,540,734</u>	<u>48,505,194</u>
(52,564,114)	(56,831,438)	(70,193,880)
(156,107)	5,792	(576,395)
<u>(\$52,720,221)</u>	<u>(\$56,825,646)</u>	<u>(\$70,770,275)</u>
\$20,444,409	\$22,189,749	\$21,893,947
23,730,293	24,751,138	24,351,715
13,980,361	13,453,254	13,573,314
3,853,374	4,107,176	2,014,078
2,940,868	2,847,738	3,946,781
95,090	40,456	(75,110)
<u>65,044,395</u>	<u>67,389,511</u>	<u>65,704,725</u>
7,074	135,308	64,480
(95,090)	(40,456)	75,110
<u>(88,016)</u>	<u>94,852</u>	<u>139,590</u>
<u>\$64,956,379</u>	<u>\$67,484,363</u>	<u>\$65,844,315</u>
\$12,480,281	\$10,558,073	(\$4,489,155)
(244,123)	100,644	(436,805)
<u>\$12,236,158</u>	<u>\$10,658,717</u>	<u>(\$4,925,960)</u>

Licking County, Ohio

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

	1999	2000	2001	2002
General Fund				
Reserved	\$1,652,135	\$1,290,323	\$1,069,412	\$511,838
Unreserved	9,315,208	12,467,475	9,999,896	9,866,132
<i>Total General Fund</i>	<u>10,967,343</u>	<u>13,757,798</u>	<u>11,069,308</u>	<u>10,377,970</u>
All Other Governmental Funds				
Reserved	6,901,193	7,925,863	7,693,948	6,535,911
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	12,738,415	13,916,985	15,235,802	15,501,071
Capital Projects Funds	4,308,122	1,397,394	2,631,701	1,829,353
Total All Other Governmental Funds	<u>23,947,730</u>	<u>23,240,242</u>	<u>25,561,451</u>	<u>23,866,335</u>
<i>Total Governmental Funds</i>	<u><u>\$34,915,073</u></u>	<u><u>\$36,998,040</u></u>	<u><u>\$36,630,759</u></u>	<u><u>\$34,244,305</u></u>

Source: County Auditor's Office

NOTE: Years 1999-2002 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>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
\$790,361	\$594,316	\$760,725	\$1,004,088	\$966,721	\$1,360,658
<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>10,810,458</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>	<u>12,171,116</u>
6,647,144	7,603,073	7,850,773	7,791,909	8,659,556	10,000,398
15,459,501	19,625,492	17,175,181	17,834,205	19,361,035	16,786,647
<u>1,128,619</u>	<u>(826,694)</u>	<u>(1,591,446)</u>	<u>(263,590)</u>	<u>(48,687)</u>	<u>(795,676)</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>25,991,369</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>	<u>\$38,162,485</u>

Licking County, Ohio

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

	1999	2000	2001	2002
Revenues:				
Taxes	\$28,074,171	\$30,156,823	\$31,409,896	\$31,776,090
Intergovernmental Revenues	31,859,438	35,287,490	35,601,773	36,002,003
Charges for Services	6,505,053	7,135,706	8,318,509	8,610,783
Licenses and Permits	225,955	246,578	180,499	239,824
Investment Earnings	2,513,999	3,119,618	2,581,789	1,113,586
Special Assessments	266,180	205,668	423,412	140,831
Fines and Forfeitures	608,980	701,023	676,294	659,216
All Other Revenue	826,287	1,090,762	2,059,387	1,891,509
Total Revenue	70,880,063	77,943,668	81,251,559	80,433,842
Expenditures:				
Current:				
Public Safety	11,454,974	12,892,065	14,387,343	16,246,922
Health	3,003,245	2,867,014	2,742,999	2,825,448
Human Services	26,272,184	30,424,693	34,323,253	33,257,448
Conservation and Recreation	1,572,492	1,131,102	1,093,789	890,993
Community and Economic Development	888,539	735,428	774,193	985,949
Public Works	5,722,768	5,848,341	6,236,453	6,039,746
General Government	14,850,790	14,614,318	17,135,740	17,060,586
Capital Outlay	5,481,062	6,797,397	3,699,064	2,226,804
Debt Service:				
Principal Retirement	859,527	967,000	1,075,314	844,796
Interest and Fiscal Charges	739,331	857,058	820,574	888,621
Total Expenditures	70,844,912	77,134,416	82,288,722	81,267,313
Excess (Deficiency) of Revenues Over Expenditures	35,151	809,252	(1,037,163)	(833,471)

