

Dave Yost • Auditor of State

**FINANCIAL CONDITION
LICKING COUNTY**

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LICKING COUNTY, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2014

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass Through Number	Disbursements
U.S. Department of Agriculture			
<i>Direct Program:</i>			
Rural Housing Preservation Grant	10.433	various	\$ 55,362
<i>Passed through the Ohio Department of Job and Family Services</i>			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-1415-11-5381	951,864
Total U.S. Department of Agriculture			<u>1,007,226</u>
U.S. Department of Housing and Urban Development			
<i>Passed through Ohio Development Services Agency</i>			
Community Development Block Grants/State's Program	14.228	various	15,795
		B-F-12-1BO-1	63,617
		B-F-13-1BO-1	155,443
		B-F-14-1BO-1	19,537
		B-C-12-1BO-1	<u>31,966</u>
Total Community Development Block Grants/State's Program			286,358
Home Investment Partnerships Program	14.239	B-C-12-1BO-2	184,467
Total U.S. Department of Housing and Urban Development			<u>470,825</u>
U.S. Department of Justice			
<i>Passed through the Ohio Department of Youth Services</i>			
Juvenile Accountability Block Grants	16.523	2011-JB-009-B615A	9,045
<i>Passed through the Ohio Office of Criminal Justice Services</i>			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	various	114,838
Total U.S. Department of Justice			<u>123,883</u>
U.S. Department of Labor			
<i>Passed through Ohio Department of Job and Family Services:</i>			
<i>Passed through Montgomery County Auditor, WIA Area 7 Board</i>			
<i>Workforce Investment Act Cluster:</i>			
WIA Adult Program	17.258	n/a	370,176
WIA Adult Program - Admin	17.258	n/a	<u>7,881</u>
Total WIA Adult Program			378,057
WIA Youth Activities	17.259	n/a	264,878
WIA Youth Activities - Admin	17.259	n/a	<u>4,519</u>
Total WIA Youth Activities			269,397
WIA Dislocated Worker Formula Grants	17.278	n/a	346,821
WIA Dislocated Worker Formula Grants - Admin	17.278	n/a	<u>6,358</u>
Total WIA Dislocated Worker Formula Grants			353,179
Total Workforce Investment Act Cluster			<u>1,000,633</u>

See notes to the Schedule of Expenditures of Federal Awards.

LICKING COUNTY, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2014

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass Through Number	Disbursements
<i>Passed through Area 7 Workforce Investment Board</i>			
WIA National Emergency Grants	17.277	n/a	72,574
Total U.S. Department of Labor			<u>1,073,207</u>
U.S. Department of Transportation			
<i>Direct Programs</i>			
Federal Transit Formula Grants	20.507	various	1,993,371
<i>Passed through Ohio Department of Transportation</i>			
Highway Planning and Construction Program:			
Safety Study 2012	20.205	91537	15,300
Guardrail Project 2013		93870	2,000
Bridges - Load Rating 5		93896	17,786
Safety Study Crash Data		96361	77,175
County Road 204 Martinsburg Road		95088	857,500
Blacks Road - Right of Way		86820	45,027
Consolidated Program Grant		95219	125,428
Regional Transportation Planning Program		88246	4,020
Consolidated Program Grant		97401	125,215
Total Highway Planning and Construction			<u>1,269,451</u>
Total U. S. Department of Transportation			<u>3,262,822</u>
U. S. Department of Education			
<i>Passed through Ohio Department of Health</i>			
Special Education - Grants for Infants and Families	84.181	unknown	164,211
Total U.S. Department of Education			<u>164,211</u>
U.S. Election Assistance Commission			
<i>Passed through Ohio Secretary of State's Office</i>			
Help America Vote Act Requirements Payments	90.401	unknown	7,639
Total U.S. Election Assistance Commission			<u>7,639</u>
U.S. Department of Health and Human Services			
<i>Passed through the Ohio Department of Job and Family Services</i>			
Promoting Safe and Stable Families	93.556	G-1415-11-5381	119,748
Temporary Assistance for Needy Families	93.558	G-1415-11-5381	2,731,260
Child Support Enforcement	93.563	G-1415-11-5381	1,803,496
Child Care and Development Block Grant	93.575	G-1415-11-5381	214,859
Child Abuse Prevention Grant	93.590	G-1415-11-5381	2,075

LICKING COUNTY, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2014

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass Through Number	Disbursements
Child Welfare Services_State Grants	93.645	G-1415-11-5381	105,324
Foster Care:			
Foster Care Management	93.658	G-1415-06-0211	143,918
Foster Care Management	93.658	G-1415-11-5381	3,513,885
Total Foster Care			<u>3,657,803</u>
Adoption Assistance	93.659	G-1415-11-5381	588,316
Chafee Foster Care Independence Program	93.674	G-1415-11-5381	85,919
Childrens Health Insurance Program	93.767	G-1415-11-5381	4,323
<i>Passed through the Ohio Department of Job and Family Services</i>			
Social Services Block Grant	93.667	G-1415-11-5381	1,200,125
<i>Passed through Ohio Department of Developmental Disabilities</i>			
Social Services Block Grant	93.667	n/a	106,319
Total Social Services Block Grant			<u>1,306,444</u>
<i>Passed through the Ohio Department of Job and Family Services</i>			
Medical Assistance Program	93.778	G-1415-11-5381	1,375,452
<i>Passed through Ohio Department of Developmental Disabilities</i>			
Medical Assistance Program	93.778	n/a	222,989
Total Medical Assistance Program			<u>1,598,441</u>
<i>Passed through Ohio Department of Medicaid</i>			
Money Follows the Person Rebalancing Demonstration	93.791	n/a	9,000
Total U.S. Department of Health and Human Services			<u>12,227,008</u>
U. S. Department of Homeland Security			
<i>Passed through Ohio Emergency Management Agency</i>			
Emergency Management Performance Grants	97.042	various	118,423
<i>Passed through Ohio Department of Public Safety</i>			
Homeland Security Grant Program	97.067	EMW-2011-SS-00070	600
Total U.S. Department of Homeland Security			<u>119,023</u>
Total Federal Financial Assistance			<u>18,455,844</u>

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LICKING COUNTY

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 2014**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Federal Awards Expenditures (the Schedule) reports the Licking County's (the County's) federal award programs' disbursements. The Schedule has been prepared on the cash basis of accounting.

NOTE B - SUBRECIPIENTS

The County passes certain federal awards received from Ohio Department of Job and Family Services to other governments or not-for-profit agencies (subrecipients). As Note A describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

As a subrecipient, the County has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

NOTE C - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS

The County has a revolving loan fund (RLF) program to provide low-interest loans to businesses to create jobs for low to moderate income persons and also to lend money to eligible persons to rehabilitate homes. The federal Department of Housing and Urban Development (HUD) grants money for these loans to the County, passed through the Ohio Development Services Agency. The Schedule reports initial loans made and administrative costs as disbursements on the Schedule. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans.

These loans are collateralized by mortgages on the property.

Activity in the Community Development Block Grant revolving loan fund during 2014 is as follows:

Beginning loans receivable balance as of January 1, 2014	\$3,181,338
Loans made	150,419
Loan principal repaid	225,344
Ending loans receivable balance as of December 31, 2014	\$3,106,413
Cash balance on hand in the revolving loan fund as of December 31, 2014	\$379,589
Administrative costs expended during 2014	\$12,996

NOTE D - MATCHING REQUIREMENTS

Certain Federal programs require the County to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

LICKING COUNTY

NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 2013
(Continued)

NOTE E - TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2014, the County made allowable transfers of \$823,023 from the Temporary Assistance for Needy Families (TANF) (93.558) program to the Social Services Block Grant (SSBG) (93.667) program. The Schedule shows the County spent approximately \$2,731,260 on the TANF program. The amount reported for the TANF program on the Schedule excludes the amount transferred to the SSBG program. The amount transferred to the SSBG program is included as SSBG expenditures when disbursed. The following table shows the gross amount drawn for the TANF program during fiscal year 2014 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$ 3,554,283
Transfer to Social Services Block Grant	<u>(823,023)</u>
Total Temporary Assistance for Needy Families	<u>\$ 2,731,260</u>



Dave Yost • Auditor of State

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

Licking County
20 South Second Street
Newark, Ohio 43055

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Licking County, Ohio, (the County) as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 25, 2015, wherein we noted the County restated the 2013 financial statements to correct a misstatement.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the County's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the County's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings that we consider a significant deficiency in internal control. We consider finding 2014-001 to be a significant deficiency.

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Entity's Response to Findings

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

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Dave Yost
Auditor of State
Columbus, Ohio

June 25, 2015



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

Licking County
20 South Second Street
Newark, Ohio 43055

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited the Licking County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of the County's major federal programs for the year ended December 31, 2014. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

The County's Management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on the County's major programs. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2014.

Report on Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of 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 over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report only describes the scope of our internal control over compliance tests and the results of this testing based on OMB Circular A-133 requirements. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Federal Awards Expenditures Required by OMB Circular A-133

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate discretely-presented component unit and remaining fund information of Licking County (the County) as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 25, 2015, wherein we noted the County restated the 2013 financial statements to correct a misstatement. We conducted our audit to opine on the County's' basic financial statements. The accompanying schedule of federal awards expenditures presents additional analysis required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Dave Yost
Auditor of State
Columbus, Ohio

June 25, 2015

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LICKING COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2014

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	Yes
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under § .510(a)?	No
(d)(1)(vii)	Major Programs (list):	CFDA – 17.258/17.259/17.278 – Workforce Investment Act Cluster CFDA – 20.507 – Federal Transit Formula Grants CFDA – 93.558 – Temporary Assistance for Needy Families CFDA – 93.658 – Foster Care Management CFDA – 93.659 – Adoption Assistance CFDA – 93.778 – Medical Assistance Program
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 567,565 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	No

LICKING COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2014
(Continued)

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

FINDING NUMBER 2014-001

Financial Reporting – Significant Deficiency

The compilation and presentation of materially correct financial statements and the related footnotes is the responsibility of management of the County. This responsibility remains intact, even if management out sources this function for efficiency purposes, or any other reason, to another accountant or consultant.

It is also important to note that independent auditors are not part of an entity's internal control structure and should not be relied upon by management to detect misstatements in the financial statements.

Thus, it is important that management develop control procedures related to drafting financial statements and footnotes that enable management to prevent and detect potential misstatements in the financial statements and footnotes prior to audit.

The County's financial statements and accounting records include a restatement of the Governmental Activities December 31, 2013 Net Position to correct an understatement of sales tax receivable and tax revenue in the amount of \$2,829,936. This resulted in changes to the January 1, 2014 beginning Net Position.

We recommend that the County implement effective control procedures over the financial reporting process in order to enable management to prevent and detect potential misstatements in the financial statements and footnotes.

Officials' Response: Management is aware of the discrepancy that was being reported annually in regards to the Sales Tax. The oversight has been corrected and will continue to be reported correctly.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

LICKING COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS
 OMB CIRCULAR A -133 § .315 (b)
 DECEMBER 31, 2014

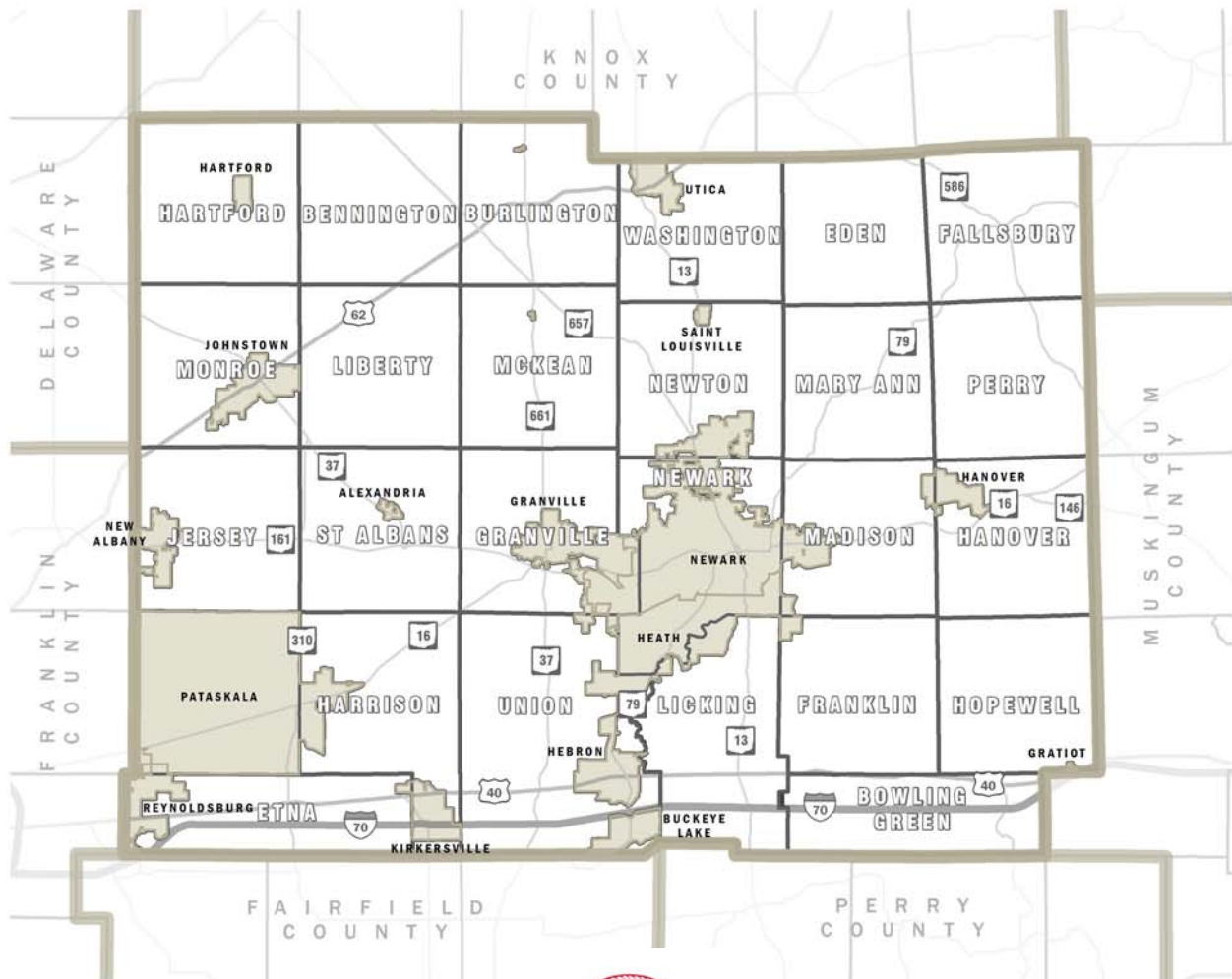
Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2013-001	Unallowable Transfers – Noncompliance	Yes	
2013-002	Expenditures Exceeding Appropriations – Noncompliance	Yes	
2013-003	Bank to Book Reconciliation – Significant Deficiency	Yes	
2013-004	Federal Transit Formula Grants – Cash Management – Material Weakness/Noncompliance	Yes	

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LICKING COUNTY, OHIO.

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For Fiscal Year Ended December 31, 2014



Prepared by:
Michael L. Smith
Licking County Auditor
20 South Second Street
Newark, Ohio 43055

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LICKING COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2014

Michael Smith
County Auditor

Prepared by the
Licking County Auditor's Office

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LICKING COUNTY, OHIO

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INTRODUCTORY SECTION

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Michael L. Smith
Licking County Auditor

Administration Building
20 South Second Street
Newark, Ohio 43055
740-670-5040/ msmith@lcounty.com

June 25, 2014

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, 2014 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.

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

In addition, the Licking County Regional Airport Authority is 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 and the Licking County Children and Families First Council.

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. Its 688.05 square miles serves a residential population estimated at over 160,000. 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. Fiscal year 2017 will be the next reappraisal year. In addition, a triennial update is required every third year between reappraisals. 2014 was a triennial update year. 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 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.

The Auditor is also the central disbursing agent, who by the issuance of County warrants 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.

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 Factors and Next Year's Budgets and Rates

The economic outlook for the County continues to be strong with additional revenue from the Casino's in the State of Ohio. The sales tax and property tax continue to show gains in early 2015. The conservative approach taken by most elected officials for 2014 has helped with the 2015 general fund budget. The commissioners passed the annual appropriation in March of 2015 in the amount of \$56.024 million for the general fund.

Licking County continues to be one of the fastest growing areas in Ohio. The State grew by 0.2 percent from 2010-2013, when 65 counties lost population. Licking County's growth was 0.4 percent from 2012-2013. The 2014 unemployment rate for Licking County was 5.1%. Historically, Licking County has experienced lower unemployment rates than Ohio's 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 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 finished the widening and improvement of State Route 161. This area continues to see economic growth with commercial, industrial and residential development, benefiting the County, townships, villages and schools districts along State Route 161. This also has significantly improved the flow of traffic between Newark and Columbus for those who commute daily and for those who frequently travel to Columbus.

Major Initiatives and Financial Planning

American Electric Power will construct, in New Albany, a \$195-thousand square foot transmission headquarters bringing over 450-jobs to the area. This development on a 35-acre site will be complete in 2016, and is in addition to the adjacent AEP Transmission Operations Center that opened in Licking County in 2008. AEP continues to expand its grid and service capacity to this western Licking County development area, as is The Energy Cooperative which began construction of a major new power substation near Beech Road and Jug Street. The project is also likely to accelerate growth along the Route 161 corridor.

In December of 2014, the State announced construction of the long awaited redevelopment of the Ohio Rt. 16/37 and Cherry Valley Road interchange. The \$30-million project will likely be under construction in late 2015. In addition to being a major safety and traffic flow improvement in this busy corridor, it will also kick start the process of developing some one thousand acres to the south in the Granville, Heath, Newark, Hebron and Union Township development region.

In Etna Township, Ascena Brands, in August, completed the expansion of its facility to over one million square feet and is adding 225-new positions to its current staff of some 300. Developer Prologis continues with construction of new facilities to service the logistics industry on both the south and north sides of U.S. Route 40 in Etna.

In southern Licking County growth continues. In Hebron in the Newark Ohio Industrial Park, Goodyear Tire and Rubber opened a development center focused on auto industry technology and brought in some 30-jobs. Also, Ten Cate Advanced Armor landed a \$30-million military vehicle contract and is hiring some 80-people. While Ohio Metal Technologies, an auto parts supplier, broke ground for a 150-thousand square foot facility.

In closing, according to a 2015 report from Ohio Development Services Agency, three of the 21 largest projects in Ohio in 2014 were out of Licking County. That is more than any other county last year.

The issues, which are most likely to have an impact on the County's long term financial planning, are the needs relating to the upkeep, and improvements to the County infrastructure. We anticipate the need for additional debt issuance due to the expected costs for the repair and replacement of many of the County bridges. The County bond retirement funds are sound, and 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.

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.

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 the Office of Dave Yost, Ohio Auditor of State. The independent auditors' unmodified 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, 2013. This represented the 14th consecutive year that this Certificate was awarded to the County. 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:

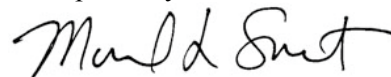
The publication of this report is the accumulation of many hours of dedicated work in the research, analysis and preparation of the financial statements and the accompanying notes and narratives. Sincere appreciation is extended to the many individuals who have worked diligently and contributed much time and effort in gathering data for this report particularly, Brad Cottrell Chief Deputy Auditor, Martha Snavelly Chief Deputy Auditor, Lori Stradley Deputy Auditor Settlements, and Kathy Spicer SA / Finance Clerk.

I would like to extend recognition to the staff of the accounting department, Sherri Yount, Connie Nehls and Connie Guthrie for their continued efforts throughout the year. In addition I wish to thank the remaining Staff of the County Auditor's office for their contributions to the on-going operation of the office.

Special acknowledgment is extended to the staff of Kennedy Cottrell Richards, LLC 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,



Michael L. Smith
Licking County Auditor

LICKING COUNTY, OHIO

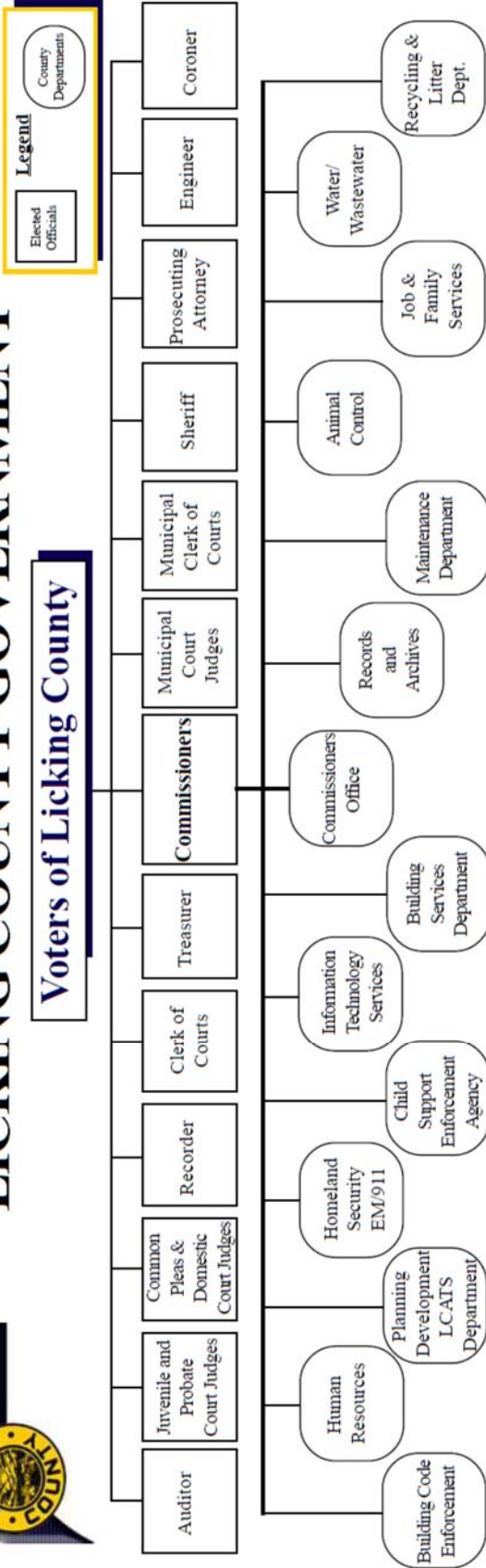
LIST OF ELECTED OFFICIALS
FOR THE YEAR ENDED DECEMBER 31, 2014

NAME	OFFICE	TERM EXPIRES
BOARD OF COUNTY COMMISSIONERS		
Doug Smith	Commissioner	12/31/14
Timothy E. Bubb	Commissioner	01/01/17
Duane Hayes Flowers	Commissioner	01/02/17
OTHER ELECTED OFFICIALS		
Michael L. Smith	Auditor	03/10/19
Scott K. Ryan	Treasurer	09/03/17
William C. Lozier	Engineer	01/01/17
Gary Walters	Clerk of Courts	12/31/16
Bryan Long	Recorder	01/01/17
Randy Thorp	Sheriff	01/01/17
Kenneth W. Oswalt	Prosecutor	01/01/17
Michael E Campolo	Coroner	01/01/17
COMMON PLEAS COURT		
Honorable Thomas M. Marcelain	Judge	02/08/21
Honorable David W. Branstool	Judge	12/31/18
<i>Domestic Division</i>		
Honorable Richard Wright	Judge	12/31/20
Honorable Earl Duke Frost	Judge	12/31/16
<i>Probate/Juvenile Division</i>		
Honorable Robert H. Hoover	Judge	02/08/21
COUNTY MUNICIPAL COURT		
Honorable Michael F. Higgins	Judge	12/31/19
Honorable David N. Stansbury	Judge	12/31/17
Marcia Jean Phelps	Clerk of Courts	12/31/19



LICKING COUNTY GOVERNMENT

Voters of Licking County





Government Finance Officers Association

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, 2013

Executive Director/CEO

FINANCIAL SECTION

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Licking County
20 South Second Street
Newark, Ohio 43055

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Licking County, Ohio (the County), as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the County's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Licking County, Ohio, as of December 31, 2014, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Public Assistance, Developmental Disabilities, Children's Services, and Senior Citizen Levy Funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 19 to the financial statements, the 2013 financial statements have been restated to correct a misstatement. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis*, listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

Supplementary and Other Information

Our audit was conducted to opine on the County's basic financial statements taken as a whole.

The introductory section, the financial section's combining statements, individual fund schedules and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The statements and schedules are management's responsibility, and are derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected these statements and schedules to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling the statements and schedules directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, these statements and schedules are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2015, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State
Columbus, Ohio

June 25, 2015

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LICKING COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014
(UNAUDITED)

As management of Licking County (the "County"), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2014. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages ix-xv of this report.

Financial Highlights

- The assets of the County exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by approximately \$130.6 million (net position). Of this amount, approximately \$31.5 million represents unrestricted net position for Governmental Activities, which may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's Governmental Activities net position increased by approximately \$2.2 million. This increase represents the amount in which general revenues exceeded net program costs.
- The County's Business-Type Activities net position increased by \$449,699. This increase primarily represents the amount in which charges for services exceeded program expenses.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of approximately \$49.8 million, approximately a \$2.8 million increase in comparison with the prior year.
- At the end of the current fiscal year, unassigned fund balance for the general fund was approximately \$16.6 million, or approximately 36 percent of total general fund expenditures.

Overview of the Financial Statements

This discussion and analysis provided here are intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

The Statement of Net Position presents information on all of the County's assets, liabilities and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The *Statement of Activities* presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

LICKING COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014
(UNAUDITED)

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County included general government, public safety, public works, health, human services, conservation and recreation, economic development and assistance, and urban redevelopment and housing. The business-type activities of the County include water and wastewater operations.

The government-wide financial statements included not only the County itself (known as the primary government), but also a legally separate nonprofit organization for which the County is financially accountable. Financial information for this component unit is reported separately from the financial information presented for the primary government itself.

The government-wide financial statements can be found on pages 15-17 of this report.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Information is presented separately in the governmental fund balance sheet and in the governmental fund statement revenues, expenditures, and changes in fund balances for the general, public assistance, developmental disabilities, children's services, mental health levy, senior citizen levy, and permanent improvement funds, each of which are considered to be major funds. Data from all other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements in the combining and individual fund statements and schedules section of this report.

The County adopts annual appropriated budgets for its general, public assistance, developmental disabilities, children's services, senior citizens levy, and permanent improvement funds. A budgetary comparison statement has been provided for each to demonstrate compliance with these budgets.

The basic governmental fund financial statements can be found on pages 18-30 of this report.

Proprietary funds. The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its water and wastewater operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses an internal service fund to account for self-insured medical, dental and vision benefits. Because this service predominantly benefits governmental rather than business-type functions, it has been included within governmental activities in the government-wide financial statements.

LICKING COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014
(UNAUDITED)

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provided separate information for water and wastewater operations, both of which are considered to be major funds of the County.

The basic proprietary fund financial statements can be found on pages 31-33 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The County maintains only one type of fiduciary funds. The Agency fund reports resources held by the County in a custodial capacity for individuals, private organizations or other governments.

The basic fiduciary fund financial statement can be found on page 34 of this report.

Notes to the financial statements. The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements begin on page 35 of this report.