Licking County, Ohio

2003	2004	2005	2006	2007	2008
\$33,709,515	\$34,520,913	\$35,151,626	\$44,607,102	\$47,114,675	\$46,596,606
35,688,727	39,567,832	37,242,953	41,836,027	46,419,234	47,628,133
10,361,885	9,703,946	9,574,416	9,503,654	9,307,126	9,063,098
280,283	280,771	310,590	314,086	317,274	400,340
781,842	835,008	1,887,724	3,688,173	3,904,928	1,916,674
130,566	111,050	393,818	119,838	152,659	145,045
698,936	802,175	850,686	836,444	743,361	715,231
1,826,113	1,974,746	2,872,240	2,940,868	2,847,738	3,946,781
<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>	<u>110,411,908</u>
16,674,332	18,035,716	18,943,606	20,113,164	21,207,576	21,747,279
2,713,520	2,777,665	2,783,356	3,019,681	4,397,989	4,643,750
36,904,464	35,571,925	37,737,723	41,642,179	45,844,341	50,482,841
1,062,040	1,026,058	1,041,722	1,062,742	1,147,499	1,194,101
606,151	941,487	947,075	1,308,555	1,095,554	1,123,476
6,644,832	7,007,294	7,417,483	7,206,059	7,733,293	7,933,615
17,323,962	19,106,738	19,325,943	20,941,877	21,662,889	23,689,880
425,009	596,252	2,486,917	782,857	1,269,285	3,804,020
891,170	922,068	1,002,463	1,110,997	1,130,676	883,512
1,059,200	691,453	782,083	798,702	697,548	565,366
<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>	<u>116,067,840</u>
(826,813)	1,119,785	(4,184,318)	5,859,379	4,620,345	(5,655,932)

(Continued)

Licking County, Ohio

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

	1999	2000	2001	2002
Other Financing Sources (Uses):				
Sale of Capital Assets	0	357,700	0	0
Other Financing Sources - Capital Lease	3,534	0	0	0
General Obligation Bonds Issued	3,535,000	253,000	0	0
Special Assessment Bonds Issued	0	394,900	0	0
Transfers In	4,940,676	5,012,164	7,225,281	4,242,047
Transfers Out	(4,923,038)	(4,990,898)	(7,204,741)	(5,776,473)
Total Other Financing Sources (Uses)	<u>3,556,172</u>	<u>1,026,866</u>	<u>20,540</u>	<u>(1,534,426)</u>
Net Change in Fund Balance	<u>\$3,591,323</u>	<u>\$1,836,118</u>	<u>(\$1,016,623)</u>	<u>(\$2,367,897)</u>
 Debt Service as a Percentage of Noncapital Expenditures	 2.45%	 2.59%	 2.41%	 2.19%

Source: County Auditor's Office

NOTE: Years 1999-2002 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

2003	2004	2005	2006	2007	2008
0	147,000	13,142	29,731	53,509	32,464
0	0	0	0	111,401	0
39,500	0	410,000	1,930,000	0	0
0	0	375,000	0	0	0
6,184,018	6,329,117	6,533,453	6,887,540	6,248,292	6,338,099
(6,161,033)	(6,291,856)	(6,505,379)	(6,792,450)	(6,207,836)	(6,413,209)
62,485	184,261	826,216	2,054,821	205,366	(42,646)
(\$764,328)	\$1,304,046	(\$3,358,102)	\$7,914,200	\$4,825,711	(\$5,698,578)
2.36%	1.90%	2.04%	2.01%	1.79%	1.29%

Licking County, Ohio

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

Tax year	1999	2000	2001	2002
Real Property				
Assessed	\$2,159,151,830	\$2,229,208,000	\$2,322,803,350	\$2,694,192,000
Actual	6,169,005,229	6,369,165,714	6,636,581,000	7,697,691,429
Public Utility				
Assessed	147,987,940	155,621,590	123,396,300	134,086,000
Actual	147,987,940	155,621,590	123,396,300	134,086,000
Tangible Personal Property				
Assessed	221,025,880	233,932,850	248,160,270	229,453,000
Actual	884,103,520	935,731,400	992,641,080	917,812,000
Total				
Assessed	2,528,165,650	2,618,762,440	2,694,359,920	3,057,731,000
Actual	7,201,096,689	7,460,518,704	7,752,618,380	8,749,589,429
Assessed Value as a Percentage of Actual Value	35.11%	35.10%	34.75%	34.95%
Total Direct Tax Rate	7.20	7.20	7.20	7.20