Government-Wide Financial Analysis

The table below provides a comparative summary of the County's net position at December 31, 2014 and December 31, 2013:

	Net Position			
	<u>Governmental Activities</u>		<u>Business-Type Activities</u>	
	2014	Restated 2013	2014	2013
<u>Assets</u>				
Current and Other Assets	\$ 104,040,610	\$ 97,919,861	\$ 4,872,314	\$ 5,119,079
Capital Assets, Net	69,726,735	66,975,897	18,964,243	17,579,752
Total Assets	<u>173,767,345</u>	<u>164,895,758</u>	<u>23,836,557</u>	<u>22,698,831</u>
<u>Liabilities</u>				
Current and Other Liabilities	9,232,011	7,412,222	315,387	171,398
Long-Term Liabilities	20,413,830	19,757,845	9,754,272	9,210,234
Total Liabilities	<u>29,645,841</u>	<u>27,170,067</u>	<u>10,069,659</u>	<u>9,381,632</u>
<u>Deferred Inflows of Resources</u>				
Property and Other Local Taxes	27,328,694	23,130,316	-	-
Total Deferred Inflows of Resources	<u>27,328,694</u>	<u>23,130,316</u>	<u>-</u>	<u>-</u>
<u>Net Position</u>				
Net Investment in Capital Assets	56,967,417	54,566,385	9,266,454	8,448,915
Restricted	28,287,508	27,878,413	-	-
Unrestricted	31,537,885	32,150,577	4,500,444	4,868,284
Total net position	<u>\$ 116,792,810</u>	<u>\$ 114,595,375</u>	<u>\$ 13,766,898</u>	<u>\$ 13,317,199</u>

LICKING COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014
(UNAUDITED)

Governmental Activities

Current and Other Assets and Deferred Inflows of Resources both increased significantly in comparison with the prior year. These increases primarily represent the increase in property taxes to be received by the Board of Developmental Disabilities in 2015 as a result of the tax increase.

Capital Assets, Net and Net Investment in Capital Assets both increased significantly as well. For the most part, these increases represent new road and bridge construction, offset by current year depreciation.

The significant increase in Current and Other Liabilities is primarily the result of an increase in claims payable related to the County medical self-insurance program.

By far the largest portion of the County's Governmental Activities Net Position reflects its investment in capital assets (e.g. land, buildings, equipment and machinery, vehicles, and infrastructure), less any related outstanding debt that was used to acquire those assets. The County uses these capital assets to provide services to citizens. Accordingly, these assets are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's Governmental Activities Net Position (restricted net position) represents resources that are subject to external restrictions on how they may be used. The remaining balance of Unrestricted Net Position may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the County is able to report positive balances in all reported categories of Governmental Activities Net Position. The same situation held true for the prior fiscal year.

Business-Type Activities

Capital Assets, Net increased significantly in comparison with the prior year. For the most part, this increase represents capital asset additions resulting from the Jacksontown Sewer Project, offset by current year depreciation.

The increase in Long-Term Liabilities represents the new borrowing related to the Jacksontown Sewer Project, offset by current year principal payments.

The increase in Net Investment in Capital Assets primarily represents the amount in which current year principal payments exceeded current year capital asset depreciation.

Similar to Governmental Activities, the largest portion of the County's Business-Type Activities Net Position reflects its investment in capital assets (e.g. land, buildings, equipment and machinery, vehicles, and infrastructure), less any related outstanding debt that was used to acquire those assets. The County uses these capital assets to provide services to citizens. Accordingly, these assets are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The remaining balance of Unrestricted Net Position may be used to meet the government's ongoing obligations to citizens and creditors.

LICKING COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014
(UNAUDITED)

The table below provides a comparative analysis of changes in net position for 2014 and 2013:

	Change in Net Position			
	<u>Governmental Activities</u>		<u>Business-Type Activities</u>	
	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>
<u>Revenues</u>				
Program revenues:				
Charges for Services	\$ 18,583,646	\$ 15,972,986	\$ 2,892,803	\$ 2,790,540
Operating Grants and Contributions	35,078,054	32,087,500	-	-
Capital Grants and Contributions	1,678,374	711,989	188,248	-
Total program revenues	<u>55,340,074</u>	<u>48,772,475</u>	<u>3,081,051</u>	<u>2,790,540</u>
General revenues:				
Property Taxes	22,793,774	23,104,343	-	-
Sales Taxes	30,096,696	31,018,907	-	-
Intergovernmental, Unrestricted	5,281,477	5,326,495	-	-
Investment Earnings	204,702	258,467	-	-
Miscellaneous	1,466,641	1,537,013	18,371	32,533
Total general revenues	<u>59,843,290</u>	<u>61,245,225</u>	<u>18,371</u>	<u>32,533</u>
Total revenues	<u>115,183,364</u>	<u>110,017,700</u>	<u>3,099,422</u>	<u>2,823,073</u>
<u>Expenses</u>				
Public Safety	24,893,853	23,472,844	-	-
Health	4,688,117	4,629,012	-	-
Human Services	44,582,192	41,129,119	-	-
Conservation and Recreation	352,357	402,256	-	-
Community and Economic Development	978,362	929,959	-	-
Public Works	8,008,879	8,533,404	-	-
General Government	28,987,493	27,309,203	-	-
Interest and Fiscal Charges	494,676	507,739	-	-
Water	-	-	241,314	234,357
Wastewater	-	-	2,408,409	2,452,202
Total expenses	<u>112,985,929</u>	<u>106,913,536</u>	<u>2,649,723</u>	<u>2,686,559</u>
Change in Net Position	2,197,435	3,104,164	449,699	136,514
Net Position, Beginning of Year, Restated	<u>114,595,375</u>	<u>111,491,211</u>	<u>13,317,199</u>	<u>13,180,685</u>
Net Position, End of Year	<u>\$ 116,792,810</u>	<u>\$ 114,595,375</u>	<u>\$ 13,766,898</u>	<u>\$ 13,317,199</u>

Governmental Activities

The significant increase in charges for services is primarily the result of an increase in auditor settlement fees associated with an increase in property tax receipts and an increase in transit board charges associated with an increase in public transportation usage. A key contributor to the significant increase in operating grants and contributions was an increase in the number of children being served in foster care and by residential treatment centers. The County receives state and federal subsidies to help offset some of the cost of serving these children. The significant increase in capital grants and contributions is primarily the result of an increase in grant funding associated bridge repairs and replacements.

The significant increase in human services expenses is primarily the result of an increase in the number of children being served in foster care and by residential treatment centers and the significant increase in general government expenses is primarily the result of an increase in public transportation, as noted above.

LICKING COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2014 (UNAUDITED)

Financial Analysis of the Governmental Funds

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of approximately \$49.8 million, an increase of approximately \$2.8 million in comparison with the prior year. The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2014 and 2013.

	Fund Balance	Restated Fund Balance	Increase
	December 31, 2014	December 31, 2013	(Decrease)
General	\$ 22,499,138	\$ 20,433,029	\$ 2,066,109
Public Assistance	2,544,132	2,302,752	241,380
Developmental Disabilities	5,767,759	5,944,418	(176,659)
Children's Services	448,074	711,264	(263,190)
Mental Health Levy	119,828	291,129	(171,301)
Senior Citizens Levy	1,207,882	1,328,867	(120,985)
Permanent Improvement	757,248	480,894	276,354
Other Governmental Funds	16,421,334	15,453,357	967,977
Total	<u>\$ 49,765,395</u>	<u>\$ 46,945,710</u>	<u>\$ 2,819,685</u>

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the General Fund was approximately \$16.6 million, while total fund balance reached approximately \$22.5 million. As a measure of General Fund liquidity, it may be useful to compare both unassigned and total fund balance to total general fund expenditures. Unassigned fund balance represents 36 percent of total General Fund expenditures, while total fund balance represents 49 percent of that same amount.

The fund balance of the County's General Fund increased by approximately \$2.1 million during the current fiscal year. This increase represents the amount in which revenues (\$52.5 million) exceeded expenditures (\$46.1 million) and subsidy transfers to other funds (\$4.4 million).

The fund balance of the County's Public Assistance Fund increased by \$241,380 during the current fiscal year. This increase represents the amount in which program revenues (\$9.7 million) and operating subsidies from the General Fund (\$445,753) exceeded program expenditures (\$9.9 million).

The fund balance of the County's Developmental Disabilities Fund decreased by \$176,659 during the current fiscal year. This decrease represents the amount in which program expenditures (\$12.4 million) and transfers for debt service (\$76,738) exceeded program revenues (\$12.3 million).

The fund balance of the County's Children's Services Fund decreased by \$263,190 during the current fiscal year. This decrease represents the amount in which program expenditures (\$10.5 million) exceeded program revenues (\$8.9 million) and operating subsidies from the general fund (\$1.4 million).

The fund balance of the County's Mental Health Levy Fund decreased by \$171,301 during the current fiscal year. This decrease represents the amount in which program expenditures (\$3.7 million) exceeded program revenues (\$3.6 million).

The fund balance of the County's Senior Citizens Levy Fund decreased by \$120,985 during the current fiscal year. This decrease represents the amount in which program expenditures (\$4.6 million) exceeded program revenues (\$4.4 million).

LICKING COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014
(UNAUDITED)

The fund balance of the County's Permanent Improvement Fund increased by \$276,354 during the current fiscal year. For the most part, this increase represents the amount in which note proceeds (\$1.3 million) and transfers in from the General Fund and Dog and Kennel Fund (\$203,031) exceeded capital outlays (\$1.2 million).

Financial Analysis of the Proprietary Funds

The net position of the County's Water Fund increased by \$3,494 during the current fiscal year. This increase represents the amount in which customer charges (\$244,808) exceeded program expenses (\$241,314).

The net position of the County's Wastewater Fund increased by \$446,205 during the current fiscal year. This increase represents the amount in which customer charges (\$2.7 million) and federal interest subsidy revenues (\$188,248) exceeded operating expenses (\$2.3 million) and interest expense (\$84,514).

The net position of the County's Internal Service Fund decreased by approximately \$2.2 million during the year. This decrease represents the amount in which program expenses (\$16.3 million) exceeded program charges (\$14.1 million).

General Fund Budgeting Highlights

During the year, actual revenues exceeded the final budget by approximately \$1.3 million. A significant portion of this variance is the result of sales tax revenues, which were \$425,927 more than anticipated. There was no variance between the County's original and final revenue estimates.

The County's final appropriation measure exceeded the original by approximately \$4.2 million and actual budgetary expenditures were approximately \$3.2 million less the final appropriations measure. Of this variance, \$1.1 million represents an amount appropriated for new records management software for the Sheriff's Office. This project did not take place in 2014. An additional \$683,598 represents money that was appropriated for capital improvements that did not take place.

Capital Assets

The County's investment in capital assets for governmental activities as of December 31, 2014, including land, land improvements, buildings, equipment and machinery, vehicles, and infrastructure, totaled \$69.7 million (net of accumulated depreciation), an increase of \$2.7 million in comparison with the prior year. This increase represents the amount in which current year acquisitions of approximately \$6.0 million exceeded current year depreciation (approximately \$3.0 million) and net current year net disposals (\$247,166).

The County's investment in capital assets for business-type activities as of December 31, 2014, including land, land improvements, buildings, equipment and machinery, vehicles, and infrastructure totaled \$19.0 million (net of accumulated depreciation), an increase of \$1.4 million in comparison with the prior year. This increase consists of current year acquisitions of approximately \$2.0 million offset by current year depreciation of \$662,434.

Detailed information regarding capital asset activity is included in the Note 6 to the basic financial statements.

Debt Administration

The County's governmental activities debt as of December 31, 2014, including bonds and notes, was approximately \$16.2 million, an increase of \$350,543 in comparison with the prior year. This increase represents new notes of approximately \$4.2 million offset by principal payments made during the year of approximately \$3.8 million.

LICKING COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014
(UNAUDITED)

The County's business-type activities debt as of December 31, 2014 was approximately \$9.7 million, an increase of \$566,952 in comparison with the prior year. This increase represents new loans of approximately \$1.3 million, offset by principal payments made during the year totaling \$751,910.

Detailed information regarding debt activity is included in Note 7 to the basic financial statements.

Contacting the County's Component Units

Financial information for the Airport Authority can be obtained from the Licking County Regional Airport Authority, 530 Heath Road, Heath, Ohio 43056.

Contacting the County's Financial Management

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 information contact Michael L. Smith, Auditor of Licking County, Administration Building, 20 South Second Street, Newark, Ohio 43055. Or e-mail at msmith@lcounty.com or telephone at (740) 670-5040.

LICKING COUNTY, OHIO

STATEMENT OF NET POSITION
AS OF DECEMBER 31, 2014

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Airport Authority
Assets				
Pooled Cash and Investments	\$ 53,105,157	\$ 4,239,555	\$ 57,344,712	\$ 72,639
Cash and Cash Equivalents in Segregated Accounts	330,937	1,813	332,750	-
Receivables:				
Taxes	36,842,691	-	36,842,691	-
Accounts	1,241,166	562,634	1,803,800	-
Intergovernmental	8,479,917	-	8,479,917	-
Interest	6,008	-	6,008	-
Special Assesments	225,869	-	225,869	-
Loans	3,106,413	-	3,106,413	-
Inventory of Supplies, at Cost	263,145	68,312	331,457	-
Prepaid Items	439,307	-	439,307	-
Nondepreciable Capital Assets	6,858,384	2,897,867	9,756,251	-
Depreciable Capital assets, Net	62,868,351	16,066,376	78,934,727	821,730
Total Assets	173,767,345	23,836,557	197,603,902	894,369
Liabilities				
Accounts Payable	4,866,511	241,614	5,108,125	-
Accrued Wages and Benefits Payable	1,645,517	17,874	1,663,391	-
Intergovernmental Payable	985,224	12,794	998,018	-
Claims Payable	1,675,471	-	1,675,471	-
Retainage Payable	297	-	297	-
Accrued Interest Payable	58,991	43,105	102,096	-
Long-Term Liabilities:				
Due Within One Year	6,077,543	557,711	6,635,254	-
Due in More Than One Year	14,336,287	9,196,561	23,532,848	-
Total Liabilities	29,645,841	10,069,659	39,715,500	-
Deferred Inflows of Resources				
Property and Other Local Taxes	27,328,694	-	27,328,694	-
Total Deferred Inflows of Resources	27,328,694	-	27,328,694	-
Net Position				
Net Investment in Capital Assets	56,967,417	9,266,454	66,233,871	821,730
Restricted for:				
Capital Projects	216,937	-	216,937	201
Debt Service	1,706,619	-	1,706,619	-
Public Safety	2,604,007	-	2,604,007	-
Health	703,832	-	703,832	-
Human Services	10,037,772	-	10,037,772	-
Conservation and Recreation	61,911	-	61,911	-
Community and Economic Development	3,914,706	-	3,914,706	-
Public Works	4,571,083	-	4,571,083	-
General Government	4,470,641	-	4,470,641	-
Unrestricted	31,537,885	4,500,444	36,038,329	72,438
Total Net Position	\$ 116,792,810	\$ 13,766,898	\$ 130,559,708	\$ 894,369

See accompanying notes to the basic financial statements.

LICKING COUNTY, OHIO

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2014

Functions/Programs	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
Public Safety	\$ 24,893,853	\$ 1,582,578	\$ 1,646,201	\$ -
Health	4,688,117	592,066	393,400	-
Human Services	44,582,192	1,889,342	22,711,058	-
Conservation and Recreation	352,357	-	-	-
Community and Economic Development	978,362	120,127	559,341	-
Public Works	8,008,879	377,398	7,417,401	1,678,374
General Government	28,987,493	14,011,749	2,183,506	-
Interest and Fiscal Charges	494,676	10,386	167,147	-
Total Governmental Activities	<u>112,985,929</u>	<u>18,583,646</u>	<u>35,078,054</u>	<u>1,678,374</u>
Business-Type Activities:				
Water	241,314	244,493	-	-
Wastewater	2,408,409	2,648,310	-	188,248
Total Business-type Activities	<u>2,649,723</u>	<u>2,892,803</u>	<u>-</u>	<u>188,248</u>
Total Primary Government	<u>\$ 115,635,652</u>	<u>\$ 21,476,449</u>	<u>\$ 35,078,054</u>	<u>\$ 1,866,622</u>
Component Unit:				
Airport Authority	<u>\$ 147,155</u>	<u>\$ 83,174</u>	<u>\$ -</u>	<u>\$ -</u>

General Revenues:
Property Taxes Levied for:
General Purposes
Special Purposes:
Developmental Disabilities
Children's Services
Mental Health
Senior Citizens
Sales Taxes
Special Assessments
Intergovernmental, Unrestricted
Investment Earnings
Miscellaneous
Total General Revenues

Change in Net Position

Net Position at Beginning of Year, Restated
Net Position at End of Year

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and Changes in Net Position

Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	Airport Authority
\$ (21,665,074)	\$ -	\$ (21,665,074)	
(3,702,651)	-	(3,702,651)	
(19,981,792)	-	(19,981,792)	
(352,357)	-	(352,357)	
(298,894)	-	(298,894)	
1,464,294	-	1,464,294	
(12,792,238)	-	(12,792,238)	
(317,143)	-	(317,143)	
<u>(57,645,855)</u>	<u>-</u>	<u>(57,645,855)</u>	
-	3,179	3,179	
-	428,149	428,149	
-	<u>431,328</u>	<u>431,328</u>	
<u>\$ (57,645,855)</u>	<u>\$ 431,328</u>	<u>\$ (57,214,527)</u>	
			\$ (63,981)
			<u>(63,981)</u>
6,870,318	-	6,870,318	-
6,485,994	-	6,485,994	-
2,886,881	-	2,886,881	-
2,802,769	-	2,802,769	-
3,747,812	-	3,747,812	-
30,096,696	-	30,096,696	-
88,527	-	88,527	-
5,281,477	-	5,281,477	-
204,702	-	204,702	8
1,378,114	18,371	1,396,485	-
<u>59,843,290</u>	<u>18,371</u>	<u>59,861,661</u>	<u>8</u>
2,197,435	449,699	2,647,134	(63,973)
114,595,375	13,317,199	127,912,574	958,342
<u>\$ 116,792,810</u>	<u>\$ 13,766,898</u>	<u>\$ 130,559,708</u>	<u>\$ 894,369</u>

See accompanying notes to the basic financial statements.

LICKING COUNTY, OHIO

BALANCE SHEET
GOVERNMENTAL FUNDS
AS OF DECEMBER 31, 2014

	General	Public Assistance	Developmental Disabilities	Children's Services
Assets:				
Pooled Cash and Investments	\$ 18,206,028	\$ 1,726,482	\$ 5,636,546	\$ 2,205,869
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Receivables:				
Taxes	16,129,759	-	9,655,373	3,266,298
Accounts	393,737	214	62,840	3,912
Intergovernmental	2,371,551	482,463	618,293	525,146
Interest	6,008	-	-	-
Special Assesments	-	-	-	-
Loans	-	-	-	-
Inventory of Supplies, at Cost	63,679	3,241	-	-
Prepaid Items	-	-	-	-
Due From Other Funds	460,500	930,210	-	-
Total Assets	\$ 37,631,262	\$ 3,142,610	\$ 15,973,052	\$ 6,001,225
Liabilities:				
Accounts Payable	\$ 1,192,537	\$ 146,222	\$ 449,317	\$ 1,242,686
Accrued Wages and Benefits Payable	999,012	289,021	115,302	-
Intergovernmental Payable	581,951	157,963	78,092	-
Retainage Payable	-	-	-	-
Compensated Absences Payable	13,582	5,272	4,166	-
Due To Other Funds	-	-	-	930,210
Total Liabilities	2,787,082	598,478	646,877	2,172,896
Deferred Inflows of Resources:				
Property and Other Local Taxes	7,578,892	-	9,215,327	3,113,266
Unavailable Revenue	4,766,150	-	343,089	266,989
Total Deferred Inflows of Resources	12,345,042	-	9,558,416	3,380,255
Fund Balances:				
Nonspendable	63,679	3,241	-	-
Restricted	-	2,540,891	5,767,759	448,074
Committed	300,000	-	-	-
Assigned	5,510,028	-	-	-
Unassigned	16,625,431	-	-	-
Total Fund Balances	22,499,138	2,544,132	5,767,759	448,074
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 37,631,262	\$ 3,142,610	\$ 15,973,052	\$ 6,001,225

See accompanying notes to the basic financial statements.

Mental Health Levy	Senior Citizen Levy	Permanent Improvement	Other Governmental Funds	Total Governmental Funds
\$ -	\$ 1,064,089	\$ 1,491,342	\$ 12,345,898	\$ 42,676,254
-	-	-	330,937	330,937
3,541,494	4,249,767	-	-	36,842,691
-	-	-	780,454	1,241,157
164,278	197,146	-	4,121,040	8,479,917
-	-	-	-	6,008
-	-	-	225,869	225,869
-	-	-	3,106,413	3,106,413
-	-	-	196,225	263,145
-	-	-	270,000	270,000
-	-	-	-	1,390,710
<u>\$ 3,705,772</u>	<u>\$ 5,511,002</u>	<u>\$ 1,491,342</u>	<u>\$ 21,376,836</u>	<u>\$ 94,833,101</u>
\$ -	\$ -	\$ 734,094	\$ 1,097,046	\$ 4,861,902
-	-	-	235,670	1,639,005
-	-	-	161,426	979,432
-	-	-	297	297
-	-	-	1,814	24,834
-	-	-	460,500	1,390,710
-	-	734,094	1,956,753	8,896,180
3,373,288	4,047,921	-	-	27,328,694
212,656	255,199	-	2,998,749	8,842,832
<u>3,585,944</u>	<u>4,303,120</u>	<u>-</u>	<u>2,998,749</u>	<u>36,171,526</u>
-	-	-	466,225	533,145
119,828	1,207,882	216,937	15,893,198	26,194,569
-	-	153,000	61,911	514,911
-	-	387,311	-	5,897,339
-	-	-	-	16,625,431
<u>119,828</u>	<u>1,207,882</u>	<u>757,248</u>	<u>16,421,334</u>	<u>49,765,395</u>
<u>\$ 3,705,772</u>	<u>\$ 5,511,002</u>	<u>\$ 1,491,342</u>	<u>\$ 21,376,836</u>	<u>\$ 94,833,101</u>

See accompanying notes to the basic financial statements.

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LICKING COUNTY, OHIO

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2014

Total Governmental Fund Balances	\$ 49,765,395
<i>Amounts reported for governmental activities in the statement of net position are different because:</i>	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	69,726,735
Other long-term assets are not available to pay for current period expenditures and therefore are reported as deferred inflows of resources in the funds.	
Sales Taxes	3,130,420
Property Taxes	385,959
Special Assessments	225,869
Intergovernmental	4,629,621
Accounts Receivable	470,963
An internal service fund is used by management to charge the cost of self-insurance and risk management to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.	8,888,142
Some liabilities, including bonds payable and accrued interest, are not due and payable in the current period and therefore are not reported in the funds:	
Accrued Interest Payable	(58,991)
Bonds Payable	(16,204,998)
Capital Lease Payable	(211,647)
Compensated Absences Payable	(3,954,658)
Net Position of Governmental Activities	<u>\$ 116,792,810</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, 2014

	General	Public Assistance	Developmental Disabilities	Children's Services
Revenues:				
Sales Taxes	\$ 29,796,212	\$ -	\$ -	\$ -
Property Taxes	7,147,523	-	6,519,016	3,002,049
Intergovernmental	5,375,314	9,471,237	5,004,162	5,665,309
Investment Earnings	203,074	-	-	-
Licenses and Permits	11,512	-	-	-
Fines and Forfeitures	156,380	-	-	-
Special Assessments	-	-	-	-
Charges for Services	8,519,646	-	-	-
Miscellaneous	1,338,702	256,463	764,752	229,356
Total Revenues	52,548,363	9,727,700	12,287,930	8,896,714
Expenditures:				
Current:				
Public Safety	21,077,708	-	-	-
Health	434,288	-	-	-
Human Services	3,342,287	9,932,970	12,387,851	10,520,628
Conservation and Recreation	352,357	-	-	-
Community and Economic Development	105,000	-	-	-
Public Works	-	-	-	-
General Government	20,755,455	-	-	-
Capital Outlay	-	-	-	-
Debt service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	46,067,095	9,932,970	12,387,851	10,520,628
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,481,268	(205,270)	(99,921)	(1,623,914)
Other Financing Sources (Uses):				
Issuance of Notes	-	-	-	-
Premium on Notes	-	-	-	-
Transfers In	-	445,753	-	1,360,724
Transfers Out	(4,430,267)	-	(76,738)	-
Total Other Financing Sources (Uses)	(4,430,267)	445,753	(76,738)	1,360,724
Net Change in Fund Balances	2,051,001	240,483	(176,659)	(263,190)
Fund Balance, Beginning of Year, Restated	20,433,029	2,302,752	5,944,418	711,264
Increase (Decrease) in Inventory	15,108	897	-	-
Fund Balance, End of Year	\$ 22,499,138	\$ 2,544,132	\$ 5,767,759	\$ 448,074

See accompanying notes to the basic financial statements.

Mental Health Levy	Senior Citizen Levy	Permanent Improvement	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ 29,796,212
3,103,059	3,898,960	-	-	23,670,607
456,342	547,611	11,810	15,892,367	42,424,152
-	-	-	1,628	204,702
-	-	-	626,587	638,099
-	-	-	595,838	752,218
-	-	-	130,051	130,051
-	-	-	6,732,115	15,251,761
-	-	-	240,376	2,829,649
<u>3,559,401</u>	<u>4,446,571</u>	<u>11,810</u>	<u>24,218,962</u>	<u>115,697,451</u>
-	-	-	2,611,766	23,689,474
3,730,702	-	-	557,033	4,722,023
-	4,567,556	-	3,130,353	43,881,645
-	-	-	-	352,357
-	-	-	861,467	966,467
-	-	-	9,860,452	9,860,452
-	-	-	7,382,567	28,138,022
-	-	1,238,487	-	1,238,487
-	-	-	3,862,810	3,862,810
-	-	-	485,151	485,151
<u>3,730,702</u>	<u>4,567,556</u>	<u>1,238,487</u>	<u>28,751,599</u>	<u>117,196,888</u>
(171,301)	(120,985)	(1,226,677)	(4,532,637)	(1,499,437)
-	-	1,300,000	2,875,000	4,175,000
-	-	-	39,412	39,412
-	-	203,031	2,650,497	4,660,005
-	-	-	(153,000)	(4,660,005)
-	-	<u>1,503,031</u>	<u>5,411,909</u>	<u>4,214,412</u>
(171,301)	(120,985)	276,354	879,272	2,714,975
291,129	1,328,867	480,894	15,453,357	46,945,710
-	-	-	88,705	104,710
<u>\$ 119,828</u>	<u>\$ 1,207,882</u>	<u>\$ 757,248</u>	<u>\$ 16,421,334</u>	<u>\$ 49,765,395</u>

See accompanying notes to the basic financial statements.

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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, 2014

Net Change in Fund Balances - Total Governmental Funds		\$ 2,714,975
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>		
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.	Capital Outlays Depreciation	6,038,933 (3,040,929)
Loss on disposal of Capital Assets is not recorded in the Governmental funds but is recorded in the Statement of Activity.		(247,166)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	Sales Taxes Property Taxes Charges for Services Intergovernmental Grants Special Assessments Fines and Forfeitures Miscellaneous	300,484 (876,833) 470,963 (386,247) (41,524) (85) (20,257)
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.	Issuance of Bonds Principal Repayment	(4,175,000) 3,862,810
Some expenses reported in the statement of activities, such as compensated absences do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.	Change in Inventory Interest Expense Compensated Absences	104,710 (9,525) (316,434)
The internal service fund is used by management to charge the cost of self-insurance and risk management to individual funds. The net revenue of is reported in with governmental activities		<u>(2,181,440)</u>
Change in Net Position of Governmental Activities		<u><u>\$ 2,197,435</u></u>

See accompanying notes to the basic financial statements.

LICKING COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2014

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Sales Taxes	\$ 28,995,163	\$ 28,995,163	\$ 29,421,090	\$ 425,927
Property Taxes	7,286,009	7,286,009	7,201,036	(84,973)
Intergovernmental	5,149,301	5,149,301	5,418,775	269,474
Investment Earnings	303,680	303,680	229,607	(74,073)
Licenses and Permits	9,300	9,300	11,487	2,187
Fines and Forfeitures	133,399	133,399	156,277	22,878
Charges for Services	6,778,579	6,778,579	6,920,079	141,500
Miscellaneous	1,333,139	1,333,139	2,065,300	732,161
Total Revenues	<u>49,988,570</u>	<u>49,988,570</u>	<u>51,423,651</u>	<u>1,435,081</u>
Expenditures:				
Current:				
Public Safety	21,403,361	22,639,014	22,031,379	607,635
Health	440,695	440,695	438,495	2,200
Human Services	2,405,992	4,013,845	3,516,044	497,801
Conservation and Recreation	352,357	352,357	352,357	-
Community and Economic Development	75,000	105,000	105,000	-
General Government	22,454,019	23,266,900	21,367,233	1,899,667
Total Expenditures	<u>47,131,424</u>	<u>50,817,811</u>	<u>47,810,508</u>	<u>3,007,303</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,857,146	(829,241)	3,613,143	4,442,384
Other Financing Sources (Uses):				
Advances In	100,000	100,000	-	(100,000)
Advances Out	-	(40,000)	(40,000)	-
Transfers Out	(4,143,476)	(4,588,564)	(4,430,267)	158,297
Total Other Financing Sources (Uses)	<u>(4,043,476)</u>	<u>(4,528,564)</u>	<u>(4,470,267)</u>	<u>58,297</u>
Net Change in Fund Balances	(1,186,330)	(5,357,805)	(857,124)	4,500,681
Fund Balance, Beginning of Year	11,082,217	11,082,217	11,082,217	-
Prior Year Encumbrances Appropriated	2,409,625	2,409,625	2,409,625	-
Fund Balance, End of Year	<u>\$ 12,305,512</u>	<u>\$ 8,134,037</u>	<u>\$ 12,634,718</u>	<u>\$ 4,500,681</u>

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
PUBLIC ASSISTANCE FUND
FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance (Over)/Under</u>
Revenues:				
Intergovernmental	\$ 9,659,002	\$ 9,659,002	\$ 8,991,006	\$ (667,996)
Miscellaneous	1,790,122	1,790,122	1,650,801	(139,321)
Total Revenues	<u>11,449,124</u>	<u>11,449,124</u>	<u>10,641,807</u>	<u>(807,317)</u>
Expenditures:				
Current:				
Human Services	13,344,333	13,351,281	12,301,700	1,049,581
Total Expenditures	<u>13,344,333</u>	<u>13,351,281</u>	<u>12,301,700</u>	<u>1,049,581</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,895,209)	(1,902,157)	(1,659,893)	242,264
Other Financing Sources (Uses):				
Transfers In	1,058,179	977,050	445,753	(531,297)
Total Other Financing Sources (Uses)	<u>1,058,179</u>	<u>977,050</u>	<u>445,753</u>	<u>(531,297)</u>
Net Change in Fund Balances	(837,030)	(925,107)	(1,214,140)	(289,033)
Fund Balance, Beginning of Year	1,727,124	1,727,124	1,727,124	-
Prior Year Encumbrances Appropriated	934,774	934,774	934,774	-
Fund Balance, End of Year	<u>\$ 1,824,868</u>	<u>\$ 1,736,791</u>	<u>\$ 1,447,758</u>	<u>\$ (289,033)</u>

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
DEVELOPMENTAL DISABILITIES FUND
FOR THE YEAR ENDED DECEMBER 31, 2014

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Property Taxes	\$ 6,159,153	\$ 6,159,153	\$ 6,340,136	\$ 180,983
Intergovernmental	3,946,940	3,946,940	4,775,778	828,838
Miscellaneous	917,185	917,185	755,354	(161,831)
Total Revenues	<u>11,023,278</u>	<u>11,023,278</u>	<u>11,871,268</u>	<u>847,990</u>
Expenditures:				
Current:				
Human Services	14,055,918	14,305,918	13,416,967	888,951
Total Expenditures	<u>14,055,918</u>	<u>14,305,918</u>	<u>13,416,967</u>	<u>888,951</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,032,640)	(3,282,640)	(1,545,699)	1,736,941
Other Financing Sources (Uses):				
Transfers Out	(76,738)	(76,738)	(76,738)	-
Total Other Financing Sources (Uses)	<u>(76,738)</u>	<u>(76,738)</u>	<u>(76,738)</u>	<u>-</u>
Net Change in Fund Balances	(3,109,378)	(3,359,378)	(1,622,437)	1,736,941
Fund Balance, Beginning of Year	5,544,350	5,544,350	5,544,350	-
Prior Year Encumbrances Appropriated	1,154,361	1,154,361	1,154,361	-
Fund Balance, End of Year	<u>\$ 3,589,333</u>	<u>\$ 3,339,333</u>	<u>\$ 5,076,274</u>	<u>\$ 1,736,941</u>

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
CHILDREN'S SERVICES FUND
FOR THE YEAR ENDED DECEMBER 31, 2014

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Property Taxes	\$ 2,731,734	\$ 3,018,625	\$ 3,025,059	\$ 6,434
Intergovernmental	4,648,955	4,648,955	5,397,079	748,124
Miscellaneous	263,093	263,093	208,695	(54,398)
Total Revenues	<u>7,643,782</u>	<u>7,930,673</u>	<u>8,630,833</u>	<u>700,160</u>
Expenditures:				
Current:				
Human Services	8,982,508	9,657,537	9,441,369	216,168
Total Expenditures	<u>8,982,508</u>	<u>9,657,537</u>	<u>9,441,369</u>	<u>216,168</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,338,726)	(1,726,864)	(810,536)	916,328
Other Financing Sources (Uses):				
Transfers In	684,895	175,874	1,360,724	1,184,850
Total Other Financing Sources (Uses)	<u>684,895</u>	<u>175,874</u>	<u>1,360,724</u>	<u>1,184,850</u>
Net Change in Fund Balances	(653,831)	(1,550,990)	550,188	2,101,178
Fund Balance, Beginning of Year	1,443,940	1,443,940	1,443,940	-
Prior Year Encumbrances Appropriated	107,050	107,050	107,050	-
Fund Balance, End of Year	<u>\$ 897,159</u>	<u>\$ -</u>	<u>\$ 2,101,178</u>	<u>\$ 2,101,178</u>

LICKING COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
SENIOR CITIZEN LEVY FUND
FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance (Over)/Under</u>
Revenues:				
Property Taxes	\$ 3,944,476	\$ 3,944,476	\$ 3,929,844	\$ (14,632)
Intergovernmental	547,611	547,611	547,611	-
Total Revenues	<u>4,492,087</u>	<u>4,492,087</u>	<u>4,477,455</u>	<u>(14,632)</u>
Expenditures:				
Current:				
Human Services	4,667,757	4,567,556	4,567,556	-
Total Expenditures	<u>4,667,757</u>	<u>4,567,556</u>	<u>4,567,556</u>	<u>-</u>
Net Change in Fund Balances	(175,670)	(75,469)	(90,101)	(14,632)
Fund Balance, Beginning of Year	1,154,190	1,154,190	1,154,190	-
Fund Balance, End of Year	<u>\$ 978,520</u>	<u>\$ 1,078,721</u>	<u>\$ 1,064,089</u>	<u>\$ (14,632)</u>

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

STATEMENT OF NET POSITION
 PROPRIETARY FUNDS
 AS OF DECEMBER 31, 2014

	Business-type Activities - Enterprise Funds			Governmental Activities- Internal Service Fund
	Water	Wastewater	Total	
Assets				
Current Assets:				
Pooled Cash and Investments	\$ 655,162	\$ 3,584,393	\$ 4,239,555	\$ 10,428,903
Cash and Cash Equivalents With Fiscal Agent	-	1,813	1,813	-
Receivables:				
Accounts	28,613	534,021	562,634	9
Materials and Supplies Inventory	34,156	34,156	68,312	-
Prepaid Items	-	-	-	169,307
Total Current Assets	717,931	4,154,383	4,872,314	10,598,219
Noncurrent Assets:				
Nondepreciable Capital Assets	6,328	2,891,539	2,897,867	-
Depreciable Capital assets, Net	557,327	15,509,049	16,066,376	-
Total Noncurrent Assets	563,655	18,400,588	18,964,243	-
Total Assets	1,281,586	22,554,971	23,836,557	10,598,219
Liabilities				
Current Liabilities				
Accounts Payable	10,819	230,795	241,614	4,609
Accrued Wages and Benefits	-	17,874	17,874	6,512
Intergovernmental Payable	-	12,794	12,794	5,792
Claims Payable	-	-	-	1,675,471
Compensated Absences Payable	-	10,664	10,664	3,995
Accrued Interest Payable	-	43,105	43,105	-
OPWC Loan Payable	-	18,034	18,034	-
OWDA Loan Payable	-	529,013	529,013	-
Total Current Liabilities	10,819	862,279	873,098	1,696,379
Long-Term Liabilities:				
Compensated Absences Payable	-	45,819	45,819	13,698
OPWC Loan Payable	-	243,453	243,453	-
OWDA Loan Payable	-	8,907,289	8,907,289	-
Total Long-Term Liabilities	-	9,196,561	9,196,561	13,698
Total Liabilities	10,819	10,058,840	10,069,659	1,710,077
Net Position				
Net Investment in Capital Assets	563,655	8,702,799	9,266,454	-
Unrestricted	707,112	3,793,332	4,500,444	8,888,142
Total Net Position	\$ 1,270,767	\$ 12,496,131	\$ 13,766,898	\$ 8,888,142

See accompanying notes to the basic financial statements.

LICKING COUNTY, OHIO

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION PROPRIETARY FUNDS FOR THE YEAR ENDED DECEMBER 31, 2014

	Business-type Activities - Enterprise Funds			Governmental Activities- Internal Service Fund
	Water	Wastewater	Total	
Operating Revenues:				
Charges for Services	\$ 244,493	\$ 2,648,310	\$ 2,892,803	\$ 14,108,289
Miscellaneous	315	18,056	18,371	590
Total Operating Revenues	244,808	2,666,366	2,911,174	14,108,879
Operating Expenses:				
Personal Services	59,974	854,065	914,039	214,122
Contractual Services	127,118	626,149	753,267	2,309,841
Materials and Supplies	15,826	173,543	189,369	2,108
Depreciation	37,676	624,758	662,434	-
Health Insurance Claims	-	-	-	13,682,838
Miscellaneous	720	45,380	46,100	81,410
Total Operating Expenses	241,314	2,323,895	2,565,209	16,290,319
Operating Income (Loss)	3,494	342,471	345,965	(2,181,440)
Nonoperating Revenues (Expenses):				
Intergovernmental	-	188,248	188,248	-
Interest and Fiscal Charges	-	(84,514)	(84,514)	-
Total Non-Operating Revenues (Expenses)	-	103,734	103,734	-
Change in Net Position	3,494	446,205	449,699	(2,181,440)
Net Position, Beginning of Year	1,267,273	12,049,926	13,317,199	11,069,582
Net Position, End of Year	\$ 1,270,767	\$ 12,496,131	\$ 13,766,898	\$ 8,888,142

See accompanying notes to the basic financial statements.

LICKING COUNTY, OHIO
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Business-type Activities - Enterprise Funds			Governmental
	Water	Wastewater	Total	Activities- Internal Service Fund
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$ 244,386	\$ 2,598,941	\$ 2,843,327	\$ 14,108,329
Cash Received from Other Operating Sources	315	18,056	18,371	590
Cash Payments to Employees for Services	(78,520)	(861,187)	(939,707)	(208,686)
Cash Payments to Suppliers for Goods and Services	(124,738)	(830,903)	(955,641)	(2,422,193)
Cash Payments for Claims	-	-	-	(12,774,920)
Net Cash Flows from Operating Activities	41,443	924,907	966,350	(1,296,880)
Cash Flows from Capital and Related Financing Activities				
Proceeds of Construction Bonds	-	1,318,862	1,318,862	-
Payments for Capital Acquisitions	-	(1,897,531)	(1,897,531)	-
Principal Payments	-	(751,910)	(751,910)	-
Interest Paid	-	(87,836)	(87,836)	-
Intergovernmental	-	188,248	188,248	-
Net Cash Flows from Capital and Related Financing	-	(1,230,167)	(1,230,167)	-
Net Increase (Decrease) in Cash and Cash Equivalents	41,443	(305,260)	(263,817)	(1,296,880)
Cash and Cash Equivalents at Beginning of Year	613,719	3,891,466	4,505,185	11,725,783
Cash and Cash Equivalents at End of Year	\$ 655,162	\$ 3,586,206	\$ 4,241,368	\$ 10,428,903
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities:				
Operating Income (Loss)	3,494	\$ 342,471	\$ 345,965	\$ (2,181,440)
Adjustments:				
Net Cash from Operating Activities:				
Depreciation Expense	37,676	624,758	662,434	-
(Increase)/Decrease Assets:				
Accounts Receivable	(107)	(49,369)	(49,476)	40
Materials and Supplies Inventory	16,212	16,212	32,424	-
Prepaid Items	-	-	-	5,084
Due from Other Funds	-	18,546	18,546	-
Increase/(Decrease) Liabilities:				
Accounts Payable	2,714	(2,043)	671	(33,918)
Accrued Wages	-	(1,271)	(1,271)	1,045
Compensated Absences Payable	-	(22,914)	(22,914)	2,527
Intergovernmental Payable	-	(1,483)	(1,483)	1,864
Claims Payable	-	-	-	907,918
Due to Other Funds	(18,546)	-	(18,546)	-
Total Adjustments	37,949	582,436	620,385	884,560
Net Cash Flows from Operating Activities	\$ 41,443	\$ 924,907	\$ 966,350	\$ (1,296,880)

See accompanying notes to the basic financial statements.

LICKING COUNTY, OHIO

STATEMENT OF ASSETS AND LIABILITIES
FIDUCIARY FUNDS
DECEMBER 31, 2014

	<u>Agency Funds</u>
Assets	
Pooled Cash and Investments	\$ 31,120,559
Cash and Cash Equivalents in Segregated Accounts	2,303,714
Receivables:	
Taxes	207,436,620
Intergovernmental	4,976,107
Special Assesments	9,344,416
Accounts	7,698
Total Assets	<u>255,189,114</u>
Liabilities	
Due to Other Governments	231,876,868
Undistributed Monies	22,709,479
Accounts Payable	602,767
Total Liabilities	<u>\$ 255,189,114</u>

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. Governmental activities, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from business-type activities, which rely to a significant extent on fees and charges to external customers for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

B. 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 include the Auditor, 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 these other 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.

The accompanying basic financial statements present the County and its component unit, an entity for which the County is considered to be 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 (the primary government) has one component unit, the Licking County Regional Airport Authority.

Discretely Presented Component Unit – The County's component unit is discretely presented in the government-wide financial statements.

Licking County Regional Airport Authority – The Licking County Regional Airport Authority (the Airport) operates under a separate board that consists of nine members. The nine 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. The Airport rents the airport facilities to Aviation Works, Inc., a private company that operates the Airport. The Airport generates revenue from rent and grants applied for in the Airport's name. The Airport operates on a calendar year basis. Separately issued financial statements can be obtained from the Licking County Regional Airport Authority, 530 Heath Road, Heath, Ohio 43056.

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation – Government-wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from the governmental funds and internal service funds, while the business-type activities incorporate data from the enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

As discussed earlier, the County has one discretely presented component unit. While not considered to be a major component unit, it is nevertheless shown in separate columns in the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this rule are charges between the County's water and wastewater functions to other departments of the County. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

D. Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the County's funds, including its fiduciary funds. Separate statements for each category governmental, proprietary, and fiduciary are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

The County reports the following major governmental funds:

General Fund – The general fund is the County's primary operating account. This fund is used to account for all financial resources of the County, except those accounted for in another fund.

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.

Developmental Disabilities 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 revenues derived from tax levies and Federal and State grants restricted for children's services, including foster homes, emergency shelters, medical treatment, school supplies, counseling, and parental training.

Mental Health Levy Fund – This fund is used to account for the proceeds of a one mill tax levy restricted for alcohol, drug addiction and mental health services. (This fund only exists on a GAAP basis and is not part of the County's appropriated budget, therefore no budgetary statement is presented.)

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Senior Citizen Levy Fund – This fund is used to account for revenue from a levy that is restricted for aging programs and elderly social organizations in the County.

Permanent Improvement Fund – This fund is used to account for the cost of various buildings, remodeling projects and for certain major purchases of capital improvements.

The County reports the following major enterprise funds:

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.

Additionally, the County reports the following fund types:

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, dental and vision benefits.

Agency Funds – are used to hold assets such as property and other taxes as well as other intergovernmental resources that have been collected by the County on behalf of 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.

During the course of operations the County has activity between funds for various purposes. Any residual balances outstanding at year-end are reported as interfund receivable/payable, due to/from other funds and advances to/from other funds. While these balances are reported in the fund financial statements, certain eliminations are made in the presentation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e. governmental and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e. the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In the fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in the fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The government-wide statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes and similar revenues are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, sales taxes, licenses, and interest associated with the current period are all considered to susceptible to accrual and have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period. All other revenue items are considered to be measurable and available only when cash is received by the County.

The proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting.

The agency funds have no measurement focus but utilize the accrual basis of accounting for reporting for reporting assets and liabilities.

The accounting policies of the County conform to accounting principles generally accepted in the United States of America, 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:

F. 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 appropriation 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.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

All funds other than agency funds are legally required to be budgeted and appropriated; however, only governmental funds are required to be reported. The Commissary Fund, Energy Conservation Project 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 2014.

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 the current fiscal year, 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, except the Mental Health Levy Fund, are provided on the budgetary basis to provide a comparison of actual results to the final budget, including all amendments and modifications.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

G. Cash and Cash Equivalents

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

H. 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.

The County invests funds in STAR Ohio. 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, 2014.

I. Inventories and Prepaid Items

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.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

J. Capital Assets and Depreciation

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. 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 in excess of three years. Donated capital assets are recorded at fair market value at the date received.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

Interest incurred during the construction phase of capital assets of enterprise funds is included as part of the capitalized value of the assets constructed, if significant.

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:

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

K. Long-Term Obligations

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

Obligation	Fund
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
OWDA Loan	Wastewater Fund
OPWC Loan	Wastewater Fund
Compensated Absences	General Fund Dog and Kennel Fund Public Assistance Fund Motor Vehicle and Gasoline Tax Fund Board of Developmental Disabilities 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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. 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.

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 Position, "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.

M. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expenditure) until then. The County does not have any items that qualify for reporting in this category.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Property taxes for which there is an enforceable legal claim as of December 31, 2014, but which were levied to finance year 2015 operations, and other revenues received in advance of the year for which they were intended to finance, have been recorded as deferred inflows of resources on the statement of net position. Sales taxes, grants and entitlements, and other revenues not received within the available period and delinquent property taxes due at year-end are recorded as unavailable revenue in the governmental funds and as revenue on the statement of activities.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

N. Net Position and Fund Balance Flow Assumptions

Sometimes the County will fund outlays for a particular purpose from both restricted and (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

O. Fund Balances

In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components – nonspendable, restricted, committed, assigned and unassigned.

Nonspendable – Nonspendable fund balance includes amounts that cannot be spent because they are either not in spendable form or legally contractually required to be maintained intact.

Restricted – Restricted fund balance consists of amounts that have constraints placed on them either externally by third parties (creditors, grantors, contributors, or laws or regulations of other governments) or by law through constitutional provisions or enabling legislation. Enabling legislation authorizes the County to assess, levy, charge or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement (compelled by external parties) that those resources be used only for the specific purposes stipulated in the legislation.

Committed – Committed fund balance consists of amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the County's highest level of decision making authority. For the County, these constraints consist of resolutions passed by the Board of County Commissioners. Committed amounts cannot be used for any other purpose unless the County removes or changes the specified use by taking the same type of action (resolution) it employed previously to commit those amounts.

Assigned – Assigned fund balance consists of amounts that are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed. The Board of County Commissioners through resolution, authorizes the County Auditor to assign fund balance. The Board of County Commissioners may also assign fund balance to cover a gap between estimated revenue and appropriations in the subsequent years' appropriated budget.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Unassigned – Unassigned fund balance consists of amounts that have not been restricted, committed or assigned to specific purposes within the General Fund as well as negative fund balances in all other governmental funds.

P. Revenues and Expenditures/Expenses

Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the water, wastewater, and self-insurance funds are charges to customers and funds for sales and services. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Q. 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 2014.

R. 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.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 2 – 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.

A reconciliation of the results of operations for 2014 from the GAAP basis to the budgetary basis for the General Fund and Major Special Revenue Funds, except the Mental Health Levy Fund, is shown below:

	Net Change in Fund Balances				
	General Fund	Public Assistance	Developmental Disabilities	Children's Services	Senior Citizen Levy
Budget Basis	\$ (857,124)	\$ (1,214,140)	\$ (1,622,437)	\$ 550,188	\$ (90,101)
Revenue Accruals	256,492	480,445	416,662	265,881	(30,884)
Expenditure Accruals	(388,631)	695,454	468,844	(1,183,950)	-
Encumbrances	2,422,819	278,724	560,272	104,691	-
Advances	40,000	-	-	-	-
Certificate of Title	520,298	-	-	-	-
Recorder's Equipment	57,147	-	-	-	-
GAAP Basis	\$ 2,051,001	\$ 240,483	\$ (176,659)	\$ (263,190)	\$ (120,985)

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LICKING COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014**

NOTE 3 – FUND BALANCE CLASSIFICATION

Fund balance is classified as nonspendable, restricted, committed, assigned, and unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the governmental funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below:

Fund Balances	Genreal	Public Assistance	Developmental Disabilities	Children's Services	Mental Health Levy	Senior Citizen Levy	Permanent Improvement	Other Governmental Funds	Total Governmental Funds
Nonspendable:									
Prepaid Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 270,000	\$ 270,000
Supplies Inventory	63,679	3,241	-	-	-	-	-	196,225	263,145
Total Nonspendable	<u>63,679</u>	<u>3,241</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>466,225</u>	<u>533,145</u>
Restricted:									
Public Safety	-	-	-	-	-	-	-	2,429,543	2,429,543
Health	-	-	-	-	-	-	-	375,732	375,732
Human Service	-	2,540,891	5,767,759	448,074	119,828	1,207,882	-	636,691	10,721,125
Community and Economic Development	-	-	-	-	-	-	-	3,946,558	3,946,558
Public Works	-	-	-	-	-	-	-	2,504,330	2,504,330
General Government	-	-	-	-	-	-	-	4,249,508	4,249,508
Debt Retirement	-	-	-	-	-	-	-	1,750,836	1,750,836
Capital Acauisition and Improvement	-	-	-	-	-	-	216,937	-	216,937
Total Restricted	<u>-</u>	<u>2,540,891</u>	<u>5,767,759</u>	<u>448,074</u>	<u>119,828</u>	<u>1,207,882</u>	<u>216,937</u>	<u>15,893,198</u>	<u>26,194,569</u>
Committed:									
Payroll	300,000	-	-	-	-	-	-	-	300,000
Parks and Recreation	-	-	-	-	-	-	-	61,911	61,911
Capital Projects	-	-	-	-	-	-	153,000	-	153,000
Total Committed	<u>300,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>153,000</u>	<u>61,911</u>	<u>514,911</u>
Assigned:									
Other Purposes	985,163	-	-	-	-	-	-	-	985,163
Future Appropriations	4,524,865	-	-	-	-	-	-	-	4,524,865
Capital Projects	-	-	-	-	-	-	387,311	-	387,311
Total Assigned	<u>5,510,028</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>387,311</u>	<u>-</u>	<u>5,897,339</u>
Unassigned (Deficit):									
	16,625,431	-	-	-	-	-	-	-	16,625,431
Total Fund Balances	<u>\$ 22,499,138</u>	<u>\$ 2,544,132</u>	<u>\$ 5,767,759</u>	<u>\$ 448,074</u>	<u>\$ 119,828</u>	<u>\$ 1,207,882</u>	<u>\$ 757,248</u>	<u>\$ 16,421,334</u>	<u>\$ 49,765,395</u>

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 4 – DEPOSITS 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 "Pooled Cash and Investments." 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;
- No-load money market 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;
- Bonds and other obligations of the State of Ohio; and
- The State Treasury Asset Reserve of Ohio (STAR Ohio).

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

A. Deposits

Custodial credit risk is the risk that in the event of a bank failure, the County’s deposits may not be returned to it. Protection of County 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 \$61,698,255 and the bank balance was \$63,471,930. Of the County’s bank balance, \$52,933,455 was covered by FDIC. The remaining balance was exposed to custodial credit risk because it was uninsured and collateralized with securities held by the pledging or financial institution’s trust department or agent, but not in the County’s name.

The County also had \$15,318 in undeposited cash on hand at year-end, which is included in Pooled Cash and Investments.

At year end, the carrying amount of the Licking County Regional Airport Authority’s (component unit) deposits was \$72,639, and the bank balance was \$77,811. All of the bank balance was covered by federal depository insurance.

Interest revenue credited to the general fund during 2014 amounted to \$203,074, which includes \$137,539 assigned from other County funds.

B. Investments

The County's investments at December 31, 2014 are summarized below:

	Fair Value	Credit Rating	Investment Maturities (in Years)	
			less than 1	1 - 5
STAR Ohio	\$ 500,000	AAAm	\$ 500,000	\$ -
FFCB Bonds	9,977,440	AA+	-	9,977,440
FHLB Bonds	1,496,415	AA+	-	1,496,415
FHLM Bonds	9,495,305	AA+	-	9,495,305
FNMA Bonds	2,497,000	AA+	-	2,497,000
Money Market Fund	5,422,002	NR	5,422,002	-
Total Investments	<u>\$ 29,388,162</u>		<u>\$ 5,922,002</u>	<u>\$ 23,466,160</u>

LICKING COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014**

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Interest Rate Risk – The Ohio Revised Code generally limits security purchases to those that mature within five years of the settlement date. The County has no policy that limits investment purchases beyond the requirements of the Ohio Revised Code.

Investment Credit Risk – The County has no investment policy that limits its investment choices other than the limitation of State statute for “interim” funds described previously.

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.

NOTE 5 - TAXES

A. Property Taxes

Property taxes include amounts levied against all real estate and public utility property located in the County. Real property taxes (other than public utility) collected during 2014 were levied after October 1, 2013 on assessed values as of January 1, 2013, 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 2013. 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.

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, 2014, was \$8.00 per \$1,000 of assessed value. The 2014 assessed value is \$3,902,859,190. This amount constitutes \$3,737,734,580 in real property assessed value and \$165,124,610 in public utility 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 .80% (8.00 mills) of assessed value.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 5 – TAXES (Continued)

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.

C. Taxes Receivable

A breakout of the County's taxes receivables is presented below.