Source: County Auditor's Office

Licking County, Ohio

2003	2004	2005	2006	2007	2008
\$2,789,731,000	\$2,899,647,000	\$3,283,718,000	\$3,381,698,870	\$3,456,409,980	\$3,518,976,090
7,970,660,000	8,284,705,714	9,382,051,429	9,661,996,771	9,875,457,086	10,054,217,400
134,596,000	130,243,000	128,165,000	126,951,180	110,312,750	117,490,380
134,596,000	130,243,000	128,165,000	126,951,180	110,312,750	117,490,380
228,516,000	218,128,000	235,620,000	138,408,110	71,659,210	7,992,880
914,064,000	872,512,000	942,480,000	738,176,587	573,273,680	127,886,080
3,152,843,000	3,248,018,000	3,647,503,000	3,647,058,160	3,638,381,940	3,644,459,350
9,019,320,000	9,287,460,714	10,452,696,429	10,527,124,538	10,559,043,516	10,299,593,860
34.96%	34.97%	34.90%	34.64%	34.46%	35.38%
7.20	7.20	7.40	7.40	7.40	7.10

Licking County, Ohio

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

	1999	2000	2001	2002
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	0.75	0.75	0.75
Knox County Library District	0.80	0.80	0.70	0.70
Pataskala Library	0.00	0.00	0.00	0.00
Corporations	0.40 - 5.40	0.76 - 10.40	0.70 - 10.40	0.70 - 10.40
Villages	1.20 - 16.30	1.20 - 16.30	1.20 - 15.30	1.20 - 15.30
Townships	2.30 - 10.70	2.30 - 10.70	2.30 - 11.60	2.30 - 11.60
School Districts	31.25 - 69.00	31.22 - 73.50	31.21 - 73.49	31.14 - 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

2003	2004	2005	2006	2007	2008
2.20	2.20	2.20	2.20	2.20	1.90
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	0.90	0.90	0.90	0.90
1.00	1.00	1.00	1.00	1.00	1.00
7.20	7.20	7.40	7.40	7.40	7.10
10.50	10.50	10.50	11.50	11.50	11.50
1.27	1.87	1.72	1.72	1.69	1.69
0.65	0.58	0.54	0.41	0.41	0.43
0.00	0.00	0.00	0.00	0.50	0.50
0.70 - 10.40	0.70 - 10.40	0.70 - 10.40	0.70 - 7.90	0.70 - 7.90	0.70 - 7.90
1.20 - 13.30	1.20 - 13.30	1.20 - 13.30	1.20 - 13.20	1.20 - 13.30	1.20 - 13.30
2.30 - 11.60	2.30 - 11.50	2.30 - 14.20	2.30 - 14.85	0.60 - 14.85	2.3 - 14.95
31.13 - 81.19	31.30 - 82.71	31.30 - 82.71	30.70 - 82.25	30.70 - 82.25	30.70 - 82.33
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 Eight Years Ago*

		2008		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Ohio Power Company	Public Utility	\$49,775,150	1	1.37%
Columbus Southern Power Company	Public Utility	23,570,350	2	0.65%
Alltel Ohio Inc.	Public Utility	17,860,220	3	0.49%
National Gas and Oil Company	Public Utility	14,534,730	4	0.40%
Licking Rural Electric	Public Utility	12,651,820	5	0.35%
United Telephone of Ohio	Public Utility	12,811,190	6	0.35%
Columbia Gas of Ohio	Public Utility	8,757,090	7	0.24%
CNG Transmission	Public Utility	8,212,350	8	0.23%
Columbia Gas Transmission Inc.	Public Utility	7,088,200	9	0.19%
CSX Transportation Inc.	Railroad Public Utility	6,279,140	10	0.17%
Subtotal		161,540,240		4.44%
All Others		3,482,919,110		95.57%
Total		<u>\$3,644,459,350</u>		<u>100.01%</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		138,568,460		5.29%
All Others		2,480,193,980		94.71%
Total		<u>\$2,618,762,440</u>		<u>100.00%</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>1999</u>	<u>2000</u>	<u>2001</u>
Total Tax Levy (1)	\$14,929,280	\$17,833,577	\$18,338,956
Collections within the Fiscal Year of the Levy			
Current Tax Collections (2)	14,121,843	15,175,839	16,708,286
Percent of Levy Collected	94.59%	85.10%	91.11%
Delinquent Tax Collections	<u>535,184</u>	<u>1,417,173</u>	<u>582,178</u>
Total Tax Collections	14,657,027	16,593,012	17,290,464
Percent of Total Tax Collections To Tax Levy	98.18%	93.04%	94.28%
Accumulated Outstanding Delinquent Taxes (3)	272,253	1,240,565	1,048,492
Percentage of Accumulated Delinquent Taxes to Total Tax Levy	1.82%	6.96%	5.72%