Property Tax Receivable - Current	\$ 28,285,577
Property Tax Receivable - Delinquent	385,959
Sales Tax Receivable	8,171,155
Total Receivable	<u>\$ 36,842,691</u>

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LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 6 - CAPITAL ASSETS

A. Governmental Activities

A summary of changes in governmental activities capital assets in fiscal year 2014:

Class	December 31, 2013	Additions	Deductions	Transfers	December 31, 2014
Nondepreciable Capital Assets					
Land	\$ 6,858,384	\$ -	\$ -	\$ -	\$ 6,858,384
Total Nondepreciable Assets	6,858,384	-	-	-	6,858,384
Depreciable Capital Assets					
Building and Improvements	28,435,091	47,216	-	288,660	28,770,967
Machinery and Equipment	14,268,406	735,069	(356,391)	(288,660)	14,358,424
Infrastructure - Roads and Bridges	54,320,360	5,256,648	(480,902)	-	59,096,106
Total Depreciable Assets	97,023,857	6,038,933	(837,293)	-	102,225,497
Less accumulated depreciation					
Building and Improvements	(9,318,021)	(573,192)	-	-	(9,891,213)
Machinery and Equipment	(11,788,341)	(930,200)	338,597	-	(12,379,944)
Infrastructure - Roads and Bridges	(15,799,982)	(1,537,537)	251,530	-	(17,085,989)
Total accumulated depreciation	(36,906,344)	(3,040,929)	590,127	-	(39,357,146)
Depreciable Capital Assets, Net of accumulated depreciation	60,117,513	2,998,004	(247,166)	-	62,868,351
Total Capital Assets, Net	\$ 66,975,897	\$ 2,998,004	\$ (247,166)	\$ -	\$ 69,726,735

Depreciation expenses were charged to governmental functions as follows:

Public Safety	\$ 506,715
Health	29,350
Human Services	76,613
Public Works	1,878,916
General Government	549,335
Total depreciation expense	\$ 3,040,929

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 6 - CAPITAL ASSETS (Continued)

B. Business-Type Activities

A summary of changes in business-type activities capital assets in fiscal year 2014:

Class	December 31, 2013	Additions	Deductions	December 31, 2014
Nondepreciable Capital Assets				
Land	\$ 144,478	\$ -	\$ -	\$ 144,478
Construction in Progress	788,801	1,964,588	-	2,753,389
Total Nondepreciable Assets	933,279	1,964,588	-	2,897,867
Depreciable Capital Assets				
Building and Improvements	19,731,853	-	-	19,731,853
Machinery and Equipment	3,176,197	82,337	(23,305)	3,235,229
Infrastructure	4,774,655	-	-	4,774,655
Total Depreciable Assets	27,682,705	82,337	(23,305)	27,741,737
Less accumulated depreciation				
Building and Improvements	(6,356,624)	(386,482)	-	(6,743,106)
Machinery and Equipment	(1,398,820)	(209,337)	23,305	(1,584,852)
Infrastructure	(3,280,788)	(66,615)	-	(3,347,403)
Total accumulated depreciation	(11,036,232)	(662,434)	23,305	(11,675,361)
Depreciable Capital Assets, Net of accumulated depreciation	16,646,473	(580,097)	-	16,066,376
Total Capital Assets, Net	\$ 17,579,752	\$ 1,384,491	\$ -	\$ 18,964,243

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LICKING COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014**

NOTE 7 - LONG-TERM DEBT

Details of the changes in the long-term debt of the County for the year ended December 31, 2014 are indicated below:

	Maturity Date	Interest Rate	December 31, 2013	Additions	Reductions	December 31, 2014	Amount Due Within One Year
Governmental Activities:							
General Obligation Bonds:							
1998 Airport Hanger	2018	5.200%	\$ 125,000	\$ -	\$ (20,000)	\$ 105,000	\$ 25,000
2006 Juvenile Detention Facility	2025	3.50% - 4.100%	1,075,000	-	(70,000)	1,005,000	75,000
2006 Building Improvement	2015	3.50% - 4.000%	40,000	-	(20,000)	20,000	20,000
2011 Refunding - DD Building	2024	1.00% - 3.800%	290,000	-	(70,000)	220,000	70,000
2011 Refunding - Domestic Relations Court	2024	1.00% - 3.800%	2,420,000	-	(205,000)	2,215,000	215,000
2011 Refunding - Jail Improvement	2024	1.00% - 3.800%	2,080,000	-	(160,000)	1,920,000	165,000
2011 Air Quality - Series A	2021	1.600%	2,058,587	-	(248,524)	1,810,063	256,527
2011 Air Quality - Series B	2027	2.075%	2,121,000	-	-	2,121,000	-
2012 Air Quality - Series A	2022	1.000%	1,153,673	-	(118,317)	1,035,356	120,672
2012 Air Quality - Series B	2027	2.000%	796,252	-	-	796,252	-
2013 Emergency Communication Center	2023	0.000%	500,000	-	-	500,000	50,000
Total General Obligation Bonds			<u>12,659,512</u>	<u>-</u>	<u>(911,841)</u>	<u>11,747,671</u>	<u>997,199</u>
Special Assessment Bonds:							
2000 Jardin Manor Water	2016	5.980%	31,773	-	(9,982)	21,791	10,579
2003 Maple Bay	2018	5.700%	13,170	-	(2,634)	10,536	2,634
2005 Jardin Manor Sewer	2025	5.600%	265,000	-	(15,000)	250,000	15,000
Total Special Assessment Bonds (with governmental commitment)			<u>309,943</u>	<u>-</u>	<u>(27,616)</u>	<u>282,327</u>	<u>28,213</u>
Etna Parkway Improvement Bond Anticipation Notes			2,885,000	2,875,000	(2,885,000)	2,875,000	2,875,000
Bridge Improvement Bond Anticipation Notes			-	1,300,000	-	1,300,000	1,300,000
Capital Lease Payable			250,000	-	(38,353)	211,647	39,622
Compensated Absences			3,653,390	3,997,185	(3,653,390)	3,997,185	837,509
Total Governmental Activities			<u>19,757,845</u>	<u>8,172,185</u>	<u>(7,516,200)</u>	<u>20,413,830</u>	<u>6,077,543</u>
Business-Type Activities:							
OWDA Loan:							
2008 Buckeye Lake Sewer Plant	2028	1.000%	8,544,956	-	(534,720)	8,010,236	525,076
2012 Treatment Plant Upgrade	2042	2.000%	306,360	-	(10,908)	295,452	3,937
2014 Jacksontown Sewers	2035	0.000%	-	1,318,862	(188,248)	1,130,614	-
OPWC Loan:							
2008 Buckeye Lake Sewer Plant	2028	0.000%	279,521	-	(18,034)	261,487	18,034
Compensated Absences			79,397	56,483	(79,397)	56,483	10,664
Total Business-Type Activities			<u>9,210,234</u>	<u>1,375,345</u>	<u>(831,307)</u>	<u>9,754,272</u>	<u>557,711</u>
Total Long-Term Debt			<u>\$ 28,968,079</u>	<u>\$ 9,547,530</u>	<u>\$ (8,347,507)</u>	<u>\$ 30,168,102</u>	<u>\$ 6,635,254</u>

The principal amount of the County's special assessment debt outstanding at December 31, 2014 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 \$44,217 in the Special Assessment Debt Service Fund at December 31, 2014 is restricted for the retirement of outstanding special assessment bonds.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 7 - LONG-TERM DEBT (Continued)

A. Principal and Interest Requirements

A summary of the County's future debt service requirements including principal and interest at December 31, 2014 follows:

Years	Governmental Activities			
	General Obligation Bonds		Special Assessment Bonds	
	Principal	Interest	Principal	Interest
2015	\$997,199	\$379,735	\$28,213	\$15,903
2016	997,860	354,973	33,846	14,281
2017	1,028,835	328,122	22,634	12,340
2018	990,134	299,262	22,634	11,070
2019	981,766	271,258	20,000	9,800
2020-2024	4,853,636	877,524	125,000	30,520
2025-2027	1,898,241	184,692	30,000	1,680
Totals	\$11,747,671	\$2,695,566	\$282,327	\$95,594

Years	Business-Type Activities			
	OWDA Loan		OWPC Loan	
	Principal	Interest	Principal	Interest
2015	\$529,013	\$84,952	\$18,034	\$0
2016	550,190	79,290	18,034	0
2017	555,789	73,691	18,034	0
2018	561,446	68,034	18,034	0
2019	567,160	62,320	18,033	0
2020-2024	2,923,614	223,786	90,165	0
2025-2029	2,458,617	73,329	81,153	0
2030-2034	56,645	13,485	0	0
2035-2039	62,571	7,559	0	0
2040-2042	40,643	1,435	0	0
Totals	\$8,305,688	\$687,881	\$261,487	\$0

During 2014, the County entered into a loan arrangement with the Ohio Water Development Authority (OWDA) to fund the Jacksontown sewer project. The loan amount was \$1,809,739. As of December 31, 2014, the County had drawn down \$1,318,862. Since the loan was not completed at December 31, 2014, this amount was excluded for the future debt service schedule presented above.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 7 - 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. Loans

2008 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.

2011 Air Quality - In 2011, the County entered into an agreement with the Ohio Air Quality Development Authority for the County to receive a loan for the County's energy conservation project. The loan is payable from the general obligation debt service fund.

2012 Air Quality - In 2012, the County entered into an agreement with the Ohio Air Quality Development Authority for the County to receive a loan for the County's energy conservation project. The loan is payable from the general obligation debt service fund.

2013 Emergency Communication Center - In 2013, the County entered into an agreement with the Director of Development of the State of Ohio for the County to receive a loan for emergency communication center project. The loan is payable from the general obligation debt service fund.

NOTE 8 - CAPITAL LEASES

The County has financed the acquisition of a Gradall through a capital lease. The original cost of the equipment, totaling \$283,757, and the related liability are reported on the Government – Wide Statement of Net Position. Future minimum lease payments under the capital leases is as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2015	\$39,622	\$6,565
2016	40,917	5,270
2017	42,288	3,899
2018	43,687	2,500
2019	45,133	1,054
Totals	<u>\$211,647</u>	<u>\$19,289</u>

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 9 – LOANS RECEIVABLE

Details of the changes in housing and economic development loans receivable of the County for the year ended December 31, 2014 are indicated below:

Beginning Balance	Additions	Reductions	Ending Balance
\$ 3,181,338	\$ 150,419	\$ (225,344)	\$ 3,106,413

NOTE 10 – INTERFUND ACTIVITY

The following balances at December 31, 2014 represent transfers in and transfers out:

Fund	Transfer In	Transfer Out
General Fund	\$ -	\$ 4,430,267
Public Assistance Fund	445,753	-
Developmental Disabilities	-	76,738
Children's Services Fund	1,360,724	-
Permanent Improvement Fund	203,031	-
Other Governmental Funds	2,650,497	153,000
Total Governmental Funds	4,660,005	4,660,005

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.

The composition of interfund balances as of December 31, 2014, is as follows:

Interfund Receivable/Payable	Receivable	Payable
General Fund	\$460,500	\$0
Public Assistance Fund	\$930,210	\$0
Children's Services Fund	\$0	\$930,210
Other Governmental Funds	0	\$460,500
Totals	\$1,390,710	\$1,390,710

\$405,500 of the balance between the General Fund and Other Governmental Funds represents funds borrowed by the Motor Vehicle and Gas Tax fund to finance employee buyouts. All balances will be paid back or forgiven in 2015.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 11 – 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")

All County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans as described below:

1. The Traditional Pension Plan (TP) a cost-sharing, multiple-employer defined benefit pension plan.
2. The Member-Directed Plan (MD) - a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the Member-Directed Plan, members accumulate retirement assets equal to the value of member and (vested) employer contributions plus any investment earnings.
3. The Combined Plan (CO) - a cost-sharing, multiple-employer defined benefit pension plan. Under the Combined Plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to the Traditional Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member-Directed Plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the Traditional Plan and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits.

The authority to establish and amend benefits is established by Chapter 145 of the Ohio Revised Code.

OPERS issues a stand-alone financial report that may be obtained by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or 1-800-222-7377.

The Ohio Revised Code provides statutory authority for member and employer contributions. For 2014, member and employer contribution rates were consistent across all three plans. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Tradition Pension Plan.

The 2014 member contribution rates were 10.0% for members in state and local classifications. Public safety and law enforcement members contributed 12.0% and 13.0% respectively.

The 2014 employer contribution rate for local government employer units was 14.00% of covered payroll. The law enforcement and public safety division employer contribution rate was 18.10% of covered payroll. The County's contributions to the Ohio PERS for the years ending December 31, 2014, 2013, and 2012 were \$4,045,779, \$3,388,361 and \$3,691,089, respectively, for employees of the County and \$981,757, \$849,457 and \$995,727, respectively, for law enforcement officers, which were equal to the required contributions for each year.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)

B. State Teachers Retirement System

Plan Description - The teachers who work for the Board of Developmental Disabilities participate in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing, multiple employer public employee retirement plan. 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 9.5 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, 2014, plan members were required to contribute 11 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 2013, 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 14 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to STRS Ohio for the fiscal years ended June 30, 2014, 2013, and 2012 were \$18,100, \$17,961, and \$17,660 respectively; which were equal to the required contributions for each year.

LICKING COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014**

NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)

C. Social Security System

Effective July 1, 1991, all employees not otherwise covered by the School 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, 2014, no members of the Board of Education have elected Social Security. The contribution rate is 6.2 percent of wages.

NOTE 12 - 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 healthcare plan, which includes a medical plan, prescription drug program and Medicare Part B premium reimbursement, to qualifying members of 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 meets the definition of an Other Post Employment Benefit (OPEB) as described GASB Statement 45.

The Ohio Revised Code 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 Ohio Revised Code.

OPERS issues a stand-alone financial report. Interested parties may obtain a copy by writing OPERS, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or 1-800-222-7377.

Funding Policy – The Ohio Revised Code provides statutory authority requiring public employers to fund post retirement health care 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.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 12 - POSTEMPLOYMENT BENEFITS (Continued)

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2014, state and local employers contributed at a rate of 14.00% of covered payroll, and public safety and law enforcement employer units contributed at 18.10%. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active members do not make contributions to the OPEB Plan.

OPERS' Post Employment 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 post employment health care benefits. The portion of employer contribution allocated to the health care for members in the Traditional Plan was 2.0% during calendar year 2014. The portion of employer contributions allocated to health care for members in the Combined Plan was 2.0% during calendar year 2014. Effective January 1, 2015, the portion of employer contributions allocated to health care remains at 2% for both plans, as recommended by the OPERS actuary. The OPERS Board of Trustees is also authorized to establish rules for the retiree, or their surviving beneficiaries, to pay a portion of the health care benefits provided. Payments 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, 2014, 2013, and 2012 were \$673,982, \$1,355,344 and \$1,476,435, respectively, for employees of the County and \$122,706, \$242,703 and \$284,494, respectively, for law enforcement officers, which were equal to the required contributions for each year.

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commencing on January 1, 2014. With the recent passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4 percent of the employer contributions toward the health care fund after the transition period.

B. State Teachers Retirement System

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

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 partial 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 2014, 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, 2014, 2013, and 2012 were \$1,392, \$1,383, and \$1,359, respectively; which were equal to the required contributions for each year.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 13 - RISK MANAGEMENT

A. Insurance

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

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

Coverages provided by CORSA are as follows:

General	\$1,000,000
Auto	1,000,000
Errors and Omissions	1,000,000
Property	168,579,308
Equipment Breakdown	100,000,000
Crime	1,000,000
Excess Liability	10,000,000

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 dependent upon the County's continued participation; however the County does not have an equity interest in CORSA. In 2014, the County contributed \$507,921. Complete financial statements can be obtained from the County Risk Sharing Authority, Inc. at 209 East State Street, 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.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 13 - 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.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 13 - RISK MANAGEMENT (Continued)

C. Self-Insurance

The County has established a medical, dental, and vision self-insurance program for employees. An internal service fund is used to account for this program. A liability of unpaid claims cost of \$1,675,471 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 2013 and 2014 were:

<u>Fiscal Year</u>	<u>Beginning of Fiscal Year Liability</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claims Payments</u>	<u>Balance at Fiscal Year End</u>
2013	\$674,647	\$11,237,883	(\$11,144,977)	\$767,553
2014	767,553	13,682,838	(12,774,920)	1,675,471

NOTE 14 – JOINT VENTURES

Mental Health and Recovery for Licking and Knox Counties Board (MHRLK) - The function of the MHRLK 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 2014, the County contributed \$3,730,702, which represents proceeds from the district wide tax levy. Complete financial statements can be obtained from the Mental Health and Recovery for Licking and Knox Counties, Newark, Ohio.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 15 - JOINTLY GOVERNED ORGANIZATIONS

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

The County is a member of the Coshocton-Fairfield-Licking-Perry Solid Waste District (the “District”), which is a jointly governed organization of the four-named counties. The purpose of the District is to make disposal of waste in the four-county area more comprehensive in terms of recycling, incinerating, and land filling. The District was created in 1989, as required by the Ohio Revised Code.

The Coshocton-Fairfield-Licking-Perry Solid Waste District is governed and operated through three groups. A twelve member board of directors, comprised of three commissioners from each county, is responsible for the District's financial matters. Financial records are maintained by the Licking County Auditor and Treasurer. The District's sole revenue source is derived from a waste disposal fee for in-district and out-of-district waste. Although the County contributed amounts to the District at the time of its creation, no contributions were received from the County in 2014 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. Complete financial statements can be obtained from the Coshocton-Fairfield-Licking-Perry Solid Waste District, 676 Price Road, Newark, Ohio 43055.

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 Board of Developmental Disabilities, Licking-Knox Alcohol Drug Addiction and Mental Health Services Board, Licking County 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.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 15 - JOINTLY GOVERNED ORGANIZATIONS (Continued)

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 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. Complete financial information can be obtained from the Perry County Auditor's office.

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. Complete financial statements can be obtained from the LCATS, 20 South Second Street, Newark, Ohio 43055.

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 2014. 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. Complete financial statements can be obtained from the Port Authority, 851 Irving Wick Drive West, Heath, Ohio 43056.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 15 - JOINTLY GOVERNED ORGANIZATIONS (Continued)

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, 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 County Coalition for Housing, Superintendent of the Licking County Board of 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 2014, 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.

NOTE 16 - RELATED ORGANIZATION

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

NOTE 17 - RELATED PARTY TRANSACTIONS

The Licking County Regional Airport Authority, a discretely presented component unit of Licking County, received contributions for debt service retirement. In 2014, these contributions totaled \$20,000.

NOTE 18 - CONTINGENT LIABILITIES

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 19 – RESTATEMENT OF NET POSITION AND FUND BALANCE

For the year ended December 31, 2013, the County’s taxes receivable were understated by \$2,829,936. An adjustment was necessary to record the receivable in the correct period. The restatement resulted in a changes in beginning Net Position as detailed below:

	Governmental Activities Net Position
Net Position, December 31, 2013	\$ 111,765,439
Sales Tax Receivable	2,829,936
Net Position, January 1, 2014, Restated	114,595,375

Beginning balance adjustments were necessary to reclassify the fund balance of the Nonmajor Capital Project Funds to the Permanent Improvement Fund. The reclassification of the fund balance resulted in changes to beginning of year balances as detailed below:

	Permanent Improvement Fund	Other Governmental Funds
Fund Balance, December 31, 2013	\$ 383,465	\$ 15,550,786
Reclassification of Fund	97,429	(97,429)
Fund Balance, January 1, 2014, Restated	480,894	15,453,357

NOTE 20 – CHANGE IN ACCOUNTING PRINCIPLES

For fiscal year 2014, the County has implemented the following:

GASB Statement No. 69 “*Government Combinations and Disposals of Government Operations*” establishes accounting and financial reporting standards related to government combinations and disposals of government operations. The Statement also provides guidance on how to determine the gain or loss on a disposal of government operations. The implementation of this statement did not have a significant effect on the financial statements of the County.

GASB Statement No. 70 “*Accounting and Financial Reporting for Nonexchange Financial Guarantees*” enhances comparability of financial statements by requiring consistent reporting by those governmental entities that extend nonexchange financial guarantees and by those governmental entities that receive nonexchange financial guarantees. The implementation of this statement did not have a significant effect on the financial statements of the County.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 21 – NEW PRONOUNCEMENTS

GASB Statement No. 68 “Accounting and Financial Reporting for Pensions; an amendment of GASB Statement No. 27.” This Statement replaces the requirements of Statements No. 27 and No. 50 related to pension plans that are administered through trusts or equivalent arrangements. The requirements of Statements No. 27 and No. 50 remain applicable for pensions that are not administered as trusts or equivalent arrangements. The implementation of this Statement are effective for financial statements for fiscal years beginning after June 15, 2015.

NOTE 22 – SUBSEQUENT EVENT

On January 21, 2015, the County issued \$2,425,000 in various purpose bonds for the purpose of updating public safety software and refunding a portion of the series 2005 and 2006 Bonds.

On May 5, 2015, the County issued \$100,542 in equipment acquisition bonds for the purpose of purchasing a new boom lift.

On June 2, 2015, the County issued \$2,800,000 in bonds for the purpose of retiring the Etna Parkway Improvement Bond Anticipation Notes.

On June 2, 2015, the County rolled over the bridge improvement notes. The new amount is \$1,300,000. In addition, the County also issued an additional \$3,000,000 in bridge improvement bond anticipation notes. In total, the County issued \$4,300,000 in bond anticipation notes on June 2, 2015.

SUPPLEMENTARY INFORMATION

LICKING COUNTY, OHIO
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

NONMAJOR SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for all specific financial resources (other than major capital projects) that are legally restricted or committed to expenditures for specified purposes. The County maintains the following nonmajor special revenue funds:

Dog and Kennel Fund

This fund accounts for the dog warden's operations, financed by sales of dog tags, kennel permits and fine collections.

Real Estate Assessment Fund

This fund accounts for state-mandated county-wide real estate reappraisals that are funded by charges to the County's political subdivisions.

Motor Vehicle and Gas Tax Fund

This fund accounts for revenues derived from motor vehicle licenses and gasoline taxes. Expenditures in this fund are restricted by State law to County road and bridge repair/improvement programs.

Adult Probation Fund

This fund accounts 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

This fund accounts for revenues derived from grants and County matching funds for the purpose of aiding community development projects.

Litter Control and Recycling Fund

This fund accounts for revenues from grants and the Coshocton-Fairfield-Licking-Perry Solid Waste District to be used for grant administration, education, awareness, and litter collection.

Child Support Enforcement Fund

This fund accounts for revenues from grants and service fees restricted for use by the County's Child Support Enforcement Agency.

Indigent Guardianship Fund

This fund accounts for revenues and expenditures associated with the establishment, maintenance, or termination of a guardianship for an indigent ward.

Legal Research Fund

This fund accounts for fees collected by the courts to be used for procuring and maintaining computer systems for all of the courts.

Computer Replacement Fund

This fund accounts for fees collected by the courts to computerize the court system.

Certificate of Title Fund

This fund accounts for revenues from fees retained by the Clerk of Courts to be used to pay costs incurred by the Clerk of Courts while processing titles. The Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balance are not presented because this fund is reported as part of the General Fund in accordance with generally accepted accounting principles.

LICKING COUNTY, OHIO
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

County Recorder Equipment Fund

This fund accounts for the portion of County recorder fees to be used for the operation of the County Recorder's Office. The Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balance are not presented because this fund is reported as part of the General Fund in accordance with generally accepted accounting principles.

Concealed Handgun Licensing Fund

This fund accounts for fees collected to offset the costs associated with the issuance of concealed carry licenses.

Sheriff Grants Fund

This fund accounts for state and federal grants monies restricted for public safety activities.

Local Delinquency Prevention Fund

This fund accounts for state grant monies restricted to a program designed to prevent youth delinquency.

Juvenile Indigent Alcohol Treatment Fund

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

Prosecutor Legal Services Fund

This fund accounts for fees received for services provided by the County prosecutor to the West Licking Fire District.

Community Based Facility Fund

This fund accounts 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

This fund accounts for grants received for the operation of the County's Disaster Services Department.

Granville South Sanitary Sewer Fund

This fund accounts for federal grant money received in the County's name and used for a sewer study.

Southwest Licking Watershed Fund

This fund accounts for special assessment revenue to be used to pay engineering costs associated with installing water and sewer lines.

Johnstown-Monroe Sewer Fund

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

Conduct of Business Fund

This fund accounts for an additional dollar fee from marriage licenses to be spent for probate costs.

Buildings and Flood Plain Fund

This fund accounts for federal grant monies to be used to relocate residents out of the flood plain.

LICKING COUNTY, OHIO
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

Domestic Violence Fund

This fund accounts for a ten-dollar fee collected from each marriage license issued. These funds are to be expended on financial assistance on shelters for victims of domestic violence.

County Court Special Projects Fund

This fund accounts for revenues from fines and costs pursuant to section 1907.24(B)(1) of the Ohio Revised Code to be used for special projects of the County Court for more efficient operation.

Indigent Counsel Fees Fund

This fund accounts for monies received from various County subdivisions and is used to pay for their indigent counsel fees.

Coroners Laboratory Fund

This fund accounts for charges for services to be used for the operation of the Coroner's Laboratory.

Delinquent Tax Collection Fund

This fund accounts for revenues received by the Prosecutor and Treasurer from delinquent real estate tax and assessment collections.

Law Enforcement Fund

This fund accounts for grant revenues and monies obtained through fines distributed to the County from drug related offenses or the sale and/or seizure of contraband, and is used to subsidize the County's law enforcement efforts.

Open Space and Recreation Fund

This fund accounts for revenues and expenditures related to dedicating and developing land for open space, park, and recreation purposes.

Commissary Fund

This fund accounts for revenues generated through the Sheriff's Department from sales within the Commissary. The County does legally adopt a budget for this fund, therefore, no budgetary schedule is presented.

911 Wireless Funding Fund

This fund accounts for grant funds to be used for the upgrade of County 911 services.

Department of Youth Services Fund

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

Transit Board Fund

This fund accounts for bus fare and grant revenues and related expenditures associated with providing a transportation system for the residents of the County.

Ditch Maintenance Fund

This fund accounts for special assessment revenues used to maintain County ditches.

Homeland Security Grant Fund

This fund accounts for state and federal grant monies to be used for equipment, planning and training for emergency responders.

LICKING COUNTY, OHIO
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

Law Library Resources Fund

This fund accounts for fines and forfeitures to be used for operation of the Law Library Resources Board.

Domestic Court Special Projects Fund

This fund accounts for a court-ordered fee to be used to offset costs of the domestic court.

Mediation Institutionalization Grant Fund

This fund accounts for grant monies and fines and forfeitures to assist in mediations through the common pleas court.

Smart Ohio Grant Fund

This fund accounts for grant monies to assist in community correction alternatives to prison. The Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balance are not presented because there was no fund balance or activity during the year.

NONMAJOR 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

This fund accounts for resources used for the retirement of principal and interest on the County's general obligation bonded debt.

Special Assessment Debt Fund

This fund accounts for special assessment revenues used for the retirement of principal and interest on the County's special assessment debt.

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COMBINING STATEMENTS AND INDIVIDUAL FUND SCHEDULES

LICKING COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
AS OF DECEMBER 31, 2014

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Total Nonmajor Governmental Funds
Assets:			
Pooled Cash and Investments	\$ 10,595,062	\$ 1,750,836	\$ 12,345,898
Cash and Cash Equivalents in Segregated Accounts	330,937	-	330,937
Receivables:			
Accounts	780,454	-	780,454
Intergovernmental	4,121,040	-	4,121,040
Special Assesments	4,862	221,007	225,869
Loans	3,106,413	-	3,106,413
Inventory of Supplies, at Cost	196,225	-	196,225
Prepaid Items	270,000	-	270,000
Total Assets	<u>\$ 19,404,993</u>	<u>\$ 1,971,843</u>	<u>\$ 21,376,836</u>
Liabilities:			
Accounts Payable	\$ 1,097,046	\$ -	\$ 1,097,046
Accrued Wages and Benefits Payable	235,670	-	235,670
Intergovernmental Payable	161,426	-	161,426
Retainage Payable	297	-	297
Compensated Absences Payable	1,814	-	1,814
Due To Other Funds	460,500	-	460,500
Total Liabilities	<u>1,956,753</u>	<u>-</u>	<u>1,956,753</u>
Deferred Inflows of Resources:			
Unavailable Revenue	<u>2,777,742</u>	<u>221,007</u>	<u>2,998,749</u>
Total Deferred Inflows of Resources	<u>2,777,742</u>	<u>221,007</u>	<u>2,998,749</u>
Fund Balances:			
Nonspendable	466,225	-	466,225
Restricted	14,142,362	1,750,836	15,893,198
Committed	61,911	-	61,911
Total Fund Balances	<u>14,670,498</u>	<u>1,750,836</u>	<u>16,421,334</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 19,404,993</u>	<u>\$ 1,971,843</u>	<u>\$ 21,376,836</u>

LICKING COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Total Nonmajor Governmental Funds
Revenues:			
Intergovernmental	\$ 15,725,220	\$ 167,147	\$ 15,892,367
Investment Earnings	1,628	-	1,628
Licenses and Permits	626,587	-	626,587
Fines and Forfeitures	595,838	-	595,838
Special Assessments	93,995	36,056	130,051
Charges for Services	6,732,115	-	6,732,115
Miscellaneous	229,990	10,386	240,376
Total Revenues	24,005,373	213,589	24,218,962
Expenditures:			
Current:			
Public Safety	2,611,766	-	2,611,766
Health	557,033	-	557,033
Human Services	3,130,353	-	3,130,353
Community and Economic Development	861,467	-	861,467
Public Works	9,860,452	-	9,860,452
General Government	7,382,567	-	7,382,567
Debt service:			
Principal Retirement	38,353	3,824,457	3,862,810
Interest and Fiscal Charges	36,604	448,547	485,151
Total Expenditures	24,478,595	4,273,004	28,751,599
Excess (Deficiency) of Revenues Over (Under) Expenditures	(473,222)	(4,059,415)	(4,532,637)
Other Financing Sources (Uses):			
Issuance of Notes	-	2,875,000	2,875,000
Premium on Notes	-	39,412	39,412
Transfers In	1,434,082	1,216,415	2,650,497
Transfers Out	(153,000)	-	(153,000)
Total Other Financing Sources (Uses)	1,281,082	4,130,827	5,411,909
Net Change in Fund Balances	807,860	71,412	879,272
Fund Balance at Beginning of Year	13,773,933	1,679,424	15,453,357
Increase (Decrease) in Inventory	88,705	-	88,705
Fund Balance at End of Year	\$ 14,670,498	\$ 1,750,836	\$ 16,421,334

LICKING COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AS OF DECEMBER 31, 2014

	<u>Dog and Kennel</u>	<u>Real Estate Assessment</u>	<u>Motor Vehicle and Gasoline Tax</u>	<u>Adult Probation</u>
Assets:				
Pooled Cash and Investments	\$ 399,467	\$ 1,489,680	\$ 1,571,391	\$ 203,507
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Receivables:				
Accounts	8,611	-	14,947	2,635
Intergovernmental	-	-	3,466,975	90,285
Special Assesments	-	-	-	-
Loans	-	-	-	-
Inventory of Supplies, at Cost	-	-	188,298	-
Prepaid Items	-	-	-	-
Total Assets	<u>\$ 408,078</u>	<u>\$ 1,489,680</u>	<u>\$ 5,241,611</u>	<u>\$ 296,427</u>
Liabilities:				
Accounts Payable	\$ 20,901	\$ 86,639	\$ 496,402	\$ 3,453
Accrued Wages and Benefits Payable	6,462	31,739	76,906	6,809
Intergovernmental Payable	4,983	21,061	55,597	4,412
Retainage Payable	-	-	-	-
Compensated Absences Payable	-	-	-	-
Due To Other Funds	-	-	405,500	40,000
Total Liabilities	<u>32,346</u>	<u>139,439</u>	<u>1,034,405</u>	<u>54,674</u>
Deferred Inflows of Resources:				
Unavailable Revenue	-	-	2,373,630	1,115
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>2,373,630</u>	<u>1,115</u>
Fund Balances:				
Nonspendable	-	-	188,298	-
Restricted	375,732	1,350,241	1,645,278	240,638
Committed	-	-	-	-
Total Fund Balances	<u>375,732</u>	<u>1,350,241</u>	<u>1,833,576</u>	<u>240,638</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 408,078</u>	<u>\$ 1,489,680</u>	<u>\$ 5,241,611</u>	<u>\$ 296,427</u>

Planning	Litter Control and Recycling	Child Support Enforcement	Indigent Guardianship	Legal Research	Computer Replacement
\$ 900,893	\$ 179,419	\$ 553,376	\$ 13,859	\$ 204,212	\$ 77,179
297	-	-	-	-	-
-	-	50,384	1,510	13,259	1,880
16,740	-	128,994	-	-	-
-	-	-	-	-	-
3,106,413	-	-	-	-	-
-	6,245	1,682	-	-	-
-	-	-	-	-	-
<u>\$ 4,024,343</u>	<u>\$ 185,664</u>	<u>\$ 734,436</u>	<u>\$ 15,369</u>	<u>\$ 217,471</u>	<u>\$ 79,059</u>
\$ 64,827	\$ 30,717	\$ 2,138	\$ 3,362	\$ 41,959	\$ 6,522
7,540	3,671	57,038	-	-	-
5,121	2,197	39,309	-	-	-
297	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>77,785</u>	<u>36,585</u>	<u>98,485</u>	<u>3,362</u>	<u>41,959</u>	<u>6,522</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	6,245	1,682	-	-	-
3,946,558	142,834	634,269	12,007	175,512	72,537
-	-	-	-	-	-
<u>3,946,558</u>	<u>149,079</u>	<u>635,951</u>	<u>12,007</u>	<u>175,512</u>	<u>72,537</u>
<u>\$ 4,024,343</u>	<u>\$ 185,664</u>	<u>\$ 734,436</u>	<u>\$ 15,369</u>	<u>\$ 217,471</u>	<u>\$ 79,059</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AS OF DECEMBER 31, 2014

	Concealed Handgun Licensing	Sheriff Grants	Local Delinquency Prevention	Juvenile Indigent Alcohol Treatment
Assets:				
Pooled Cash and Investments	\$ 94,771	\$ 93,941	\$ 646	\$ 11,614
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Receivables:				
Accounts	-	-	-	-
Intergovernmental	-	-	-	-
Special Assesments	-	-	-	-
Loans	-	-	-	-
Inventory of Supplies, at Cost	-	-	-	-
Prepaid Items	-	-	-	-
Total Assets	\$ 94,771	\$ 93,941	\$ 646	\$ 11,614
Liabilities:				
Accounts Payable	\$ 3,569	\$ -	\$ -	\$ -
Accrued Wages and Benefits Payable	2,195	13,890	-	-
Intergovernmental Payable	1,032	7,093	-	-
Retainage Payable	-	-	-	-
Compensated Absences Payable	-	-	-	-
Due To Other Funds	-	-	-	-
Total Liabilities	6,796	20,983	-	-
Deferred Inflows of Resources:				
Unavailable Revenue	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
Fund Balances:				
Nonspendable	-	-	-	-
Restricted	87,975	72,958	646	11,614
Committed	-	-	-	-
Total Fund Balances	87,975	72,958	646	11,614
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 94,771	\$ 93,941	\$ 646	\$ 11,614

LICKING COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AS OF DECEMBER 31, 2014

	<u>Conduct of Business</u>	<u>Building and Flood Plain</u>	<u>Domestic Violence</u>	<u>County Court Special Projects</u>
Assets:				
Pooled Cash and Investments	\$ 5,678	\$ 16,805	\$ 18,835	\$ 301,187
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Receivables:				
Accounts	70	-	2,422	4,594
Intergovernmental	-	-	-	-
Special Assesments	-	-	-	-
Loans	-	-	-	-
Inventory of Supplies, at Cost	-	-	-	-
Prepaid Items	-	-	-	-
Total Assets	<u>\$ 5,748</u>	<u>\$ 16,805</u>	<u>\$ 21,257</u>	<u>\$ 305,781</u>
Liabilities:				
Accounts Payable	\$ -	\$ -	\$ 18,835	\$ -
Accrued Wages and Benefits Payable	-	-	-	-
Intergovernmental Payable	-	-	-	-
Retainage Payable	-	-	-	-
Compensated Absences Payable	-	-	-	-
Due To Other Funds	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>18,835</u>	<u>-</u>
Deferred Inflows of Resources:				
Unavailable Revenue	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:				
Nonspendable	-	-	-	-
Restricted	5,748	16,805	2,422	305,781
Committed	-	-	-	-
Total Fund Balances	<u>5,748</u>	<u>16,805</u>	<u>2,422</u>	<u>305,781</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 5,748</u>	<u>\$ 16,805</u>	<u>\$ 21,257</u>	<u>\$ 305,781</u>

<u>Indigent Counsel Fees</u>	<u>Coroners Laboratory</u>	<u>Delinquent Tax Collection</u>	<u>Law Enforcement</u>	<u>Open Space and Recreation</u>	<u>Commissary</u>
\$ 21,578	\$ 194,140	\$ 514,957	\$ 178,096	\$ 61,911	\$ -
-	-	-	234,629	-	96,011
-	14,133	760	2,302	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 21,578</u>	<u>\$ 208,273</u>	<u>\$ 515,717</u>	<u>\$ 415,027</u>	<u>\$ 61,911</u>	<u>\$ 96,011</u>
\$ -	\$ 25,525	\$ 4,227	\$ -	\$ -	\$ -
-	-	5,909	-	-	-
-	-	4,477	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>25,525</u>	<u>14,613</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
21,578	182,748	501,104	415,027	-	96,011
-	-	-	-	61,911	-
<u>21,578</u>	<u>182,748</u>	<u>501,104</u>	<u>415,027</u>	<u>61,911</u>	<u>96,011</u>
<u>\$ 21,578</u>	<u>\$ 208,273</u>	<u>\$ 515,717</u>	<u>\$ 415,027</u>	<u>\$ 61,911</u>	<u>\$ 96,011</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AS OF DECEMBER 31, 2014

	911 Wireless Funding	Department of Youth Services	Transit Board	Ditch Maintenance
Assets:				
Pooled Cash and Investments	\$ 541,073	\$ 689,054	\$ 1,053,292	\$ 624,711
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Receivables:				
Accounts	29,789	-	631,860	-
Intergovernmental	-	21,747	396,299	-
Special Assesments	-	-	-	4,862
Loans	-	-	-	-
Inventory of Supplies, at Cost	-	-	-	-
Prepaid Items	270,000	-	-	-
Total Assets	\$ 840,862	\$ 710,801	\$ 2,081,451	\$ 629,573
Liabilities:				
Accounts Payable	\$ -	\$ 16,200	\$ 255,212	\$ -
Accrued Wages and Benefits Payable	-	9,300	13,570	-
Intergovernmental Payable	-	6,412	8,899	-
Retainage Payable	-	-	-	-
Compensated Absences Payable	-	-	1,814	-
Due To Other Funds	-	-	-	11,000
Total Liabilities	-	31,912	279,495	11,000
Deferred Inflows of Resources:				
Unavailable Revenue	-	-	398,135	4,862
Total Deferred Inflows of Resources	-	-	398,135	4,862
Fund Balances:				
Nonspendable	270,000	-	-	-
Restricted	570,862	678,889	1,403,821	613,711
Committed	-	-	-	-
Total Fund Balances	840,862	678,889	1,403,821	613,711
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 840,862	\$ 710,801	\$ 2,081,451	\$ 629,573

Homeland Security Grant	Law Library Resources	Domestic Court Special Projects	Mediation Institutionalization Grant	Total Nonmajor Special Revenue Funds
\$ 152,406	\$ 72,264	\$ 121,313	\$ 45,588	\$ 10,595,062
-	-	-	-	330,937
-	-	1,298	-	780,454
-	-	-	-	4,121,040
-	-	-	-	4,862
-	-	-	-	3,106,413
-	-	-	-	196,225
-	-	-	-	270,000
<u>\$ 152,406</u>	<u>\$ 72,264</u>	<u>\$ 122,611</u>	<u>\$ 45,588</u>	<u>\$ 19,404,993</u>
\$ -	\$ -	\$ 14,967	\$ 1,591	\$ 1,097,046
-	641	-	-	235,670
-	515	-	318	161,426
-	-	-	-	297
-	-	-	-	1,814
-	-	-	4,000	460,500
<u>-</u>	<u>1,156</u>	<u>14,967</u>	<u>5,909</u>	<u>1,956,753</u>
-	-	-	-	2,777,742
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,777,742</u>
-	-	-	-	466,225
152,406	71,108	107,644	39,679	14,142,362
-	-	-	-	61,911
<u>152,406</u>	<u>71,108</u>	<u>107,644</u>	<u>39,679</u>	<u>14,670,498</u>
<u>\$ 152,406</u>	<u>\$ 72,264</u>	<u>\$ 122,611</u>	<u>\$ 45,588</u>	<u>\$ 19,404,993</u>

LICKING COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>Dog and Kennel</u>	<u>Real Estate Assessment</u>	<u>Motor Vehicle and Gasoline Tax</u>	<u>Adult Probation</u>
Revenues:				
Intergovernmental	\$ -	\$ -	\$ 8,569,899	\$ 340,745
Investment Earnings	-	-	-	-
Licenses and Permits	473,041	-	-	-
Fines and Forfeitures	44,591	-	221,053	-
Special Assessments	-	-	-	-
Charges for Services	45,800	1,767,690	-	48,474
Miscellaneous	7,101	4,216	155,124	1,019
Total Revenues	<u>570,533</u>	<u>1,771,906</u>	<u>8,946,076</u>	<u>390,238</u>
Expenditures:				
Current:				
Public Safety	-	-	-	411,109
Health	557,033	-	-	-
Human Services	-	-	-	-
Community and Economic Development	-	-	-	-
Public Works	-	-	9,501,235	-
General Government	-	2,096,155	-	-
Debt service:				
Principal Retirement	-	-	38,353	-
Interest and Fiscal Charges	-	-	7,834	-
Total Expenditures	<u>557,033</u>	<u>2,096,155</u>	<u>9,547,422</u>	<u>411,109</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	13,500	(324,249)	(601,346)	(20,871)
Other Financing Sources (Uses):				
Transfers In	-	-	688,753	-
Transfers Out	(153,000)	-	-	-
Total Other Financing Sources (Uses)	<u>(153,000)</u>	<u>-</u>	<u>688,753</u>	<u>-</u>
Net Change in Fund Balances	(139,500)	(324,249)	87,407	(20,871)
Fund Balance at Beginning of Year	519,332	1,674,490	1,656,187	261,509
Increase (Decrease) in Inventory	(4,100)	-	89,982	-
Fund Balance at End of Year	<u>\$ 375,732</u>	<u>\$ 1,350,241</u>	<u>\$ 1,833,576</u>	<u>\$ 240,638</u>

Planning	Litter Control and Recycling	Child Support Enforcement	Indigent Guardianship	Legal Research	Computer Replacement
\$ 559,341	\$ 332,478	\$ 2,353,189	\$ -	\$ -	\$ -
1,628	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
119,323	-	594,900	25,334	155,358	36,986
21,061	1,221	8,760	-	-	-
<u>701,353</u>	<u>333,699</u>	<u>2,956,849</u>	<u>25,334</u>	<u>155,358</u>	<u>36,986</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	3,075,194	-	-	-
861,467	-	-	-	-	-
-	297,677	-	-	-	-
-	-	-	15,042	204,159	52,431
-	-	-	-	-	-
28,770	-	-	-	-	-
<u>890,237</u>	<u>297,677</u>	<u>3,075,194</u>	<u>15,042</u>	<u>204,159</u>	<u>52,431</u>
(188,884)	36,022	(118,345)	10,292	(48,801)	(15,445)
273,290	-	350,000	-	95,000	-
-	-	-	-	-	-
<u>273,290</u>	<u>-</u>	<u>350,000</u>	<u>-</u>	<u>95,000</u>	<u>-</u>
84,406	36,022	231,655	10,292	46,199	(15,445)
3,862,152	106,812	405,647	1,715	129,313	87,982
-	6,245	(1,351)	-	-	-
<u>\$ 3,946,558</u>	<u>\$ 149,079</u>	<u>\$ 635,951</u>	<u>\$ 12,007</u>	<u>\$ 175,512</u>	<u>\$ 72,537</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Concealed Handgun Licensing	Sheriff Grants	Local Delinquency Prevention	Juvenile Indigent Alcohol Treatment
Revenues:				
Intergovernmental	\$ -	\$ 340,368	\$ -	\$ -
Investment Earnings	-	-	-	-
Licenses and Permits	117,427	-	-	-
Fines and Forfeitures	-	-	-	846
Special Assessments	-	-	-	-
Charges for Services	-	-	-	-
Miscellaneous	-	699	-	-
Total Revenues	<u>117,427</u>	<u>341,067</u>	<u>-</u>	<u>846</u>
Expenditures:				
Current:				
Public Safety	130,158	320,671	-	-
Health	-	-	-	-
Human Services	-	-	-	-
Community and Economic Development	-	-	-	-
Public Works	-	-	-	-
General Government	-	-	-	-
Debt service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	<u>130,158</u>	<u>320,671</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,731)	20,396	-	846
Other Financing Sources (Uses):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(12,731)	20,396	-	846
Fund Balance at Beginning of Year	100,706	52,562	646	10,768
Increase (Decrease) in Inventory	-	-	-	-
Fund Balance at End of Year	<u>\$ 87,975</u>	<u>\$ 72,958</u>	<u>\$ 646</u>	<u>\$ 11,614</u>

Prosecutor Legal Services	Community Based Facility	Emergency Planning	Granville South Sanitary Sewer	Southwest Licking Watershed	Johnstown- Monroe Sewer
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	26,979	-	-	-
-	-	<u>26,979</u>	-	-	-
-	-	-	-	-	-
-	-	5,419	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	<u>5,419</u>	-	-	-
-	-	-	-	-	-
-	-	21,560	-	-	-
-	-	27,039	-	-	-
-	-	-	-	-	-
-	-	<u>27,039</u>	-	-	-
-	-	-	-	-	-
-	-	48,599	-	-	-
2,940	3,716	30,457	42,155	23	60,329
-	-	-	-	-	-
<u>\$ 2,940</u>	<u>\$ 3,716</u>	<u>\$ 79,056</u>	<u>\$ 42,155</u>	<u>\$ 23</u>	<u>\$ 60,329</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>Conduct of Business</u>	<u>Building and Flood Plain</u>	<u>Domestic Violence</u>	<u>County Court Special Projects</u>
Revenues:				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment Earnings	-	-	-	-
Licenses and Permits	1,008	-	35,111	-
Fines and Forfeitures	-	-	-	66,368
Special Assessments	-	-	-	-
Charges for Services	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>1,008</u>	<u>-</u>	<u>35,111</u>	<u>66,368</u>
Expenditures:				
Current:				
Public Safety	-	-	-	-
Health	-	-	-	-
Human Services	-	-	55,159	-
Community and Economic Development	-	-	-	-
Public Works	-	-	-	-
General Government	-	-	-	3,819
Debt service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>55,159</u>	<u>3,819</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,008	-	(20,048)	62,549
Other Financing Sources (Uses):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	1,008	-	(20,048)	62,549
Fund Balance at Beginning of Year	4,740	16,805	22,470	243,232
Increase (Decrease) in Inventory	-	-	-	-
Fund Balance at End of Year	<u>\$ 5,748</u>	<u>\$ 16,805</u>	<u>\$ 2,422</u>	<u>\$ 305,781</u>

<u>Indigent Counsel Fees</u>	<u>Coroners Laboratory</u>	<u>Delinquent Tax Collection</u>	<u>Law Enforcement</u>	<u>Open Space and Recreation</u>	<u>Commissary</u>
\$ -	\$ -	\$ -	\$ 79,967	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	146,284	-	-
-	-	-	-	-	-
-	167,279	407,696	-	-	288,417
-	-	1,544	-	-	-
-	<u>167,279</u>	<u>409,240</u>	<u>226,251</u>	-	<u>288,417</u>
-	-	-	480,930	-	285,869
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	186,578	290,730	-	-	-
-	-	-	-	-	-
-	<u>186,578</u>	<u>290,730</u>	<u>480,930</u>	-	<u>285,869</u>
-	(19,299)	118,510	(254,679)	-	2,548
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	(19,299)	118,510	(254,679)	-	2,548
21,578	204,118	382,594	669,706	61,911	93,463
-	(2,071)	-	-	-	-
<u>\$ 21,578</u>	<u>\$ 182,748</u>	<u>\$ 501,104</u>	<u>\$ 415,027</u>	<u>\$ 61,911</u>	<u>\$ 96,011</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	911 Wireless Funding	Department of Youth Services	Transit Board	Ditch Maintenance
Revenues:				
Intergovernmental	\$ 363,037	\$ 508,088	\$ 2,183,506	\$ -
Investment Earnings	-	-	-	-
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	-
Special Assessments	-	-	-	93,995
Charges for Services	-	-	3,054,146	-
Miscellaneous	-	935	1,146	-
Total Revenues	<u>363,037</u>	<u>509,023</u>	<u>5,238,798</u>	<u>93,995</u>
Expenditures:				
Current:				
Public Safety	518,399	459,211	-	-
Health	-	-	-	-
Human Services	-	-	-	-
Community and Economic Development	-	-	-	-
Public Works	-	-	-	61,540
General Government	-	-	4,369,375	-
Debt service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	<u>518,399</u>	<u>459,211</u>	<u>4,369,375</u>	<u>61,540</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(155,362)	49,812	869,423	32,455
Other Financing Sources (Uses):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(155,362)	49,812	869,423	32,455
Fund Balance at Beginning of Year	996,224	629,077	534,398	581,256
Increase (Decrease) in Inventory	-	-	-	-
Fund Balance at End of Year	<u>\$ 840,862</u>	<u>\$ 678,889</u>	<u>\$ 1,403,821</u>	<u>\$ 613,711</u>

Homeland Security Grant	Law Library Resources	Domestic Court Special Projects	Mediation Institutionalization Grant	Total Nonmajor Special Revenue Funds
\$ 94,602	\$ -	\$ -	\$ -	\$ 15,725,220
-	-	-	-	1,628
-	-	-	-	626,587
-	116,416	-	280	595,838
-	-	-	-	93,995
-	-	20,712	-	6,732,115
-	114	-	71	229,990
<u>94,602</u>	<u>116,530</u>	<u>20,712</u>	<u>351</u>	<u>24,005,373</u>
-	-	-	-	2,611,766
-	-	-	-	557,033
-	-	-	-	3,130,353
-	-	-	-	861,467
-	-	-	-	9,860,452
-	111,357	17,483	35,438	7,382,567
-	-	-	-	38,353
-	-	-	-	36,604
<u>-</u>	<u>111,357</u>	<u>17,483</u>	<u>35,438</u>	<u>24,478,595</u>
94,602	5,173	3,229	(35,087)	(473,222)
-	-	-	-	1,434,082
-	-	-	-	(153,000)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,281,082</u>
94,602	5,173	3,229	(35,087)	807,860
57,804	65,935	104,415	74,766	13,773,933
-	-	-	-	88,705
<u>\$ 152,406</u>	<u>\$ 71,108</u>	<u>\$ 107,644</u>	<u>\$ 39,679</u>	<u>\$ 14,670,498</u>

LICKING COUNTY, OHIO
 COMBINING BALANCE SHEET
 NONMAJOR DEBT SERVICE FUNDS
 AS OF DECEMBER 31, 2014

	GO Bond Retirement Fund	SA Bond Retirement Fund	Total Nonmajor Debt Service Funds
Assets:			
Pooled Cash and Investments	\$ 1,706,619	\$ 44,217	\$ 1,750,836
Receivables:			
Special Assesments	-	221,007	221,007
Total Assets	<u>\$ 1,706,619</u>	<u>\$ 265,224</u>	<u>\$ 1,971,843</u>
Liabilities:			
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Deferred Inflows of Resources:			
Unavailable Revenue	-	221,007	221,007
Total Deferred Inflows of Resources	<u>-</u>	<u>221,007</u>	<u>221,007</u>
Fund Balances:			
Restricted	1,706,619	44,217	1,750,836
Total Fund Balances	<u>1,706,619</u>	<u>44,217</u>	<u>1,750,836</u>
Total Liabilities and Fund Balances	<u>\$ 1,706,619</u>	<u>\$ 265,224</u>	<u>\$ 1,971,843</u>

LICKING COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	GO Bond Retirement Fund	SA Bond Retirement Fund	Total Nonmajor Debt Service Funds
Revenues:			
Intergovernmental	\$ 167,147	\$ -	\$ 167,147
Special Assessments	-	36,056	36,056
Miscellaneous	10,386	-	10,386
Total Revenues	<u>177,533</u>	<u>36,056</u>	<u>213,589</u>
Expenditures:			
Debt service:			
Principal Retirement	3,796,841	27,616	3,824,457
Interest and Fiscal Charges	431,275	17,272	448,547
Total Expenditures	<u>4,228,116</u>	<u>44,888</u>	<u>4,273,004</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,050,583)	(8,832)	(4,059,415)
Other Financing Sources (Uses):			
Issuance of Notes	2,875,000	-	2,875,000
Premium on Notes	39,412	-	39,412
Transfers In	1,216,415	-	1,216,415
Total Other Financing Sources (Uses)	<u>4,130,827</u>	<u>-</u>	<u>4,130,827</u>
Net Change in Fund Balances	80,244	(8,832)	71,412
Fund Balance at Beginning of Year	1,626,375	53,049	1,679,424
Fund Balance at End of Year	<u>\$ 1,706,619</u>	<u>\$ 44,217</u>	<u>\$ 1,750,836</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
MAJOR FUNDS - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2014

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Sales Taxes	\$ 28,995,163	\$ 28,995,163	\$ 29,421,090	\$ 425,927
Property Taxes	7,286,009	7,286,009	7,201,036	(84,973)
Intergovernmental	5,149,301	5,149,301	5,418,775	269,474
Investment Earnings	303,680	303,680	229,607	(74,073)
Licenses and Permits	9,300	9,300	11,487	2,187
Fines and Forfeitures	133,399	133,399	156,277	22,878
Charges for Services	6,778,579	6,778,579	6,920,079	141,500
Miscellaneous	1,333,139	1,333,139	2,065,300	732,161
Total Revenues	49,988,570	49,988,570	51,423,651	1,435,081
Expenditures:				
<u>Public Safety:</u>				
911 Emergency Dispatchers:				
Personal Services	1,362,421	1,276,845	1,250,283	26,562
Materials and Supplies	10,764	11,264	5,684	5,580
Contractual Services	164,680	148,180	81,689	66,491
Other Expenditures	2,253	2,253	2,156	97
Capital Outlay	418,899	524,899	383,560	141,339
Total 911 Emergency Dispatchers	1,959,017	1,963,441	1,723,372	240,069
Adult Probation:				
Personal Services	590,043	625,185	620,861	4,324
Materials and Supplies	7,500	5,260	5,260	-
Contractual Services	-	2,240	2,240	-
Other Expenditures	-	500	500	-
Total Adult Probation	597,543	633,185	628,861	4,324
Coroner:				
Personal Services	409,370	421,965	420,894	1,071
Contractual Services	157,555	156,810	155,975	835
Total Coroner:	566,925	578,775	576,869	1,906
Emergency Management:				
Personal Services	188,015	193,946	109,491	84,455
Materials and Supplies	3,819	3,819	3,495	324
Contractual Services	15,547	13,217	11,680	1,537
Other Expenditures	1,835	1,665	1,434	231
Capital Outlay	22,492	24,992	23,795	1,197
Total Emergency Management	231,708	237,639	149,895	87,744
Miscellaneous Transfer:				
Personal Services	209,134	209,134	206,134	3,000
Total Miscellaneous Transfer	209,134	209,134	206,134	3,000
Sheriff:				
Personal Services	14,379,447	14,336,143	14,206,120	130,023
Materials and Supplies	1,221,523	1,363,223	1,278,693	84,530
Contractual Services	1,586,411	2,671,478	2,623,542	47,936
Other Expenditures	43,706	50,049	44,753	5,296
Capital Outlay	607,947	595,947	593,140	2,807
Total Sheriff	17,839,034	19,016,840	18,746,248	270,592
Total Public Safety	21,403,361	22,639,014	22,031,379	607,635

(Continued)

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
MAJOR FUNDS - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2014