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

(2) State reimbursements of rollback and homestead exemptions are 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

2002	2003	2004	2005	2006	2007	2008
\$18,638,395	\$20,192,371	\$20,816,667	\$21,284,960	\$24,140,454	\$26,117,426	\$25,293,387
16,914,312	18,270,843	18,930,805	19,396,783	22,099,049	23,743,607	22,951,690
90.75%	90.48%	90.94%	91.13%	91.54%	90.91%	90.74%
<u>573,190</u>	<u>582,279</u>	<u>724,615</u>	<u>604,287</u>	<u>768,704</u>	<u>850,464</u>	<u>745,930</u>
17,487,502	18,853,122	19,655,420	20,001,070	22,867,753	24,594,071	23,697,620
93.83%	93.37%	94.42%	93.97%	94.73%	94.17%	93.69%
1,150,893	1,339,249	1,161,245	1,283,890	1,272,701	1,523,356	1,595,766
6.17%	6.63%	5.58%	6.03%	5.27%	5.83%	6.31%

Licking County, Ohio

Taxable Sales By Industry (Category) Last Seven 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	2008
\$5,284,297	\$6,975,963	\$7,457,974	\$7,374,137
275,760	376,837	459,086	579,735
1,236,823	1,915,663	1,983,426	2,218,378
804,254	1,044,663	713,905	576,154
2,921,061	3,755,929	4,171,899	3,998,161
41,545	51,616	82,274	54,193
31,780	49,376	63,306	74,536
5,566	6,835	2,488	11,201
22,268	14,719	22,678	24,774
6,349,314	8,662,737	9,857,081	9,770,636
28,418	48,895	50,960	97,230
(170,011)	(229,014)	(248,118)	N/A
(50,856)	(37,742)	(56,127)	N/A
<u>\$16,780,219</u>	<u>\$22,636,477</u>	<u>\$24,560,832</u>	<u>\$24,779,134</u>

1.00%

1.50%

1.50%

1.50%

Licking County, Ohio

Ratio of Outstanding Debt By Type Last Ten Years

	1999	2000	2001	2002
Governmental Activities ⁽¹⁾				
General Obligation Bonds Payable	\$14,641,000	\$14,256,900	\$13,462,586	\$12,651,530
Special Assessment Bonds Payable	347,000	412,000	131,000	212,586
Capital Leases	2,831	1,996	1,084	87
Business-type Activities ⁽¹⁾				
Mortgage Revenue Bonds Payable	\$752,000	\$673,000	\$590,000	\$503,000
General Obligation Bonds Payable	625,000	595,000	565,000	530,000
OWDA Loan Payable	0	0	0	0
Total Primary Government	<u>\$16,367,831</u>	<u>\$15,938,896</u>	<u>\$14,749,670</u>	<u>\$13,897,203</u>
Population ⁽²⁾				
Licking County	145,324	145,491	145,491	145,491
Outstanding Debt Per Capita	\$113	\$110	\$101	\$96
Income ⁽³⁾				
Personal (in thousands)	5,165,978	3,902,069	3,967,540	4,038,103
Percentage of Personal Income	0.32%	0.41%	0.37%	0.34%

Sources:

- (1) Source: County Auditor's Office
- (2) U.S. Bureau of Census, Population Division
- (3) U.S. 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