	Original Budget	Final Budget	Actual	Variance (Over)/Under
<u>Health:</u>				
Health and Welfare:				
Contractual Services	371,647	371,647	371,447	200
Total Health and Welfare	371,647	371,647	371,447	200
Miscellaneous Transfer:				
Other Expenditures	67,048	67,048	67,048	-
Total Miscellaneous Transfer	67,048	67,048	67,048	-
Registration of Vital Statistics:				
Other Expenditures	2,000	2,000	-	2,000
Total Registration of Vital Statistics	2,000	2,000	-	2,000
Total Health	440,695	440,695	438,495	2,200
<u>Human Services:</u>				
General Transfer:				
Other Expenditures	800	800	800	-
Total General Transfer:	800	800	800	-
Indigent Fees:				
Contractual Services	1,298,500	1,529,500	1,413,720	115,780
Total Indigent Fees	1,298,500	1,529,500	1,413,720	115,780
Miscellaneous Transfer:				
Other Expenditures	84,000	84,000	82,090	1,910
Total Miscellaneous Transfer	84,000	84,000	82,090	1,910
Veterans Service Commission:				
Personal Services	448,315	466,780	460,836	5,944
Materials and Supplies	68,749	57,749	45,780	11,969
Contractual Services	127,687	1,549,875	1,260,147	289,728
Other Expenditures	364,251	268,451	208,981	59,470
Capital Outlay	13,690	56,690	43,690	13,000
Total Veterans Service Commission	1,022,692	2,399,545	2,019,434	380,111
Total Human Services	2,405,992	4,013,845	3,516,044	497,801
<u>Conservation and Recreation</u>				
Agriculture Transfer:				
Other Expenditures	352,357	352,357	352,357	-
Total Agriculture Transfer	352,357	352,357	352,357	-
Total Conservation and Recreation	352,357	352,357	352,357	-
<u>Community and Economic Development:</u>				
Miscellaneous Transfer:				
Other Expenditures	25,000	25,000	25,000	-
Capital Outlay	50,000	80,000	80,000	-
Total Miscellaneous Transfer	75,000	105,000	105,000	-
Total Community and Economic Development	75,000	105,000	105,000	-
<u>General Government:</u>				
Annexations:				
Other Expenditures	-	777	527	250
Total Annexations	-	777	527	250
Building Code:				
Personal Services	613,066	613,066	592,853	20,213
Materials and Supplies	57,774	55,074	54,780	294
Contractual Services	10,000	17,400	17,047	353
Other Expenditures	1,989	290	-	290
Capital Outlay	53,853	50,853	49,853	1,000
Total Building Code	736,682	736,683	714,533	22,150

(Continued)

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
MAJOR FUNDS - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2014

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Personal Services	455,066	464,394	463,926	468
Materials and Supplies	72,238	74,238	74,192	46
Contractual Services	5,600	3,600	3,600	-
Capital Outlay	10,000	11,592	11,592	-
Total Building Services	542,904	553,824	553,310	514
Bureau of Inspection:				
Contractual Services	132,604	132,604	121,104	11,500
Total Bureau of Inspection	132,604	132,604	121,104	11,500
Capital Improvements:				
Capital Outlay	1,488,169	1,648,169	947,837	700,332
Total Capital Improvements	1,488,169	1,648,169	947,837	700,332
Clerk of Courts:				
Personal Services	1,220,900	1,232,900	1,207,184	25,716
Materials and Supplies	40,147	40,147	25,093	15,054
Contractual Services	40,019	40,019	27,180	12,839
Other Expenditures	12,703	42,703	38,521	4,182
Total Clerk of Courts	1,313,769	1,355,769	1,297,978	57,791
Common Pleas Court:				
Personal Services	780,648	799,648	782,345	17,303
Materials and Supplies	26,980	28,980	21,029	7,951
Contractual Services	93,250	91,250	68,633	22,617
Other Expenditures	5,870	5,870	4,905	965
Total Common Pleas Court	906,748	925,748	876,912	48,836
County Treasurer:				
Personal Services	405,148	405,148	398,857	6,291
Materials and Supplies	15,254	15,254	8,232	7,022
Contractual Services	37,751	37,751	32,026	5,725
Other Expenditures	43,897	43,897	42,596	1,301
Total County Treasurer	502,050	502,050	481,711	20,339
County Auditor:				
Personal Services	574,106	557,106	538,937	18,169
Materials and Supplies	10,225	10,225	9,515	710
Contractual Services	59,842	59,842	27,548	32,294
Other Expenditures	2,500	2,500	2,377	123
Capital Outlay	21,500	21,500	13,461	8,039
Total County Auditor	668,173	651,173	591,838	59,335
County Board of Elections:				
Personal Services	632,021	637,421	601,320	36,101
Materials and Supplies	187,498	149,298	55,680	93,618
Contractual Services	434,361	440,361	323,987	116,374
Other Expenditures	1,500	1,500	810	690
Capital Outlay	-	26,800	6,800	20,000
Total County Board of Elections	1,255,380	1,255,380	988,597	266,783
County Commissioners:				
Personal Services	554,493	554,493	553,886	607
Contractual Services	2,972	3,272	2,647	625
Other Expenditures	13,640	22,199	18,258	3,941
Total County Commissioners	571,105	579,964	574,791	5,173

(Continued)

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
MAJOR FUNDS - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2014

	Original Budget	Final Budget	Actual	Variance (Over)/Under
County Planning:				
Personal Services	370,277	378,159	367,470	10,689
Materials and Supplies	6,550	6,550	5,737	813
Contractual Services	69,167	74,605	65,657	8,948
Other Expenditures	6,065	6,065	2,774	3,291
Capital Outlay	5,993	5,993	5,498	495
Total County Planning	<u>458,052</u>	<u>471,372</u>	<u>447,136</u>	<u>24,236</u>
County Prosecutor:				
Personal Services	1,974,898	1,985,043	1,948,878	36,165
Materials and Supplies	43,552	43,552	37,214	6,338
Contractual Services	57,851	57,851	57,851	-
Other Expenditures	11,597	11,597	9,548	2,049
Total County Prosecutor	<u>2,087,898</u>	<u>2,098,043</u>	<u>2,053,491</u>	<u>44,552</u>
County Recorder:				
Personal Services	397,368	397,368	358,618	38,750
Materials and Supplies	2,762	2,762	127	2,635
Contractual Services	6,107	6,107	2,007	4,100
Other Expenditures	2,500	2,500	2,499	1
Total County Recorder	<u>408,737</u>	<u>408,737</u>	<u>363,251</u>	<u>45,486</u>
Court of Appeals:				
Other Expenditures	25,000	25,000	14,034	10,966
Total Court of Appeals	<u>25,000</u>	<u>25,000</u>	<u>14,034</u>	<u>10,966</u>
Domestic Court:				
Personal Services	1,420,281	1,420,281	1,405,993	14,288
Materials and Supplies	19,978	19,978	16,443	3,535
Contractual Services	51,106	51,106	30,665	20,441
Other Expenditures	16,984	16,984	10,518	6,466
Total Domestic Court	<u>1,508,349</u>	<u>1,508,349</u>	<u>1,463,619</u>	<u>44,730</u>
Employee Recreation:				
Other Expenditures	1,597	1,597	75	1,522
Total Employee Recreation	<u>1,597</u>	<u>1,597</u>	<u>75</u>	<u>1,522</u>
Human Resources:				
Personal Services	310,153	310,153	303,098	7,055
Materials and Supplies	1,358	1,358	561	797
Contractual Services	17,858	17,858	6,927	10,931
Other Expenditures	13,667	11,269	9,955	1,314
Capital Outlay	-	2,398	2,398	-
Total Human Resources	<u>343,036</u>	<u>343,036</u>	<u>322,939</u>	<u>20,097</u>
Humane Officer:				
Personal Services	31,150	28,150	27,937	213
Other Expenditures	21,206	27,206	19,741	7,465
Total Humane Officer	<u>52,356</u>	<u>55,356</u>	<u>47,678</u>	<u>7,678</u>
Information Systems:				
Personal Services	731,936	731,936	647,041	84,895
Materials and Supplies	12,549	12,549	11,882	667
Contractual Services	473,474	451,474	435,086	16,388
Other Expenditures	200	200	-	200
Capital Outlay	409,256	456,256	455,607	649
Total Information Systems	<u>1,627,415</u>	<u>1,652,415</u>	<u>1,549,616</u>	<u>102,799</u>

(Continued)

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
MAJOR FUNDS - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2014

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Insurance/Pension/Taxes:				
Personal Services	340,000	365,681	348,044	17,637
Contractual Services	416,381	416,381	406,128	10,253
Total Insurance/Pension/Taxes	756,381	782,062	754,172	27,890
Juvenile Court:				
Personal Services	2,365,587	2,400,685	2,370,163	30,522
Materials and Supplies	16,992	17,992	16,677	1,315
Contractual Services	1,389,005	1,403,004	1,268,883	134,121
Other Expenditures	29,512	34,512	33,630	882
Total Juvenile Court	3,801,096	3,856,193	3,689,353	166,840
Maintenance & Operations:				
Personal Services	393,494	394,294	392,220	2,074
Materials and Supplies	249,473	237,473	227,895	9,578
Contractual Services	1,311,445	1,329,493	1,270,929	58,564
Other Expenditures	237,136	233,291	228,946	4,345
Capital Outlay	95,000	127,401	127,103	298
Total Maintenance & Operations	2,286,548	2,321,952	2,247,093	74,859
Miscellaneous Transfer:				
Personal Services	29,903	30,906	30,906	-
Contractual Services	19,004	212,374	206,040	6,334
Other Expenditures	65,500	172,500	171,600	900
Total Miscellaneous Transfer	114,407	415,780	408,546	7,234
Municipal Court:				
Personal Services	194,283	194,283	186,277	8,006
Contractual Services	53,000	53,000	51,085	1,915
Total Municipal Court	247,283	247,283	237,362	9,921
Probate Court:				
Personal Services	329,073	328,686	326,988	1,698
Materials and Supplies	6,197	6,197	5,314	883
Contractual Services	12,243	12,243	5,708	6,535
Other Expenditures	14,032	12,281	11,141	1,140
Total Probate Court	361,545	359,407	349,151	10,256
Records Center:				
Personal Services	195,937	195,937	189,933	6,004
Materials and Supplies	8,470	8,120	7,865	255
Contractual Services	38,293	38,643	31,514	7,129
Other Expenditures	375	375	175	200
Capital Outlay	3,660	3,660	1,439	2,221
Total Records Center	246,735	246,735	230,926	15,809
Historical Society:				
Other Expenditures	-	20,000	20,000	-
Total Historical Society	-	20,000	20,000	-
Road Vacation:				
Other Expenditures	-	1,000	1,000	-
Total Road Vacation	-	1,000	1,000	-
Unanticipated Emergency:				
Other Expenditures	10,000	110,442	3,767	106,675
Total Unanticipated Emergency	10,000	110,442	3,767	106,675

(Continued)

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
MAJOR FUNDS - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2014

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Unclaimed Money:				
Other Expenditures	-	-	14,886	(14,886)
Total Unclaimed Money	-	-	14,886	(14,886)
Total General Government	22,454,019	23,266,900	21,367,233	1,899,667
Total Expenditures	47,131,424	50,817,811	47,810,508	3,007,303
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,857,146	(829,241)	3,613,143	4,442,384
Other Financing Sources (Uses):				
Advances In	100,000	100,000	-	(100,000)
Advances Out	-	(40,000)	(40,000)	-
Transfers Out	(4,143,476)	(4,588,564)	(4,430,267)	158,297
Total Other Financing Sources (Uses)	(4,043,476)	(4,528,564)	(4,470,267)	58,297
Net Change in Fund Balances	(1,186,330)	(5,357,805)	(857,124)	4,500,681
Fund Balance, Beginning of Year	11,082,217	11,082,217	11,082,217	-
Prior Year Encumbrances Appropriated	2,409,625	2,409,625	2,409,625	-
Fund Balance, End of Year	\$ 12,305,512	\$ 8,134,037	\$ 12,634,718	\$ 4,500,681

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
MAJOR FUNDS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

PUBLIC ASSISTANCE FUND

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Intergovernmental	\$ 9,659,002	\$ 9,659,002	\$ 8,991,006	\$ (667,996)
Miscellaneous	1,790,122	1,790,122	1,650,801	(139,321)
Total Revenues	11,449,124	11,449,124	10,641,807	(807,317)
Expenditures:				
Human Services:				
Personal Services	8,589,559	8,746,135	8,319,015	427,120
Materials and Supplies	153,690	123,690	97,217	26,473
Contractual Services	516,982	484,982	431,545	53,437
Other Expenditures	3,891,136	3,803,508	3,289,406	514,102
Capital Outlay	192,966	192,966	164,517	28,449
Total Expenditures	13,344,333	13,351,281	12,301,700	1,049,581
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,895,209)	(1,902,157)	(1,659,893)	242,264
Other Financing Sources (Uses):				
Transfers In	1,058,179	977,050	445,753	(531,297)
Total Other Financing Sources (Uses)	1,058,179	977,050	445,753	(531,297)
Net Change in Fund Balances	(837,030)	(925,107)	(1,214,140)	(289,033)
Fund Balance, Beginning of Year	1,727,124	1,727,124	1,727,124	-
Prior Year Encumbrances Appropriated	934,774	934,774	934,774	-
Fund Balance, End of Year	\$ 1,824,868	\$ 1,736,791	\$ 1,447,758	\$ (289,033)

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
MAJOR FUNDS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

DEVELOPMENTAL DISABILITIES FUND

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Property Taxes	\$ 6,159,153	\$ 6,159,153	\$ 6,340,136	\$ 180,983
Intergovernmental	3,946,940	3,946,940	4,775,778	828,838
Miscellaneous	917,185	917,185	755,354	(161,831)
Total Revenues	<u>11,023,278</u>	<u>11,023,278</u>	<u>11,871,268</u>	<u>847,990</u>
Expenditures:				
Human Services:				
Personal Services	5,540,597	5,399,597	5,149,405	250,192
Materials and Supplies	113,631	113,631	80,404	33,227
Contractual Services	7,953,399	8,344,399	7,821,305	523,094
Other Expenditures	369,608	369,608	312,143	57,465
Capital Outlay	78,683	78,683	53,710	24,973
Total Expenditures	<u>14,055,918</u>	<u>14,305,918</u>	<u>13,416,967</u>	<u>888,951</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,032,640)	(3,282,640)	(1,545,699)	1,736,941
Other Financing Sources (Uses):				
Transfers Out	(76,738)	(76,738)	(76,738)	-
Total Other Financing Sources (Uses)	<u>(76,738)</u>	<u>(76,738)</u>	<u>(76,738)</u>	<u>-</u>
Net Change in Fund Balances	(3,109,378)	(3,359,378)	(1,622,437)	1,736,941
Fund Balance, Beginning of Year	5,544,350	5,544,350	5,544,350	-
Prior Year Encumbrances Appropriated	1,154,361	1,154,361	1,154,361	-
Fund Balance, End of Year	<u>\$ 3,589,333</u>	<u>\$ 3,339,333</u>	<u>\$ 5,076,274</u>	<u>\$ 1,736,941</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
MAJOR FUNDS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

CHILDREN'S SERVICES FUND

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Property Taxes	\$ 2,731,734	\$ 3,018,625	\$ 3,025,059	\$ 6,434
Intergovernmental	4,648,955	4,648,955	5,397,079	748,124
Miscellaneous	263,093	263,093	208,695	(54,398)
Total Revenues	<u>7,643,782</u>	<u>7,930,673</u>	<u>8,630,833</u>	<u>700,160</u>
Expenditures:				
Human Services:				
Materials and Supplies	100	100	-	100
Contractual Services	8,767,921	9,292,950	9,125,890	167,060
Other Expenditures	214,487	364,487	315,479	49,008
Total Expenditures	<u>8,982,508</u>	<u>9,657,537</u>	<u>9,441,369</u>	<u>216,168</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,338,726)	(1,726,864)	(810,536)	916,328
Other Financing Sources (Uses):				
Transfers In	684,895	175,874	1,360,724	1,184,850
Total Other Financing Sources (Uses)	<u>684,895</u>	<u>175,874</u>	<u>1,360,724</u>	<u>1,184,850</u>
Net Change in Fund Balances	(653,831)	(1,550,990)	550,188	2,101,178
Fund Balance, Beginning of Year	1,443,940	1,443,940	1,443,940	-
Prior Year Encumbrances Appropriated	107,050	107,050	107,050	-
Fund Balance, End of Year	<u>\$ 897,159</u>	<u>\$ -</u>	<u>\$ 2,101,178</u>	<u>\$ 2,101,178</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
MAJOR FUNDS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

SENIOR CITIZEN LEVY FUND

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Property Taxes	\$ 3,944,476	\$ 3,944,476	\$ 3,929,844	\$ (14,632)
Intergovernmental	547,611	547,611	547,611	-
Total Revenues	4,492,087	4,492,087	4,477,455	(14,632)
Expenditures:				
Human Services:				
Contractual Services	4,667,757	4,567,556	4,567,556	-
Total Expenditures	4,667,757	4,567,556	4,567,556	-
Net Change in Fund Balances	(175,670)	(75,469)	(90,101)	(14,632)
Fund Balance, Beginning of Year	1,154,190	1,154,190	1,154,190	-
Fund Balance, End of Year	\$ 978,520	\$ 1,078,721	\$ 1,064,089	\$ (14,632)

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
MAJOR FUNDS - CAPITAL PROJECTS FUND
FOR THE YEAR ENDED DECEMBER 31, 2014

PERMANENT IMPROVEMENT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ -	\$ 11,810	\$ 11,810
Total Revenues	<u>-</u>	<u>11,810</u>	<u>11,810</u>
Expenditures:			
Public Works:			
Other Expenditures	122,347	-	122,347
Capital Outlay	1,411,107	1,312,338	98,769
Total Expenditures	<u>1,533,454</u>	<u>1,312,338</u>	<u>221,116</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,533,454)	(1,300,528)	232,926
Other Financing Sources (Uses):			
Issuance of Notes	1,300,000	1,300,000	-
Transfers In	50,000	203,031	153,031
Total Other Financing Sources (Uses)	<u>1,350,000</u>	<u>1,503,031</u>	<u>153,031</u>
Net Change in Fund Balances	(183,454)	202,503	385,957
Fund Balance, Beginning of Year, Restated	478,598	478,598	-
Prior Year Encumbrances Appropriated	2,296	2,296	-
Fund Balance, End of Year	<u>\$ 297,440</u>	<u>\$ 683,397</u>	<u>\$ 385,957</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

DOG AND KENNEL FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Licenses and Permits	\$ 437,000	\$ 471,312	\$ 34,312
Fines and Forfeitures	39,600	44,788	5,188
Charges for Services	49,900	45,405	(4,495)
Miscellaneous	3,500	10,111	6,611
Total Revenues	<u>530,000</u>	<u>571,616</u>	<u>41,616</u>
Expenditures:			
Health:			
Personal Services	331,926	313,469	18,457
Materials and Supplies	46,129	37,849	8,280
Contractual Services	147,617	128,603	19,014
Other Expenditures	29,150	28,463	687
Capital Outlay	74,950	74,857	93
Total Expenditures	<u>629,772</u>	<u>583,241</u>	<u>46,531</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(99,772)	(11,625)	88,147
Other Financing Sources (Uses):			
Transfers Out	(153,000)	(153,000)	-
Total Other Financing Sources (Uses)	<u>(153,000)</u>	<u>(153,000)</u>	<u>-</u>
Net Change in Fund Balances	(252,772)	(164,625)	88,147
Fund Balance, Beginning of Year	498,527	498,527	-
Prior Year Encumbrances Appropriated	32,466	32,466	-
Fund Balance, End of Year	<u>\$ 278,221</u>	<u>\$ 366,368</u>	<u>\$ 88,147</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

REAL ESTATE ASSESSMENT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 1,616,200	\$ 1,771,906	\$ 155,706
Total Revenues	<u>1,616,200</u>	<u>1,771,906</u>	<u>155,706</u>
Expenditures:			
General Government:			
Personal Services	1,357,695	1,335,593	22,102
Materials and Supplies	7,097	7,097	-
Contractual Services	996,985	985,723	11,262
Other Expenditures	30,462	23,588	6,874
Capital Outlay	20,300	13,335	6,965
Total Expenditures	<u>2,412,539</u>	<u>2,365,336</u>	<u>47,203</u>
Net Change in Fund Balances	(796,339)	(593,430)	202,909
Fund Balance, Beginning of Year	1,648,211	1,648,211	-
Prior Year Encumbrances Appropriated	106,080	106,080	-
Fund Balance, End of Year	<u>\$ 957,952</u>	<u>\$ 1,160,861</u>	<u>\$ 202,909</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

MOTOR VEHICLE AND GASOLINE TAX FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 9,900,152	\$ 8,533,581	\$ (1,366,571)
Fines and Forfeitures	276,183	219,982	(56,201)
Miscellaneous	73,284	168,210	94,926
Total Revenues	<u>10,249,619</u>	<u>8,921,773</u>	<u>(1,327,846)</u>
Expenditures:			
Public Works:			
Personal Services	3,788,306	3,581,555	206,751
Materials and Supplies	1,924,456	1,826,559	97,897
Contractual Services	2,664,994	2,620,494	44,500
Other Expenditures	1,600	754	846
Capital Outlay	2,302,194	1,946,432	355,762
Debt service:			
Principal Retirement	38,353	38,353	-
Interest and Fiscal Charges	7,834	7,834	-
Total Expenditures	<u>10,727,737</u>	<u>10,021,981</u>	<u>705,756</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(478,118)	(1,100,208)	(622,090)
Other Financing Sources (Uses):			
Transfers In	677,875	688,753	10,878
Transfers Out	(67,000)	(66,921)	79
Total Other Financing Sources (Uses)	<u>610,875</u>	<u>621,832</u>	<u>10,957</u>
Net Change in Fund Balances	132,757	(478,376)	(611,133)
Fund Balance, Beginning of Year	682,108	682,108	-
Prior Year Encumbrances Appropriated	629,926	629,926	-
Fund Balance, End of Year	<u>\$ 1,444,791</u>	<u>\$ 833,658</u>	<u>\$ (611,133)</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

ADULT PROBATION FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 356,679	\$ 252,373	\$ (104,306)
Charges for Services	17,484	49,298	31,814
Total Revenues	<u>374,163</u>	<u>301,671</u>	<u>(72,492)</u>
Expenditures:			
Public Safety:			
Personal Services	301,275	298,254	3,021
Materials and Supplies	34,553	22,501	12,052
Contractual Services	70,555	59,685	10,870
Other Expenditures	181,051	71,055	109,996
Capital Outlay	28,156	21,258	6,898
Total Expenditures	<u>615,590</u>	<u>472,753</u>	<u>142,837</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(241,427)	(171,082)	70,345
Other Financing Sources (Uses):			
Advances In	44,000	40,000	(4,000)
Total Other Financing Sources (Uses)	<u>44,000</u>	<u>40,000</u>	<u>(4,000)</u>
Net Change in Fund Balances	(197,427)	(131,082)	66,345
Fund Balance, Beginning of Year	252,615	252,615	-
Prior Year Encumbrances Appropriated	20,365	20,365	-
Fund Balance, End of Year	<u>\$ 75,553</u>	<u>\$ 141,898</u>	<u>\$ 66,345</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

PLANNING FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 630,886	\$ 619,685	\$ (11,201)
Investment Earnings	-	1,628	1,628
Charges for Services	292,222	119,323	(172,899)
Miscellaneous	20,257	20,266	9
Total Revenues	<u>943,365</u>	<u>760,902</u>	<u>(182,463)</u>
Expenditures:			
Community and Economic Development:			
Personal Services	314,070	300,092	13,978
Materials and Supplies	1,849	945	904
Contractual Services	1,075,678	883,006	192,672
Other Expenditures	5,000	967	4,033
Capital Outlay	7,000	1,888	5,112
Debt service:			
Interest and Fiscal Charges	28,770	28,770	-
Total Expenditures	<u>1,432,367</u>	<u>1,215,668</u>	<u>216,699</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(489,002)	(454,766)	34,236
Other Financing Sources (Uses):			
Transfers In	273,290	273,290	-
Total Other Financing Sources (Uses)	<u>273,290</u>	<u>273,290</u>	<u>-</u>
Net Change in Fund Balances	(215,712)	(181,476)	34,236
Fund Balance, Beginning of Year	595,633	595,633	-
Prior Year Encumbrances Appropriated	154,938	154,938	-
Fund Balance, End of Year	<u>\$ 534,859</u>	<u>\$ 569,095</u>	<u>\$ 34,236</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

LITTER CONTROL AND RECYCLING FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 371,315	\$ 168,174	\$ (203,141)
Miscellaneous	-	943	943
Total Revenues	<u>371,315</u>	<u>169,117</u>	<u>(202,198)</u>
Expenditures:			
Public Works:			
Personal Services	180,870	125,171	55,699
Materials and Supplies	29,247	11,403	17,844
Contractual Services	150,998	127,854	23,144
Other Expenditures	251,312	47,390	203,922
Capital Outlay	6,917	5,252	1,665
Total Expenditures	<u>619,344</u>	<u>317,070</u>	<u>302,274</u>
Net Change in Fund Balances	(248,029)	(147,953)	100,076
Fund Balance, Beginning of Year	274,642	274,642	-
Prior Year Encumbrances Appropriated	25,498	25,498	-
Fund Balance, End of Year	<u>\$ 52,111</u>	<u>\$ 152,187</u>	<u>\$ 100,076</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

CHILD SUPPORT ENFORCEMENT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 2,924,242	\$ 2,232,978	\$ (691,264)
Charges for Services	572,836	599,902	27,066
Total Revenues	<u>3,497,078</u>	<u>2,832,880</u>	<u>(664,198)</u>
Expenditures:			
Human Services:			
Personal Services	2,773,299	2,618,340	154,959
Materials and Supplies	21,060	12,211	8,849
Contractual Services	640,136	371,829	268,307
Other Expenditures	50,063	29,807	20,256
Capital Outlay	77,723	55,494	22,229
Total Expenditures	<u>3,562,281</u>	<u>3,087,681</u>	<u>474,600</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(65,203)	(254,801)	(189,598)
Other Financing Sources (Uses):			
Transfers In	350,000	350,000	-
Total Other Financing Sources (Uses)	<u>350,000</u>	<u>350,000</u>	<u>-</u>
Net Change in Fund Balances	284,797	95,199	(189,598)
Fund Balance, Beginning of Year	442,530	442,530	-
Prior Year Encumbrances Appropriated	12,469	12,469	-
Fund Balance, End of Year	<u>\$ 739,796</u>	<u>\$ 550,198</u>	<u>\$ (189,598)</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

INDIGENT GUARDIANSHIP FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 20,500	\$ 25,067	\$ 4,567
Total Revenues	<u>20,500</u>	<u>25,067</u>	<u>4,567</u>
Expenditures:			
General Government:			
Other Expenditures	21,995	19,799	2,196
Total Expenditures	<u>21,995</u>	<u>19,799</u>	<u>2,196</u>
Net Change in Fund Balances	(1,495)	5,268	6,763
Fund Balance, Beginning of Year	472	472	-
Prior Year Encumbrances Appropriated	1,495	1,495	-
Fund Balance, End of Year	<u>\$ 472</u>	<u>\$ 7,235</u>	<u>\$ 6,763</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

LEGAL RESEARCH FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 125,600	\$ 222,442	\$ 96,842
Total Revenues	<u>125,600</u>	<u>222,442</u>	<u>96,842</u>
Expenditures:			
General Government:			
Contractual Services	324,075	275,714	48,361
Total Expenditures	<u>324,075</u>	<u>275,714</u>	<u>48,361</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(198,475)	(53,272)	145,203
Other Financing Sources (Uses):			
Transfers In	95,000	95,000	-
Total Other Financing Sources (Uses)	<u>95,000</u>	<u>95,000</u>	<u>-</u>
Net Change in Fund Balances	(103,475)	41,728	145,203
Fund Balance, Beginning of Year	118,830	118,830	-
Prior Year Encumbrances Appropriated	339	339	-
Fund Balance, End of Year	<u>\$ 15,694</u>	<u>\$ 160,897</u>	<u>\$ 145,203</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

COMPUTER REPLACEMENT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 28,311	\$ 37,242	\$ 8,931
Total Revenues	<u>28,311</u>	<u>37,242</u>	<u>8,931</u>
Expenditures:			
General Government:			
Contractual Services	104,563	54,951	49,612
Total Expenditures	<u>104,563</u>	<u>54,951</u>	<u>49,612</u>
Net Change in Fund Balances	(76,252)	(17,709)	58,543
Fund Balance, Beginning of Year	82,997	82,997	-
Prior Year Encumbrances Appropriated	5,369	5,369	-
Fund Balance, End of Year	<u>\$ 12,114</u>	<u>\$ 70,657</u>	<u>\$ 58,543</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

CERTIFICATE OF TITLE FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 1,193,604	\$ 1,433,687	\$ 240,083
Total Revenues	<u>1,193,604</u>	<u>1,433,687</u>	<u>240,083</u>
Expenditures:			
General Government:			
Personal Services	640,624	634,830	5,794
Materials and Supplies	12,902	12,663	239
Contractual Services	363,868	363,125	743
Other Expenditures	12,745	8,330	4,415
Capital Outlay	12,500	9,516	2,984
Total Expenditures	<u>1,042,639</u>	<u>1,028,464</u>	<u>14,175</u>
Net Change in Fund Balances	150,965	405,223	254,258
Fund Balance, Beginning of Year	2,286,031	2,286,031	-
Prior Year Encumbrances Appropriated	2,707	2,707	-
Fund Balance, End of Year	<u>\$ 2,439,703</u>	<u>\$ 2,693,961</u>	<u>\$ 254,258</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

COUNTY RECORDER EQUIPMENT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ -	\$ 102,134	\$ 102,134
Total Revenues	<u>-</u>	<u>102,134</u>	<u>102,134</u>
Expenditures:			
General Government:			
Contractual Services	307,000	48,980	258,020
Total Expenditures	<u>307,000</u>	<u>48,980</u>	<u>258,020</u>
Net Change in Fund Balances	(307,000)	53,154	360,154
Fund Balance, Beginning of Year	355,109	355,109	-
Prior Year Encumbrances Appropriated	57,000	57,000	-
Fund Balance, End of Year	<u>\$ 105,109</u>	<u>\$ 465,263</u>	<u>\$ 360,154</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

CONCEALED HANDGUN LICENSING FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Licenses and Permits	\$ 150,000	\$ 117,427	\$ (32,573)
Total Revenues	<u>150,000</u>	<u>117,427</u>	<u>(32,573)</u>
Expenditures:			
Public Safety:			
Personal Services	68,340	62,607	5,733
Contractual Services	120,481	76,733	43,748
Total Expenditures	<u>188,821</u>	<u>139,340</u>	<u>49,481</u>
Net Change in Fund Balances	(38,821)	(21,913)	16,908
Fund Balance, Beginning of Year	82,980	82,980	-
Prior Year Encumbrances Appropriated	30,110	30,110	-
Fund Balance, End of Year	<u>\$ 74,269</u>	<u>\$ 91,177</u>	<u>\$ 16,908</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

SHERIFF GRANTS FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 351,919	\$ 341,067	\$ (10,852)
Total Revenues	<u>351,919</u>	<u>341,067</u>	<u>(10,852)</u>
Expenditures:			
Public Safety:			
Personal Services	330,485	309,740	20,745
Contractual Services	12,248	9,073	3,175
Total Expenditures	<u>342,733</u>	<u>318,813</u>	<u>23,920</u>
Net Change in Fund Balances	9,186	22,254	13,068
Fund Balance, Beginning of Year	71,687	71,687	-
Fund Balance, End of Year	<u>\$ 80,873</u>	<u>\$ 93,941</u>	<u>\$ 13,068</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

LOCAL DELIQUENCY PREVENTION FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Total Revenues	\$ -	\$ -	\$ -
Expenditures:			
Public Safety:			
Contractual Services	646	-	646
Total Expenditures	646	-	646
Net Change in Fund Balances	(646)	-	646
Fund Balance, Beginning of Year	646	646	-
Fund Balance, End of Year	\$ -	\$ 646	\$ 646

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

JUVENILE INDIGENT ALCOHOL TREATMENT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Fines and Forfeitures	\$ 1,300	\$ 1,014	\$ (286)
Total Revenues	<u>1,300</u>	<u>1,014</u>	<u>(286)</u>
Expenditures:			
Public Safety:			
Contractual Services	10,447	-	10,447
Total Expenditures	<u>10,447</u>	<u>-</u>	<u>10,447</u>
Net Change in Fund Balances	(9,147)	1,014	10,161
Fund Balance, Beginning of Year	10,600	10,600	-
Fund Balance, End of Year	<u>\$ 1,453</u>	<u>\$ 11,614</u>	<u>\$ 10,161</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

PROSECUTOR LEGAL SERVICES FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Total Revenues	-	-	-
Expenditures:			
Total Expenditures	-	-	-
Net Change in Fund Balances	-	-	-
Fund Balance, Beginning of Year	2,940	2,940	-
Fund Balance, End of Year	\$ 2,940	\$ 2,940	\$ -

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

COMMUNITY BASED FACILITY FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Total Revenues	\$ -	\$ -	\$ -
Expenditures:			
Total Expenditures	-	-	-
Net Change in Fund Balances	-	-	-
Fund Balance, Beginning of Year	3,716	3,716	-
Fund Balance, End of Year	\$ 3,716	\$ 3,716	\$ -

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

EMERGENCY PLANNING FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Miscellaneous	\$ 2,298	\$ 26,979	\$ 24,681
Total Revenues	<u>2,298</u>	<u>26,979</u>	<u>24,681</u>
Expenditures:			
Public Safety:			
Contractual Services	2,000	-	2,000
Other Expenditures	<u>37,272</u>	<u>13,752</u>	<u>23,520</u>
Total Expenditures	<u>39,272</u>	<u>13,752</u>	<u>25,520</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(36,974)	13,227	50,201
Other Financing Sources (Uses):			
Transfers In	<u>24,741</u>	<u>27,039</u>	<u>2,298</u>
Total Other Financing Sources (Uses)	<u>24,741</u>	<u>27,039</u>	<u>2,298</u>
Net Change in Fund Balances	(12,233)	40,266	52,499
Fund Balance, Beginning of Year	26,069	26,069	-
Prior Year Encumbrances Appropriated	<u>12,272</u>	<u>12,272</u>	-
Fund Balance, End of Year	<u>\$ 26,108</u>	<u>\$ 78,607</u>	<u>\$ 52,499</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

GRANVILLE SOUTH SANITARY SEWER FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Total Revenues	\$ -	\$ -	\$ -
Expenditures:			
Total Expenditures	-	-	-
Net Change in Fund Balances	-	-	-
Fund Balance, Beginning of Year	42,155	42,155	-
Fund Balance, End of Year	\$ 42,155	\$ 42,155	\$ -

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

SOUTHWEST LICKING WATERSHED FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Total Revenues	\$ -	\$ -	\$ -
Expenditures:			
Total Expenditures	-	-	-
Net Change in Fund Balances	-	-	-
Fund Balance, Beginning of Year	23	23	-
Fund Balance, End of Year	<u>\$ 23</u>	<u>\$ 23</u>	<u>\$ -</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

JOHNSTOWN-MONROE SEWER FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Total Revenues	\$ -	\$ -	\$ -
Expenditures:			
Total Expenditures	-	-	-
Net Change in Fund Balances	-	-	-
Fund Balance, Beginning of Year	60,329	60,329	-
Fund Balance, End of Year	\$ 60,329	\$ 60,329	\$ -

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

CONDUCT OF BUSINESS FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Licenses and Permits	\$ 1,020	\$ 994	\$ (26)
Total Revenues	<u>1,020</u>	<u>994</u>	<u>(26)</u>
Expenditures:			
General Government:			
Contractual Services	5,551	-	5,551
Total Expenditures	<u>5,551</u>	<u>-</u>	<u>5,551</u>
Net Change in Fund Balances	(4,531)	994	5,525
Fund Balance, Beginning of Year	4,684	4,684	-
Fund Balance, End of Year	<u>\$ 153</u>	<u>\$ 5,678</u>	<u>\$ 5,525</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

BUILDINGS AND FLOOD PLAIN FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Total Revenues	\$ -	\$ -	\$ -
Expenditures:			
Total Expenditures	-	-	-
Net Change in Fund Balances	-	-	-
Fund Balance, Beginning of Year	16,805	16,805	-
Fund Balance, End of Year	\$ 16,805	\$ 16,805	\$ -

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

DOMESTIC VIOLENCE FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Licenses and Permits	\$ 37,000	\$ 34,974	\$ (2,026)
Total Revenues	<u>37,000</u>	<u>34,974</u>	<u>(2,026)</u>
Expenditures:			
Human Services:			
Contractual Services	50,000	36,324	13,676
Total Expenditures	<u>50,000</u>	<u>36,324</u>	<u>13,676</u>
Net Change in Fund Balances	(13,000)	(1,350)	11,650
Fund Balance, Beginning of Year	20,185	20,185	-
Fund Balance, End of Year	<u>\$ 7,185</u>	<u>\$ 18,835</u>	<u>\$ 11,650</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

COUNTY COURT SPECIAL PROJECTS FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Fines and Forfeitures	\$ -	\$ 65,777	\$ 65,777
Total Revenues	<u>-</u>	<u>65,777</u>	<u>65,777</u>
Expenditures:			
General Government:			
Other Expenditures	4,000	3,819	181
Total Expenditures	<u>4,000</u>	<u>3,819</u>	<u>181</u>
Net Change in Fund Balances	(4,000)	61,958	65,958
Fund Balance, Beginning of Year	239,229	239,229	-
Fund Balance, End of Year	<u>\$ 235,229</u>	<u>\$ 301,187</u>	<u>\$ 65,958</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

INDIGENT COUNSEL FEES FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Total Revenues	\$ -	\$ -	\$ -
Expenditures:			
General Government:			
Contractual Services	21,578	-	21,578
Total Expenditures	21,578	-	21,578
Net Change in Fund Balances	(21,578)	-	21,578
Fund Balance, Beginning of Year	21,578	21,578	-
Fund Balance, End of Year	\$ -	\$ 21,578	\$ 21,578

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

CORONERS LABORATORY FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 140,000	\$ 153,146	\$ 13,146
Total Revenues	<u>140,000</u>	<u>153,146</u>	<u>13,146</u>
Expenditures:			
General Government:			
Materials and Supplies	252,501	241,447	11,054
Total Expenditures	<u>252,501</u>	<u>241,447</u>	<u>11,054</u>
Net Change in Fund Balances	(112,501)	(88,301)	24,200
Fund Balance, Beginning of Year	176,692	176,692	-
Prior Year Encumbrances Appropriated	42,001	42,001	-
Fund Balance, End of Year	<u>\$ 106,192</u>	<u>\$ 130,392</u>	<u>\$ 24,200</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

DELINQUENT TAX COLLECTION FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 375,000	\$ 408,480	\$ 33,480
Total Revenues	<u>375,000</u>	<u>408,480</u>	<u>33,480</u>
Expenditures:			
General Government:			
Personal Services	288,221	243,258	44,963
Materials and Supplies	1,000	374	626
Contractual Services	64,328	43,021	21,307
Other Expenditures	13,283	12,922	361
Capital Outlay	14,361	13,004	1,357
Total Expenditures	<u>381,193</u>	<u>312,579</u>	<u>68,614</u>
Net Change in Fund Balances	(6,193)	95,901	102,094
Fund Balance, Beginning of Year	388,401	388,401	-
Prior Year Encumbrances Appropriated	18,599	18,599	-
Fund Balance, End of Year	<u>\$ 400,807</u>	<u>\$ 502,901</u>	<u>\$ 102,094</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

LAW ENFORCEMENT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 489,228	\$ 115,310	\$ (373,918)
Fines and Forfeitures	82,952	121,287	38,335
Total Revenues	<u>572,180</u>	<u>236,597</u>	<u>(335,583)</u>
Expenditures:			
Public Safety:			
Contractual Services	245,759	178,164	67,595
Capital Outlay	85,309	83,021	2,288
Total Expenditures	<u>331,068</u>	<u>261,185</u>	<u>69,883</u>
Net Change in Fund Balances	241,112	(24,588)	(265,700)
Fund Balance, Beginning of Year	202,229	202,229	-
Prior Year Encumbrances Appropriated	357	357	-
Fund Balance, End of Year	<u>\$ 443,698</u>	<u>\$ 177,998</u>	<u>\$ (265,700)</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

OPEN SPACE AND RECREATION FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Total Revenues	\$ -	\$ -	\$ -
Expenditures:			
Community and Economic Development:			
Contractual Services	61,911	-	61,911
Total Expenditures	61,911	-	61,911
Net Change in Fund Balances	(61,911)	-	61,911
Fund Balance, Beginning of Year	61,911	61,911	-
Fund Balance, End of Year	\$ -	\$ 61,911	\$ 61,911

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

911 WIRELESS FUNDING FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ -	\$ 333,248	\$ 333,248
Total Revenues	<u>-</u>	<u>333,248</u>	<u>333,248</u>
Expenditures:			
Public Safety:			
Capital Outlay	882,230	866,037	16,193
Total Expenditures	<u>882,230</u>	<u>866,037</u>	<u>16,193</u>
Net Change in Fund Balances	(882,230)	(532,789)	349,441
Fund Balance, Beginning of Year	599,632	599,632	-
Prior Year Encumbrances Appropriated	474,230	474,230	-
Fund Balance, End of Year	<u>\$ 191,632</u>	<u>\$ 541,073</u>	<u>\$ 349,441</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

DEPARTMENT OF YOUTH SERVICES FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 492,041	\$ 487,276	\$ (4,765)
Total Revenues	<u>492,041</u>	<u>487,276</u>	<u>(4,765)</u>
Expenditures:			
Public Safety:			
Personal Services	339,399	327,312	12,087
Materials and Supplies	1,800	-	1,800
Contractual Services	380,758	107,615	273,143
Other Expenditures	60,858	41,755	19,103
Total Expenditures	<u>782,815</u>	<u>476,682</u>	<u>306,133</u>
Net Change in Fund Balances	(290,774)	10,594	301,368
Fund Balance, Beginning of Year	614,298	614,298	-
Prior Year Encumbrances Appropriated	29,909	29,909	-
Fund Balance, End of Year	<u>\$ 353,433</u>	<u>\$ 654,801</u>	<u>\$ 301,368</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

TRANSIT BOARD FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 1,993,371	\$ 1,993,371	\$ -
Charges for Services	2,217,986	3,006,712	788,726
Total Revenues	<u>4,211,357</u>	<u>5,000,083</u>	<u>788,726</u>
Expenditures:			
General Government:			
Personal Services	624,000	572,601	51,399
Materials and Supplies	4,500	4,212	288
Contractual Services	3,871,631	3,732,291	139,340
Other Expenditures	5,425	1,861	3,564
Capital Outlay	324,211	317,386	6,825
Total Expenditures	<u>4,829,767</u>	<u>4,628,351</u>	<u>201,416</u>
Net Change in Fund Balances	(618,410)	371,732	990,142
Fund Balance, Beginning of Year	71,458	71,458	-
Prior Year Encumbrances Appropriated	605,363	605,363	-
Fund Balance, End of Year	<u>\$ 58,411</u>	<u>\$ 1,048,553</u>	<u>\$ 990,142</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

DITCH MAINTENANCE FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Special Assessments	\$ 25,647	\$ 115,131	\$ 89,484
Total Revenues	<u>25,647</u>	<u>115,131</u>	<u>89,484</u>
Expenditures:			
Public Works:			
Contractual Services	607,355	83,304	524,051
Total Expenditures	<u>607,355</u>	<u>83,304</u>	<u>524,051</u>
Net Change in Fund Balances	(581,708)	31,827	613,535
Fund Balance, Beginning of Year	591,956	591,956	-
Prior Year Encumbrances Appropriated	300	300	-
Fund Balance, End of Year	<u>\$ 10,548</u>	<u>\$ 624,083</u>	<u>\$ 613,535</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

HOMELAND SECURITY GRANT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ -	\$ 109,834	\$ 109,834
Total Revenues	<u>-</u>	<u>109,834</u>	<u>109,834</u>
Expenditures:			
Public Safety:			
Contractual Services	6,551	-	6,551
Capital Outlay	1,083	-	1,083
Total Expenditures	<u>7,634</u>	<u>-</u>	<u>7,634</u>
Net Change in Fund Balances	(7,634)	109,834	117,468
Fund Balance, Beginning of Year	34,938	34,938	-
Prior Year Encumbrances Appropriated	7,634	7,634	-
Fund Balance, End of Year	<u>\$ 34,938</u>	<u>\$ 152,406</u>	<u>\$ 117,468</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

LAW LIBRARY RESOURCES FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Fines and Forfeitures	\$ 81,500	\$ 116,530	\$ 35,030
Total Revenues	<u>81,500</u>	<u>116,530</u>	<u>35,030</u>
Expenditures:			
General Government:			
Personal Services	29,936	28,036	1,900
Materials and Supplies	98,363	88,514	9,849
Contractual Services	1,050	-	1,050
Other Expenditures	2,308	1,919	389
Total Expenditures	<u>131,657</u>	<u>118,469</u>	<u>13,188</u>
Net Change in Fund Balances	(50,157)	(1,939)	48,218
Fund Balance, Beginning of Year	48,762	48,762	-
Prior Year Encumbrances Appropriated	23,564	23,564	-
Fund Balance, End of Year	<u>\$ 22,169</u>	<u>\$ 70,387</u>	<u>\$ 48,218</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

DOMESTIC COURT SPECIAL PROJECTS FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ -	\$ 20,639	\$ 20,639
Total Revenues	<u>-</u>	<u>20,639</u>	<u>20,639</u>
Expenditures:			
General Government:			
Contractual Services	25,000	17,481	7,519
Total Expenditures	<u>25,000</u>	<u>17,481</u>	<u>7,519</u>
Net Change in Fund Balances	(25,000)	3,158	28,158
Fund Balance, Beginning of Year	103,188	103,188	-
Fund Balance, End of Year	<u>\$ 78,188</u>	<u>\$ 106,346</u>	<u>\$ 28,158</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

MEDIATION INSTITUTIONALIZATION GRANT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Fines and Forfeitures	\$ -	\$ 351	\$ 351
Total Revenues	<u>-</u>	<u>351</u>	<u>351</u>
Expenditures:			
General Government:			
Personal Services	20,850	20,696	154
Contractual Services	59,466	17,951	41,515
Total Expenditures	<u>80,316</u>	<u>38,647</u>	<u>41,669</u>
Net Change in Fund Balances	(80,316)	(38,296)	42,020
Fund Balance, Beginning of Year	78,466	78,466	-
Prior Year Encumbrances Appropriated	1,850	1,850	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 42,020</u>	<u>\$ 42,020</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

SMART OHIO GRANT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Fines and Forfeitures	\$ 102,568	\$ -	\$ (102,568)
Total Revenues	<u>102,568</u>	<u>-</u>	<u>(102,568)</u>
Expenditures:			
General Government:			
Other Expenditures	102,568	-	102,568
Total Expenditures	<u>102,568</u>	<u>-</u>	<u>102,568</u>
Net Change in Fund Balances	-	-	-
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

GENERAL OBLIGATION DEBT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ -	\$ 167,147	\$ 167,147
Miscellaneous	-	10,386	10,386
Total Revenues	<u>-</u>	<u>177,533</u>	<u>177,533</u>
Expenditures:			
Debt service:			
Principal Retirement	3,796,841	3,796,841	-
Interest and Fiscal Charges	749,477	431,275	318,202
Total Expenditures	<u>4,546,318</u>	<u>4,228,116</u>	<u>318,202</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,546,318)	(4,050,583)	495,735
Other Financing Sources (Uses):			
Issuance of Notes	-	2,875,000	2,875,000
Premium on Notes	-	39,412	39,412
Transfers In	3,000,000	1,216,415	(1,783,585)
Total Other Financing Sources (Uses)	<u>3,000,000</u>	<u>4,130,827</u>	<u>1,130,827</u>
Net Change in Fund Balances	(1,546,318)	80,244	1,626,562
Fund Balance, Beginning of Year	1,626,375	1,626,375	-
Fund Balance, End of Year	<u>\$ 80,057</u>	<u>\$ 1,706,619</u>	<u>\$ 1,626,562</u>

LICKING COUNTY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

SPECIAL ASSESSMENT DEBT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Special Assessments	\$ -	\$ 36,056	\$ 36,056
Total Revenues	<u>-</u>	<u>36,056</u>	<u>36,056</u>
Expenditures:			
Debt service:			
Principal Retirement	27,616	27,616	-
Interest and Fiscal Charges	<u>22,384</u>	<u>17,272</u>	<u>5,112</u>
Total Expenditures	<u>50,000</u>	<u>44,888</u>	<u>5,112</u>
Net Change in Fund Balances	(50,000)	(8,832)	41,168
Fund Balance, Beginning of Year	53,049	53,049	-
Fund Balance, End of Year	<u>\$ 3,049</u>	<u>\$ 44,217</u>	<u>\$ 41,168</u>

LICKING COUNTY, OHIO
FUND DESCRIPTIONS - FIDUCIARY FUNDS

Fiduciary Funds 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

Agency funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations.

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 revenues and expenses of the Soil and Water Conservation District.

Solid Waste Disposal Fund

To account for revenues and expenses of the Solid Waste Disposal District.

Licking Parks District Fund

To account for revenues and expenses of the Licking Parks District.

Metropolitan Planning Organization Fund

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

Property Tax Fund

To account for various tax and tax-related revenues collected on behalf of the County and other political subdivisions within the County.

Undivided Tax Fund

To account for various revenues collected on behalf of the County and other political subdivisions within the County.

Undivided Local Government Fund

To account for local government fund revenues collected on behalf of the County and other political subdivisions within the County.

Libraries Fund

To account for intergovernmental revenues collected on behalf of district libraries and park districts.

Law Library Fund

To account for fine money collected on behalf of the Law Library.

Motor Vehicle License Tax Fund

To account for motor vehicle license taxes collected on behalf of the County and other political subdivisions within the County.

LICKING COUNTY, OHIO
FUND DESCRIPTIONS - FIDUCIARY FUNDS

Motor Vehicle Permissive Tax Fund

To account for motor vehicle permissive taxes collected on behalf of the County and other political subdivisions within the County.

Advance Pay Real Estate Fund

To account for advance paid real estate taxes collected on behalf of the County and other political subdivisions within the County.

Hotel - Motel Tax Fund

To account for hotel and motel taxes collected on behalf of the Tourism Council.

CODE-TF Fund

To account for revenues collected on behalf of the Central Ohio Drug Enforcement Task Force.

County Court Fund

To account for auto title, probate court, and juvenile court revenues collected on behalf of the Clerk of Courts.

Alimony and Child Support Fund

To account for alimony and child support receipts collected on behalf of beneficiaries.

Inmate Fund

To account for receipts collected on behalf of inmates in the Licking County Jail.

Sheriff Fund

To account for receipts collected on behalf of the County Sheriff's civil account.

Workers' Compensation Fund

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

Board of Elections Fees Fund

To account for elections revenues collected on behalf of the Ohio Elections Commission.

Law Enforcement Training Fund

To account for revenues collected on behalf of peace officers and troopers for professional training programs.

Family and Children First Fund

To account for revenues collected on behalf of the Family and Children First Council for early intervention toward newborns and teen pregnancy prevention programs.