2003	2004	2005	2006	2007	2008
\$11,793,630	\$10,908,780	\$10,346,869	\$11,207,778	\$10,096,383	\$9,237,549
218,816	181,598	526,046	484,140	464,859	440,181
0	0	0	0	111,401	91,280
\$412,000	\$316,000	\$216,000	\$111,000	\$0	\$0
495,000	455,000	415,000	370,000	325,000	280,000
0	0	0	0	0	10,793,976
<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>	<u>\$20,842,986</u>
145,491	145,491	151,499	151,499	151,499	156,985
\$89	\$82	\$76	\$80	\$73	\$133
4,095,135	4,318,900	4,622,083	4,872,359	4,872,359	4,803,427
0.32%	0.27%	0.25%	0.25%	0.23%	0.43%

Licking County, Ohio

Ratios of General Bonded Debt Outstanding Last Ten Years

Year	1999	2000	2001	2002
Population (1)	145,324	145,491	145,491	145,491
Estimated Actual Value (2)	\$7,201,096,689	\$7,460,518,704	\$7,752,618,380	\$8,749,589,429
General Bonded Debt				
General Obligation Bonds	\$15,266,000	\$14,851,900	\$14,027,586	\$13,181,530
Resources Available to Pay Principal	\$2,360,805	\$2,687,489	\$2,922,972	\$2,621,729
Net General Bonded Debt	\$12,905,195	\$12,164,411	\$11,104,614	\$10,559,801
Ratio of Net Bonded Debt to Estimated Actual Value	0.18%	0.16%	0.14%	0.12%
Net Bonded Debt per Capita	\$88.80	\$83.61	\$76.33	\$72.58

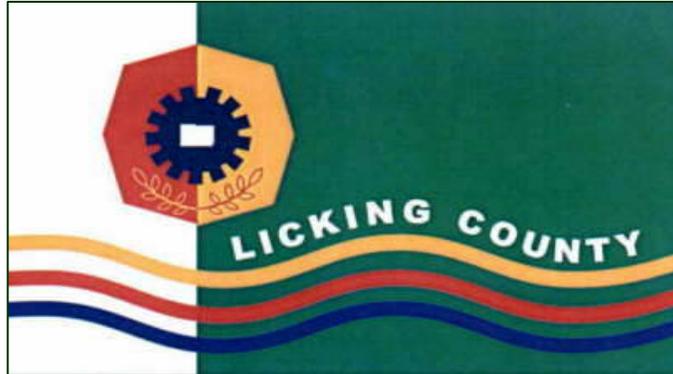
Source:

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

(2) Source: County Auditor's Office

Licking County, Ohio

2003	2004	2005	2006	2007	2008
145,491	145,491	151,499	151,499	151,499	156,985
\$9,019,320,000	\$9,287,460,714	\$10,452,696,429	\$10,527,124,538	\$10,559,043,516	\$10,299,593,860
\$12,288,630	\$11,363,780	\$10,761,869	\$11,577,778	\$10,421,383	\$9,517,549
\$2,684,540	\$3,713,783	\$3,634,915	\$3,697,898	\$3,631,443	\$3,858,415
\$9,604,090	\$7,649,997	\$7,126,954	\$7,879,880	\$6,789,940	\$5,659,134
0.11%	0.08%	0.07%	0.07%	0.06%	0.05%
\$66.01	\$52.58	\$47.04	\$52.01	\$44.82	\$36.05



Licking County, Ohio

*Computation of Direct and Overlapping
Debt Attributable to Governmental Activities
December 31, 2008*

<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	\$11,469,010	100.00%	\$11,469,010
Overlapping:			
School Districts:			
Granville Exempted Village	2,000,000	11.27%	225,400
Heath City	67,872	6.89%	4,676
Johnstown Monroe Local	717,960	6.43%	46,165
Lakewood Local	963,111	9.90%	95,348
Licking Heights Local	660,000	14.28%	94,248
Northridge Local	830,000	6.06%	50,298
Southwest Licking Local	1,374,999	15.81%	217,387
Licking County Joint Vocational School	3,300,000	100.00%	3,300,000
Cities:			
Heath	6,260,000	7.26%	454,476
Newark	12,619,991	21.66%	2,733,490
Pataskala	1,680,820	9.12%	153,291
Reynoldsburg	33,207,431	5.33%	1,769,956
Villages:			
Granville	1,159,396	4.34%	50,318
Hanover	4,673,004	0.49%	22,898
Hartford	1,327,320	0.14%	1,858
Hebron	32,213,453	1.23%	396,225
New Albany	23,790,000	0.21%	49,959
St Louisville	7,000	0.13%	9
Townships:			
Bennington	44,870	1.11%	498
Etna	21,885	9.91%	2,169
Fallsbury	17,338	4.90%	850
Franklin	31,823	1.28%	407
Hartford	89,969	0.99%	891
Hopewell	125,000	0.60%	750
Mary Ann	369,510	0.88%	3,252
Monroe	22,467	4.30%	966
Perry	20,479	0.77%	158
St. Albans	1,407,837	1.80%	25,341
		<u>Subtotal</u>	<u>9,701,284</u>
		<u>Total</u>	<u>\$21,170,294</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.

Source: County Auditor's Office

Licking County, Ohio

Debt Limitations Last Ten Years

Collection Year	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>
<u>Total Debt</u>				
Net Assessed Valuation	\$2,528,165,650	\$2,618,762,440	\$2,694,359,920	\$3,057,731,000
Debt Limit (1)	61,704,141	63,969,061	65,858,998	74,943,275
County Debt Outstanding (2)	14,641,000	14,256,900	13,462,586	14,101,530
Less:				
Applicable Debt Service Fund Amounts	<u>(2,360,805)</u>	<u>(2,687,489)</u>	<u>(2,922,972)</u>	<u>(2,621,729)</u>
Net Indebtedness Subject to Limit	<u>12,280,195</u>	<u>11,569,411</u>	<u>10,539,614</u>	<u>11,479,801</u>
Overall Legal Debt Margin	<u>\$49,423,946</u>	<u>\$52,399,650</u>	<u>\$55,319,384</u>	<u>\$63,463,474</u>
	80.10%	81.91%	84.00%	84.68%
<u>Unvoted Debt</u>				
Net Assessed Valuation	\$2,528,165,650	\$2,618,762,440	\$2,694,359,920	\$3,057,731,000
Legal Debt Limitation (%) (1)	1.00%	1.00%	1.00%	1.00%
Legal Debt Limitation (\$) (1)	25,281,657	26,187,624	26,943,599	30,577,310
Net Indebtedness Subject to Limit	<u>12,280,195</u>	<u>11,569,411</u>	<u>10,539,614</u>	<u>11,479,801</u>
Overall Legal Debt Margin	<u>\$13,001,462</u>	<u>\$14,618,213</u>	<u>\$16,403,985</u>	<u>\$19,097,509</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

2003	2004	2005	2006	2007	2008
\$3,152,843,000	\$3,248,018,000	\$3,647,503,000	\$3,647,058,160	\$3,638,381,940	\$3,644,459,350
77,321,075	79,700,450	89,687,575	89,676,454	89,459,549	89,611,484
13,273,630	12,569,780	12,707,869	11,907,778	10,796,383	10,937,549
(2,684,540)	(3,713,783)	(3,634,915)	(3,697,898)	(3,631,443)	(3,858,415)
10,589,090	8,855,997	9,072,954	8,209,880	7,164,940	7,079,134
<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>	<u>\$82,532,350</u>
86.31%	88.89%	89.88%	90.84%	91.99%	92.10%
\$3,152,843,000	\$3,248,018,000	\$3,647,503,000	\$3,647,058,160	\$3,638,381,940	\$3,644,459,350
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
31,528,430	32,480,180	36,475,030	36,470,582	36,383,819	36,444,594
10,589,090	8,855,997	9,072,954	8,209,880	7,164,940	7,079,134
<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>	<u>\$29,365,460</u>

Licking County, Ohio

Pledged Revenue Coverage Last Ten Years

	1999	2000	2001	2002
Wastewater System Bonds				
Gross Revenues ⁽¹⁾	\$1,159,990	\$1,594,201	\$1,819,166	\$1,822,900
Direct Operating Expenses ⁽²⁾	836,790	994,605	1,360,894	1,395,403
Net Revenue Available for Debt Service	323,200	599,596	458,272	427,497
Annual Debt Service Requirement	116,350	116,600	116,650	116,500
Coverage	2.78	5.14	3.93	3.67
Special Assessment Bonds				
Special Assessment Collections	\$225,388	\$203,428	\$308,543	\$46,055
Debt Service				
Principal	189,000	188,000	281,000	33,740
Interest	11,340	21,078	22,100	5,121
Coverage	1.13	0.97	1.02	1.19

(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

2003	2004	2005	2006	2007	2008
\$2,008,036	\$2,146,245	\$1,933,917	\$2,035,765	\$2,348,826	\$0
1,758,085	1,773,339	2,056,037	1,559,710	1,515,340	0
249,951	372,906	(122,120)	476,055	833,486	0
116,150	116,600	115,800	115,800	116,500	0
2.15	3.20	(1.05)	4.11	7.15	0.00
\$51,378	\$54,265	\$337,856	\$59,846	\$54,783	\$33,692
33,270	37,218	30,552	41,906	19,281	24,678
991	16,038	98,347	19,591	25,472	24,583
1.50	1.02	2.62	0.97	1.22	0.68

Licking County, Ohio

Demographic and Economic Statistics Last Ten Years

Calendar Year	1999	2000	2001	2002
Population (1)				
Licking County	145,324	145,491	145,491	145,491
Income (2) (a)				
Total Personal (in thousands)	5,165,978	3,902,069	3,967,540	4,038,103
Per Capita	35,548	26,820	27,270	27,755
Unemployment Rate (3)				
Federal	4.5%	4.2%	3.8%	4.8%
State	4.3%	4.3%	3.7%	4.3%
Licking County	3.7%	3.5%	3.6%	4.7%
Civilian Work Force Estimates (3)				
State	5,749,000	5,900,400	5,857,000	5,828,000
Licking County	72,500	73,100	75,100	77,800

Sources:

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

(2) U.S. Department of Commerce, Bureau of Economic Analysis information is only available through 2007 for the presentation of 2008 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

2003	2004	2005	2006	2007	2008
145,491	145,491	151,499	151,499	151,499	156,985
4,095,135	4,318,900	4,622,083	4,872,359	4,872,359	4,803,427
28,147	29,685	30,509	32,161	32,161	30,598
5.8%	6.0%	5.5%	5.0%	4.6%	8.1%
5.7%	6.1%	6.0%	5.9%	5.6%	9.4%
6.0%	5.9%	5.8%	5.1%	5.2%	7.1%
5,915,000	5,875,300	5,900,400	5,934,000	5,976,500	5,929,800
78,800	80,500	81,100	82,700	84,500	85,900

Licking County, Ohio

Principal Employers Current Year and Six Years Ago

Employer	Nature of Business	2008	
		Number of Employees	Percentage of Total Employment
Licking Memorial Hospital	Health Care	1,653	1.92%
State Farm Insurance	Insurance/Underwriting	1,213	1.41%
Licking County Government	Government Services	1,172	1.36%
Owens Corning Corporation	Glass Fiber Building Materials	865	1.01%
Newark City Schools	Education	805	0.94%
Denison University	Education	669	0.78%
Boeing Company	Aerospace Industries	615	0.72%
Meijer	Department/Grocery Store	600	0.70%
OSU Newark/C.O.T.C.	Education	515	0.60%
Anomatic Corporation	Anodizing Aluminum Process MFG	630	0.73%
Total		<u>8,737</u>	
Total Employment within the County		<u><u>85,900</u></u>	

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

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 Three Years

	<u>2006</u>	<u>2007</u>	<u>2008</u>
Governmental Activities			
Public Safety			
Sheriff	192.00	192.50	209.00
Emergency Management	24.00	24.00	29.00
Health			
Health and Welfare	36.00	37.50	66.00
Human Services			
Child Welfare	143.00	139.00	144.00
Other Human Services	150.50	152.50	157.00
Community and Economic Development			
Agriculture	5.00	5.00	7.00
Other Community and Economic Development	20.50	20.50	22.00
Public Works			
Sanitation	2.00	2.00	2.00
Roads and Bridges	72.50	76.00	65.00
General Government			
Legislative and Executive	19.00	19.00	13.00
Finance	12.50	13.00	18.00
Administration	120.00	120.00	120.00
Judicial	247.00	249.50	253.00
 Business-Type Activities			
Utilities			
Water	7.00	3.00	3.00
Wastewater	10.00	14.00	12.00
<i>Total Employees</i>	<u>1,061.00</u>	<u>1,067.50</u>	<u>1,120.00</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 Seven Years

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

Licking County, Ohio

2006	2007	2008
4,843	5,012	4,771
3,852	3,943	3,702
991	1,069	1,069
1,500	1,643	1,608
3,166	3,170	2,921
24	29	1
421	406	321
573	576	541
49,363	54,808	59,195
20,351	21,385	23,140
24,307	23,376	26,386
444	446	347
1,086	1,119	1,366
12,294	12,807	13,803
20,816	20,942	21,796
1,372	1,616	1,769
425	465	509
9,385	9,502	9,681
409	400	231
13,486	17,860	28,482
1,589	1,990	2,394
372	411	915

(Continued)

Licking County, Ohio

Operating Indicators by Function Last Seven 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

2006	2007	2008
812	667	695
475	398	355
500	345	232
12,190	10,188	8,698
12	17	9
350	547	246
941	1,743	358
42.85	32.33	42.00
44.66	41.90	37.00
6	9	5
766	830	812
1,948	2,283	2,485
694	702	703
107	90	122
684	891	1,537
13,619	12,432	14,412
4,230	4,531	6,728
817	702	738
1,062	814	758
1,713	1,729	1,773
17	3	4

(Continued)

Licking County, Ohio

Operating Indicators by Function Last Seven 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	2008
4,392	3,495	2,097
4,385	3,871	3,088
457	514	497
2,849	2,959	3,082
3,406	3,743	2,872
4.85%	5.09%	2.38%
627	627	674
985	992	1,018
102,497	101,301	112,146
60,782	39,612	83,197
59.30%	39.10%	74.20%
8,601	7,923	6,802
587	566	646
12,693	10,474	8,069
10,909	10,079	8,571
85	45	75
32,875	29,087	24,163
3,602	3,474	3,485
326	358	369
150	151	151
151	0	0
27	32	8
7	4	1
0	0	0

Licking County, Ohio

Capital Asset Statistics by Function

Last Nine 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

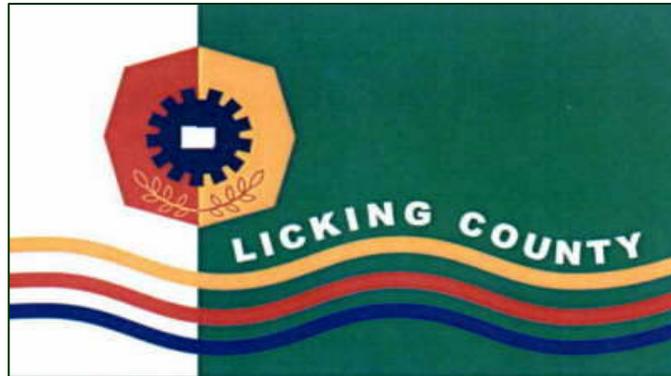
Source: County Auditor's Office

Note: Capital Assets were restated in 2004 and 2008.

Information is not available in this format prior to 2000.

Licking County, Ohio

2004	2005	2006	2007	2008
\$1,820	\$1,820	\$1,820	\$1,820	\$0
1,087,475	935,840	950,474	967,238	521,123
1,945,812	1,945,812	1,945,812	2,309,507	2,190,857
0	0	113,750	296,540	1,508,336
3,077,056	3,605,846	3,605,846	3,605,846	4,120,065
2,511,211	3,202,843	5,232,636	5,501,262	2,827,363
608,306	608,306	608,306	608,306	608,306
0	0	0	0	0
13,000,558	13,560,058	13,560,058	13,844,966	13,841,391
2,930,552	3,531,318	3,594,412	3,968,124	3,436,521
3,983,902	3,983,902	3,983,902	3,983,902	3,982,572
15,867	15,867	15,867	15,867	10,516
2,371,167	2,635,230	2,746,802	3,052,603	3,231,080
68,216,840	70,434,755	71,657,912	73,055,903	53,792,587
96,613	96,613	96,613	96,613	96,613
0	0	435,215	435,215	0
750,104	750,104	750,104	750,104	739,672
892,127	953,630	1,101,367	1,264,511	798,507
800,448	879,267	959,089	1,032,852	622,710
14,842	14,842	14,842	14,842	6,328
318,606	318,606	318,606	318,606	316,899
183,251	350,405	401,536	473,043	334,639
813,114	813,114	813,114	813,114	813,114
143,997	143,997	143,997	143,997	138,150
315,000	0	4,082,392	8,805,484	0
10,686,336	10,686,336	10,686,336	10,686,336	19,414,954
564,261	608,389	717,061	717,061	2,128,774
4,006,421	4,008,421	4,008,421	4,008,421	3,961,541





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
AUGUST 6, 2009**