LICKING COUNTY, OHIO

COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Balance December 31, 2013	Additions	Deletions	Balance December 31, 2014
<u>Board of Health</u>				
Assets:				
Pooled Cash and Investments	2,461,319	5,218,685	(4,355,415)	3,324,589
Receivables:				
Accounts	-	7,698	-	7,698
Total Assets	<u>2,461,319</u>	<u>5,226,383</u>	<u>(4,355,415)</u>	<u>3,332,287</u>
Liabilities:				
Undistributed Monies	2,461,319	5,226,383	(4,394,834)	3,292,868
Accounts Payable	-	39,419	-	39,419
Total Liabilities	<u>\$ 2,461,319</u>	<u>\$ 5,265,802</u>	<u>\$ (4,394,834)</u>	<u>\$ 3,332,287</u>
<u>Community Mental Health</u>				
Assets:				
Pooled Cash and Investments	5,878,454	8,662,750	(7,052,095)	7,489,109
Receivables:				
Intergovernmental	18,244	34,281	(18,244)	34,281
Total Assets	<u>5,896,698</u>	<u>8,697,031</u>	<u>(7,070,339)</u>	<u>7,523,390</u>
Liabilities:				
Undistributed Monies	5,896,698	8,697,031	(7,504,141)	7,089,588
Accounts Payable	-	433,802	-	433,802
Total Liabilities	<u>\$ 5,896,698</u>	<u>\$ 9,130,833</u>	<u>\$ (7,504,141)</u>	<u>\$ 7,523,390</u>
<u>Soil and Water Conservation</u>				
Assets:				
Pooled Cash and Investments	80,004	1,491,318	(1,447,526)	123,796
Receivables:				
Special Assesments	91,537	94,784	(91,537)	94,784
Total Assets	<u>171,541</u>	<u>1,586,102</u>	<u>(1,539,063)</u>	<u>218,580</u>
Liabilities:				
Undistributed Monies	171,541	1,586,102	(1,550,179)	207,464
Accounts Payable	-	11,116	-	11,116
Total Liabilities	<u>\$ 171,541</u>	<u>\$ 1,597,218</u>	<u>\$ (1,550,179)</u>	<u>\$ 218,580</u>
<u>Solid Waste Disposal</u>				
Assets:				
Pooled Cash and Investments	4,796,571	2,824,425	(2,007,801)	5,613,195
Receivables:				
Intergovernmental	311,124	39,493	(311,124)	39,493
Total Assets	<u>5,107,695</u>	<u>2,863,918</u>	<u>(2,318,925)</u>	<u>5,652,688</u>
Liabilities:				
Undistributed Monies	5,107,695	2,863,918	(2,320,370)	5,651,243
Accounts Payable	-	1,445	-	1,445
Total Liabilities	<u>\$ 5,107,695</u>	<u>\$ 2,865,363</u>	<u>\$ (2,320,370)</u>	<u>\$ 5,652,688</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Balance December 31, 2013	Additions	Deletions	Balance December 31, 2014
<u>Licking Parks District</u>				
Assets:				
Pooled Cash and Investments	669,772	1,131,676	(858,899)	942,549
Total Assets	<u>669,772</u>	<u>1,131,676</u>	<u>(858,899)</u>	<u>942,549</u>
Liabilities:				
Undistributed Monies	669,772	1,131,676	(892,799)	908,649
Accounts Payable	-	33,900	-	33,900
Total Liabilities	<u>\$ 669,772</u>	<u>\$ 1,165,576</u>	<u>\$ (892,799)</u>	<u>\$ 942,549</u>
<u>Metropolitan Planning Organization</u>				
Assets:				
Pooled Cash and Investments	667,287	415,634	(288,190)	794,731
Receivables:				
Intergovernmental	102,705	39,317	(102,705)	39,317
Total Assets	<u>769,992</u>	<u>454,951</u>	<u>(390,895)</u>	<u>834,048</u>
Liabilities:				
Undistributed Monies	769,992	454,951	(393,049)	831,894
Accounts Payable	-	2,154	-	2,154
Total Liabilities	<u>\$ 769,992</u>	<u>\$ 457,105</u>	<u>\$ (393,049)</u>	<u>\$ 834,048</u>
<u>Property Tax</u>				
Assets:				
Pooled Cash and Investments	9,394,039	202,409,424	(203,016,479)	8,786,984
Receivables:				
Taxes	211,307,639	207,436,620	(211,307,639)	207,436,620
Special Assesments	-	121,586	-	121,586
Total Assets	<u>220,701,678</u>	<u>409,967,630</u>	<u>(414,324,118)</u>	<u>216,345,190</u>
Liabilities:				
Due to Other Governments	220,701,678	409,967,630	(414,324,118)	216,345,190
Total Liabilities	<u>\$ 220,701,678</u>	<u>\$ 409,967,630</u>	<u>\$ (414,324,118)</u>	<u>\$ 216,345,190</u>
<u>Undivided Tax</u>				
Assets:				
Pooled Cash and Investments	947,231	95,543,730	(96,070,608)	420,353
Receivables:				
Intergovernmental	1,083,046	1,101,237	(1,083,046)	1,101,237
Special Assesments	9,877,172	9,128,046	(9,877,172)	9,128,046
Total Assets	<u>11,907,449</u>	<u>105,773,013</u>	<u>(107,030,826)</u>	<u>10,649,636</u>
Liabilities:				
Due to Other Governments	11,907,449	105,773,013	(107,030,826)	10,649,636
Total Liabilities	<u>\$ 11,907,449</u>	<u>\$ 105,773,013</u>	<u>\$ (107,030,826)</u>	<u>\$ 10,649,636</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Balance December 31, 2013	Additions	Deletions	Balance December 31, 2014
<u>Undivided Local Government</u>				
Assets:				
Pooled Cash and Investments	27,912	3,485,027	(3,485,027)	27,912
Receivables:				
Intergovernmental	853,564	906,174	(853,564)	906,174
Total Assets	<u>881,476</u>	<u>4,391,201</u>	<u>(4,338,591)</u>	<u>934,086</u>
Liabilities:				
Due to Other Governments	881,476	4,391,201	(4,338,591)	934,086
Total Liabilities	<u>\$ 881,476</u>	<u>\$ 4,391,201</u>	<u>\$ (4,338,591)</u>	<u>\$ 934,086</u>
<u>Libraries</u>				
Assets:				
Pooled Cash and Investments	2	5,420,742	(5,420,741)	3
Receivables:				
Intergovernmental	1,891,226	2,026,520	(1,891,226)	2,026,520
Total Assets	<u>1,891,228</u>	<u>7,447,262</u>	<u>(7,311,967)</u>	<u>2,026,523</u>
Liabilities:				
Due to Other Governments	1,891,228	7,447,262	(7,311,967)	2,026,523
Total Liabilities	<u>\$ 1,891,228</u>	<u>\$ 7,447,262</u>	<u>\$ (7,311,967)</u>	<u>\$ 2,026,523</u>
<u>Law Library</u>				
Assets:				
Pooled Cash and Investments	1,400	-	-	1,400
Total Assets	<u>1,400</u>	<u>-</u>	<u>-</u>	<u>1,400</u>
Liabilities:				
Undistributed Monies	1,400	-	-	1,400
Total Liabilities	<u>\$ 1,400</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,400</u>
<u>Motor Vehicle License Tax</u>				
Assets:				
Pooled Cash and Investments	300	5,003,710	(5,003,765)	245
Receivables:				
Intergovernmental	728,911	607,356	(728,911)	607,356
Total Assets	<u>729,211</u>	<u>5,611,066</u>	<u>(5,732,676)</u>	<u>607,601</u>
Liabilities:				
Due to Other Governments	729,211	5,611,066	(5,732,676)	607,601
Total Liabilities	<u>\$ 729,211</u>	<u>\$ 5,611,066</u>	<u>\$ (5,732,676)</u>	<u>\$ 607,601</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Balance December 31, 2013	Additions	Deletions	Balance December 31, 2014
<u>Motor Vehicle Permissive Tax</u>				
Assets:				
Pooled Cash and Investments	974,182	1,267,091	(1,149,170)	1,092,103
Receivables:				
Intergovernmental	222,423	221,729	(222,423)	221,729
Total Assets	<u>1,196,605</u>	<u>1,488,820</u>	<u>(1,371,593)</u>	<u>1,313,832</u>
Liabilities:				
Due to Other Governments	1,196,605	1,488,820	(1,371,593)	1,313,832
Total Liabilities	<u>\$ 1,196,605</u>	<u>\$ 1,488,820</u>	<u>\$ (1,371,593)</u>	<u>\$ 1,313,832</u>
<u>Advance Pay Real Estate</u>				
Assets:				
Pooled Cash and Investments	17,727	1,246	(8,763)	10,210
Total Assets	<u>17,727</u>	<u>1,246</u>	<u>(8,763)</u>	<u>10,210</u>
Liabilities:				
Undistributed Monies	17,727	1,246	(8,763)	10,210
Total Liabilities	<u>\$ 17,727</u>	<u>\$ 1,246</u>	<u>\$ (8,763)</u>	<u>\$ 10,210</u>
<u>Hotel - Motel Tax</u>				
Assets:				
Pooled Cash and Investments	48,983	421,406	(409,444)	60,945
Receivables:				
Taxes	2,156	-	(2,156)	-
Total Assets	<u>51,139</u>	<u>421,406</u>	<u>(411,600)</u>	<u>60,945</u>
Liabilities:				
Undistributed Monies	51,139	421,406	(411,600)	60,945
Total Liabilities	<u>\$ 51,139</u>	<u>\$ 421,406</u>	<u>\$ (411,600)</u>	<u>\$ 60,945</u>
<u>Central Ohio Drug Enforcement - Task Force</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	442,525	614,585	(570,338)	486,772
Total Assets	<u>442,525</u>	<u>614,585</u>	<u>(570,338)</u>	<u>486,772</u>
Liabilities:				
Undistributed Monies	442,525	614,585	(570,338)	486,772
Total Liabilities	<u>\$ 442,525</u>	<u>\$ 614,585</u>	<u>\$ (570,338)</u>	<u>\$ 486,772</u>
<u>County Court</u>				
Assets:				
Pooled Cash and Investments	20,130	17,160	(5,500)	31,790
Cash and Cash Equivalents in Segregated Accounts	1,553,991	44,016,858	(44,138,243)	1,432,606
Total Assets	<u>1,574,121</u>	<u>44,034,018</u>	<u>(44,143,743)</u>	<u>1,464,396</u>
Liabilities:				
Undistributed Monies	1,574,121	44,034,018	(44,143,743)	1,464,396
Total Liabilities	<u>\$ 1,574,121</u>	<u>\$ 44,034,018</u>	<u>\$ (44,143,743)</u>	<u>\$ 1,464,396</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Balance December 31, 2013	Additions	Deletions	Balance December 31, 2014
<u>Alimony and Child Support</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	19,731	1,617,532	(1,616,157)	21,106
Total Assets	<u>19,731</u>	<u>1,617,532</u>	<u>(1,616,157)</u>	<u>21,106</u>
Liabilities:				
Undistributed Monies	19,731	1,617,532	(1,616,157)	21,106
Total Liabilities	<u>\$ 19,731</u>	<u>\$ 1,617,532</u>	<u>\$ (1,616,157)</u>	<u>\$ 21,106</u>
<u>Inmate</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	44,046	640,038	(646,029)	38,055
Total Assets	<u>44,046</u>	<u>640,038</u>	<u>(646,029)</u>	<u>38,055</u>
Liabilities:				
Undistributed Monies	44,046	640,038	(646,029)	38,055
Total Liabilities	<u>\$ 44,046</u>	<u>\$ 640,038</u>	<u>\$ (646,029)</u>	<u>\$ 38,055</u>
<u>Sheriff</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	638,559	10,073,062	(10,386,446)	325,175
Total Assets	<u>638,559</u>	<u>10,073,062</u>	<u>(10,386,446)</u>	<u>325,175</u>
Liabilities:				
Undistributed Monies	638,559	10,073,062	(10,386,446)	325,175
Total Liabilities	<u>\$ 638,559</u>	<u>\$ 10,073,062</u>	<u>\$ (10,386,446)</u>	<u>\$ 325,175</u>
<u>Workers Compensation</u>				
Assets:				
Pooled Cash and Investments	1,643,170	649,221	(527,517)	1,764,874
Total Assets	<u>1,643,170</u>	<u>649,221</u>	<u>(527,517)</u>	<u>1,764,874</u>
Liabilities:				
Undistributed Monies	1,643,170	649,221	(527,517)	1,764,874
Total Liabilities	<u>\$ 1,643,170</u>	<u>\$ 649,221</u>	<u>\$ (527,517)</u>	<u>\$ 1,764,874</u>
<u>Board of Elections Fees</u>				
Assets:				
Pooled Cash and Investments	3,560	700	(4,235)	25
Total Assets	<u>3,560</u>	<u>700</u>	<u>(4,235)</u>	<u>25</u>
Liabilities:				
Undistributed Monies	3,560	700	(4,235)	25
Total Liabilities	<u>\$ 3,560</u>	<u>\$ 700</u>	<u>\$ (4,235)</u>	<u>\$ 25</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Balance December 31, 2013	Additions	Deletions	Balance December 31, 2014
<u>Law Enforcement Training</u>				
Assets:				
Pooled Cash and Investments	10,077	-	(1,647)	8,430
Total Assets	<u>10,077</u>	<u>-</u>	<u>(1,647)</u>	<u>8,430</u>
Liabilities:				
Undistributed Monies	10,077	-	(1,653)	8,424
Accounts Payable	-	6	-	6
Total Liabilities	<u>\$ 10,077</u>	<u>\$ 6</u>	<u>\$ (1,653)</u>	<u>\$ 8,430</u>
<u>Family and Children First</u>				
Assets:				
Pooled Cash and Investments	587,560	584,932	(545,176)	627,316
Total Assets	<u>587,560</u>	<u>584,932</u>	<u>(545,176)</u>	<u>627,316</u>
Liabilities:				
Undistributed Monies	587,560	584,932	(626,101)	546,391
Accounts Payable	-	80,925	-	80,925
Total Liabilities	<u>\$ 587,560</u>	<u>\$ 665,857</u>	<u>\$ (626,101)</u>	<u>\$ 627,316</u>
<u>Total - All Agency Funds</u>				
Assets:				
Pooled Cash and Investments	28,229,680	334,548,877	(331,657,998)	31,120,559
Cash and Cash Equivalents in Segregated Accounts	2,698,852	56,962,075	(57,357,213)	2,303,714
Receivables:				
Taxes	211,309,795	207,436,620	(211,309,795)	207,436,620
Intergovernmental	5,211,243	4,976,107	(5,211,243)	4,976,107
Special Assesments	9,968,709	9,344,416	(9,968,709)	9,344,416
Accounts	-	7,698	-	7,698
Total Assets	<u>257,418,279</u>	<u>613,275,793</u>	<u>(615,504,958)</u>	<u>255,189,114</u>
Liabilities:				
Due to Other Governments	237,307,647	534,678,992	(540,109,771)	231,876,868
Undistributed Monies	20,110,632	78,596,801	(75,997,954)	22,709,479
Accounts Payable	-	602,767	-	602,767
Total Liabilities	<u>\$ 257,418,279</u>	<u>\$ 613,878,560</u>	<u>\$ (616,107,725)</u>	<u>\$ 255,189,114</u>

STATISTICAL SECTION

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LICKING COUNTY, OHIO

STATISTICAL SECTION

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.

<u>Contents</u>	<u>Page</u>
Financial Trends	S 4 – S-15
These schedules contain trend information to help the reader understand how the County’s financial position has changed over time.	
Revenue Capacity	S 16 – S 25
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 26 – S 35
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 36 – S 39
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 40 – S 49
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.	

Source Note: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

LICKING COUNTY, OHIO

NET POSITION BY COMPONENT
LAST TEN YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	2005	2006	2007	2008
Governmental Activities:				
Net Investment in Capital Assets	\$47,444,640	\$49,800,603	\$51,580,909	\$53,209,177
Restricted	19,955,039	23,347,063	26,352,190	24,638,502
Unrestricted	18,337,155	25,069,449	30,842,089	28,828,702
<i>Total Governmental Activities Net Position</i>	<u>\$85,736,834</u>	<u>\$98,217,115</u>	<u>\$108,775,188</u>	<u>\$106,676,381</u>
Business-type Activities:				
Net Investment in Capital Assets	\$8,539,983	\$2,164,975	\$7,743,661	\$7,312,193
Unrestricted	2,286,711	9,245,241	3,767,199	3,761,862
<i>Total Business-type Activities Net Position</i>	<u>\$10,826,694</u>	<u>\$11,410,216</u>	<u>\$11,510,860</u>	<u>\$11,074,055</u>
Primary Government:				
Net Investment in Capital Assets	\$55,984,623	\$51,965,578	\$59,324,570	\$60,521,370
Restricted	19,955,039	23,347,063	26,352,190	24,638,502
Unrestricted	20,623,866	34,314,690	34,609,288	32,590,564
<i>Total Primary Government Net Position</i>	<u>\$96,563,528</u>	<u>\$109,627,331</u>	<u>\$120,286,048</u>	<u>\$117,750,436</u>

Source: County Auditor's Office

2009	2010	2011	2012	2013	2014
\$53,870,514	\$51,300,885	\$54,751,851	\$55,181,878	\$54,566,385	\$56,967,417
23,768,761	27,214,456	28,749,691	30,208,635	27,878,413	28,287,508
26,020,681	25,885,998	21,932,842	26,100,698	29,320,641	31,537,885
<u>\$103,659,956</u>	<u>\$104,401,339</u>	<u>\$105,434,384</u>	<u>\$111,491,211</u>	<u>\$111,765,439</u>	<u>\$116,792,810</u>
\$7,783,689	\$7,665,029	\$8,061,612	\$8,210,475	\$8,448,915	\$9,266,454
4,020,571	4,108,218	4,256,578	4,970,210	4,868,284	4,500,444
<u>\$11,804,260</u>	<u>\$11,773,247</u>	<u>\$12,318,190</u>	<u>\$13,180,685</u>	<u>\$13,317,199</u>	<u>\$13,766,898</u>
\$61,654,203	\$58,965,914	\$62,813,463	\$63,392,353	\$63,015,300	\$66,233,871
23,768,761	27,214,456	28,749,691	30,208,635	27,878,413	28,287,508
30,041,252	29,994,216	26,189,420	31,070,908	34,188,925	36,038,329
<u>\$115,464,216</u>	<u>\$116,174,586</u>	<u>\$117,752,574</u>	<u>\$124,671,896</u>	<u>\$125,082,638</u>	<u>\$130,559,708</u>

LICKING COUNTY, OHIO

CHANGES IN NET POSITION
LAST TEN YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	2005	2006	2007	2008
Expenses				
Governmental Activities:				
Public Safety	\$19,569,607	\$20,221,025	\$19,978,109	\$22,526,020
Health	2,828,228	3,077,741	4,487,341	4,756,000
Human Services	38,205,119	41,153,930	44,509,343	50,272,596
Conservation and Recreation	1,041,722	1,062,742	1,147,499	1,194,101
Community and Economic Development	953,461	1,335,254	1,081,339	1,123,999
Public Works	7,669,730	7,150,161	7,472,624	8,769,736
General Government	19,407,610	20,786,809	21,478,197	27,214,151
Interest and Fiscal Charges	785,939	797,065	690,358	559,610
<i>Total Governmental Activities Expenses</i>	<u>90,461,416</u>	<u>95,584,727</u>	<u>100,844,810</u>	<u>116,416,213</u>
Business-type Activities:				
Water	276,302	249,450	255,957	376,746
Wastewater	2,458,857	2,219,436	2,265,613	2,821,752
<i>Total Business-type Activities Expenses</i>	<u>2,735,159</u>	<u>2,468,886</u>	<u>2,521,570</u>	<u>3,198,498</u>
<i>Total Primary Government Expenses</i>	<u>\$93,196,575</u>	<u>\$98,053,613</u>	<u>\$103,366,380</u>	<u>\$119,614,711</u>
Program Revenues				
Governmental Activities:				
Charges for Services				
Public Safety	\$322,673	\$351,617	\$275,804	\$598,743
Health	307,077	324,271	349,836	398,328
Human Services	1,112,863	1,276,768	1,190,603	1,202,096
Community and Economic Development	132,689	263,841	163,842	149,241
Public Works	1,175,922	522,746	548,497	516,955
General Government	8,401,575	7,997,953	7,957,879	7,763,634
Interest and Fiscal Charges	0	0	0	0
Operating Grants and Contributions	30,313,516	36,907,808	38,452,504	41,180,918
Capital Grants and Contributions	1,443,865	1,625,400	1,244,226	666,424
<i>Total Governmental Activities Program Revenues</i>	<u>43,210,180</u>	<u>49,270,404</u>	<u>50,183,191</u>	<u>52,476,339</u>

2009	2010	2011	2012	2013	2014
\$22,618,676	\$22,464,292	\$22,312,572	\$20,798,926	\$23,472,844	\$24,893,853
4,738,081	4,691,348	4,606,607	4,440,024	4,629,012	4,688,117
46,329,100	38,394,980	40,250,490	39,542,915	41,129,119	44,582,192
1,219,161	628,620	552,157	552,514	402,256	352,357
1,341,034	946,386	1,283,293	982,289	929,959	978,362
8,489,774	7,993,264	8,625,735	10,119,994	8,533,404	8,008,879
24,088,042	25,666,179	28,517,262	24,548,222	27,309,203	28,987,493
524,122	503,687	607,512	600,463	507,739	494,676
<u>109,347,990</u>	<u>101,288,756</u>	<u>106,755,628</u>	<u>101,585,347</u>	<u>106,913,536</u>	<u>112,985,929</u>
439,542	149,243	155,553	184,383	234,357	241,314
<u>2,391,888</u>	<u>2,432,201</u>	<u>1,975,581</u>	<u>2,002,900</u>	<u>2,452,202</u>	<u>2,408,409</u>
<u>2,831,430</u>	<u>2,581,444</u>	<u>2,131,134</u>	<u>2,187,283</u>	<u>2,686,559</u>	<u>2,649,723</u>
<u>\$112,179,420</u>	<u>\$103,870,200</u>	<u>\$108,886,762</u>	<u>\$103,772,630</u>	<u>\$109,600,095</u>	<u>\$115,635,652</u>
\$746,611	\$1,893,807	\$2,412,309	\$678,856	\$539,144	\$1,582,578
366,980	400,967	545,699	589,037	541,505	592,066
1,055,152	1,037,733	1,112,033	1,859,432	1,968,366	1,889,342
14,724	148,498	185,449	110,372	63,168	120,127
427,169	404,105	433,864	262,045	379,321	377,398
8,177,905	8,281,121	9,126,081	12,271,616	12,481,482	14,011,749
0	0	0	0	0	10,386
36,896,619	34,979,942	32,994,121	33,085,329	32,087,500	35,078,054
3,080,118	408,753	0	1,148,869	711,989	1,678,374
<u>50,765,278</u>	<u>47,554,926</u>	<u>46,809,556</u>	<u>50,005,556</u>	<u>48,772,475</u>	<u>55,340,074</u>

(continued)

LICKING COUNTY, OHIO

CHANGES IN NET POSITION
LAST TEN YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	2005	2006	2007	2008
Business-type Activities:				
Charges for Services				
Water	321,504	284,088	306,620	281,738
Wastewater	1,927,316	2,028,691	2,220,742	2,261,155
Capital Grants and Contributions	0	0	0	79,210
<i>Total Business-type Activities Program Revenues</i>	<u>2,248,820</u>	<u>2,312,779</u>	<u>2,527,362</u>	<u>2,622,103</u>
<i>Total Primary Government Program Revenues</i>	<u>45,459,000</u>	<u>51,583,183</u>	<u>52,710,553</u>	<u>55,098,442</u>
Net (Expense)/Revenue				
Governmental Activities	(47,251,236)	(46,314,323)	(50,661,619)	(63,939,874)
Business-type Activities	(486,339)	(156,107)	5,792	(576,395)
<i>Total Primary Government Net (Expense)/Revenue</i>	<u><u>(\$47,737,575)</u></u>	<u><u>(\$46,470,430)</u></u>	<u><u>(\$50,655,827)</u></u>	<u><u>(\$64,516,269)</u></u>
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes	\$18,076,488	\$20,444,409	\$22,189,749	\$21,893,947
Sales Taxes	16,784,667	23,730,293	24,751,138	24,351,715
Special Assessments	0	0	0	0
Intergovernmental, Unrestricted	6,371,621	7,730,570	7,283,435	7,319,308
Investment Earnings	2,009,217	3,853,374	4,107,176	2,014,078
Miscellaneous	2,872,240	2,940,868	2,847,738	3,946,781
Transfers	28,074	95,090	40,456	(75,110)
<i>Total Governmental Activities</i>	<u>46,142,307</u>	<u>58,794,604</u>	<u>61,219,692</u>	<u>59,450,719</u>
Business-type Activities:				
Investment Earnings	6,601	7,074	135,308	64,480
Miscellaneous	0	0	0	0
Transfers	(28,074)	(95,090)	(40,456)	75,110
<i>Total Business-type Activities</i>	<u>(21,473)</u>	<u>(88,016)</u>	<u>94,852</u>	<u>139,590</u>
<i>Total Primary Government</i>	<u><u>\$46,120,834</u></u>	<u><u>\$58,706,588</u></u>	<u><u>\$61,314,544</u></u>	<u><u>\$59,590,309</u></u>
Change in Net Position				
Governmental Activities	(\$1,108,929)	\$12,480,281	\$10,558,073	(\$4,489,155)
Business-type Activities	(507,812)	(244,123)	100,644	(436,805)
<i>Total Primary Government Change in Net Position</i>	<u><u>(\$1,616,741)</u></u>	<u><u>\$12,236,158</u></u>	<u><u>\$10,658,717</u></u>	<u><u>(\$4,925,960)</u></u>

Source: County Auditor's Office

2009	2010	2011	2012	2013	2014
308,801	379,710	272,279	263,497	292,720	244,493
2,598,220	2,663,972	2,402,229	2,786,281	2,497,820	2,648,310
0	0	0	0	0	188,248
2,907,021	3,043,682	2,674,508	3,049,778	2,790,540	3,081,051
53,672,299	50,598,608	49,484,064	53,055,334	51,563,015	58,421,125
(58,582,712)	(53,733,830)	(59,946,072)	(51,579,791)	(58,141,061)	(57,645,855)
75,591	462,238	543,374	862,495	103,981	431,328
(\$58,507,121)	(\$53,271,592)	(\$59,402,698)	(\$50,717,296)	(\$58,037,080)	(\$57,214,527)
\$20,820,828	\$21,358,372	\$23,136,440	\$24,022,693	\$23,104,343	\$22,793,774
22,987,191	23,619,086	24,804,013	26,568,612	28,188,971	30,096,696
0	0	0	159,088	100,846	88,527
7,481,461	7,242,261	7,648,773	4,724,578	5,326,495	5,281,477
1,167,578	683,859	424,101	332,472	258,467	204,702
3,604,133	3,525,105	3,257,496	1,356,229	1,436,167	1,378,114
(494,904)	(332,628)	0	0	0	0
55,566,287	56,096,055	59,270,823	57,163,672	58,415,289	59,843,290
159,710	785	1,569	0	0	0
0	0	0	0	32,533	18,371
494,904	332,628	0	0	0	0
654,614	333,413	1,569	0	32,533	18,371
\$56,220,901	\$56,429,468	\$59,272,392	\$57,163,672	\$58,447,822	\$59,861,661
(\$3,016,425)	\$2,362,225	(\$675,249)	\$5,583,881	\$274,228	\$2,197,435
730,205	795,651	544,943	862,495	136,514	449,699
(\$2,286,220)	\$3,157,876	(\$130,306)	\$6,446,376	\$410,742	\$2,647,134

LICKING COUNTY, OHIO

FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	2005	2006	2007	2008
General Fund				
Nonspendable	\$0	\$0	\$0	\$0
Restricted	0	0	0	0
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned	0	0	0	0
Reserved	760,725	1,004,088	966,721	1,360,658
Unreserved	6,935,336	12,673,345	14,959,807	10,810,458
<i>Total General Fund</i>	<u>7,696,061</u>	<u>13,677,433</u>	<u>15,926,528</u>	<u>12,171,116</u>
All Other Governmental Funds				
Nonspendable	\$0	\$0	\$0	\$0
Restricted	0	0	0	0
Committed	0	0	0	0
Assigned	0	0	0	0
Reserved	7,850,773	7,791,909	8,659,556	9,964,917
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	17,175,181	17,834,205	19,361,035	16,235,867
Capital Projects Funds	(1,591,446)	(263,590)	(48,687)	(795,676)
Total All Other Governmental Funds	<u>23,434,508</u>	<u>25,362,524</u>	<u>27,971,904</u>	<u>25,405,108</u>
<i>Total Governmental Funds</i>	<u><u>\$31,130,569</u></u>	<u><u>\$39,039,957</u></u>	<u><u>\$43,898,432</u></u>	<u><u>\$37,576,224</u></u>

Source: County Auditor's Office

Note: The County implemented GASB 54 in 2011 which established new fund balance classifications.

2009	2010	2011	2012	2013	2014
\$0	\$0	\$221,880	\$486,538	\$63,571	\$63,679
0	0	0	0	0	0
0	0	300,000	300,000	300,000	300,000
0	0	705,744	4,858,587	2,630,530	5,510,028
0	0	13,626,616	11,594,673	17,438,928	16,625,431
1,335,903	1,100,079	0	0	0	0
6,726,828	8,860,315	0	0	0	0
8,062,731	9,960,394	14,854,240	17,239,798	20,433,029	22,499,138
\$0	\$0	\$3,345,481	\$140,637	\$109,864	\$469,466
0	0	25,221,409	28,138,740	25,965,405	26,194,569
0	0	61,911	61,911	61,911	214,911
0	0	0	627,565	375,501	387,311
9,204,743	9,252,685	0	0	0	0
17,638,693	18,465,611	0	0	0	0
(2,084,489)	(2,665,992)	0	0	0	0
24,758,947	25,052,304	28,628,801	28,968,853	26,512,681	27,266,257
\$32,821,678	\$35,012,698	\$43,483,041	\$46,208,651	\$46,945,710	\$49,765,395

LICKING COUNTY, OHIO

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	2005	2006	2007	2008
Revenues:				
Taxes	\$35,151,626	\$44,607,102	\$47,114,675	\$46,596,606
Intergovernmental Revenues	37,242,953	41,836,027	46,419,234	47,628,133
Charges for Services	9,574,416	9,503,654	9,307,126	9,063,098
Licenses and Permits	310,590	314,086	317,274	400,340
Investment Earnings	1,887,724	3,688,173	3,904,928	1,916,674
Special Assessments	393,818	119,838	152,659	145,045
Fines and Forfeitures	850,686	836,444	743,361	715,231
All Other Revenue	2,872,240	2,940,868	2,847,738	3,946,781
<i>Total Revenue</i>	<u>88,284,053</u>	<u>103,846,192</u>	<u>110,806,995</u>	<u>110,411,908</u>
Expenditures:				
Current:				
Public Safety	18,943,606	20,113,164	21,207,576	21,747,279
Health	2,783,356	3,019,681	4,397,989	4,643,750
Human Services	37,737,723	41,642,179	45,844,341	50,482,841
Conservation and Recreation	1,041,722	1,062,742	1,147,499	1,194,101
Community and Economic Development	947,075	1,308,555	1,095,554	1,123,476
Public Works	7,417,483	7,206,059	7,733,293	7,933,615
General Government	19,325,943	20,941,877	21,662,889	23,689,880
Capital Outlay	2,486,917	782,857	1,269,285	3,804,020
Debt Service:				
Principal Retirement	1,002,463	1,110,997	1,130,676	883,512
Interest and Fiscal Charges	782,083	798,702	697,548	565,366
Bond Issuance Costs	0	0	0	0
<i>Total Expenditures</i>	<u>92,468,371</u>	<u>97,986,813</u>	<u>106,186,650</u>	<u>116,067,840</u>
Excess (Deficiency) of Revenues Over Expenditures	(4,184,318)	5,859,379	4,620,345	(5,655,932)

2009	2010	2011	2012	2013	2014
\$44,029,476	\$45,285,486	\$47,724,359	\$50,825,427	\$51,509,171	\$53,466,819
47,727,748	42,013,939	40,862,143	37,733,277	38,185,258	42,424,152
9,610,932	10,833,783	11,925,434	12,941,423	13,287,182	15,251,761
385,024	420,318	562,519	598,384	642,349	638,099
1,132,559	670,341	411,114	332,472	258,467	204,702
192,300	183,479	170,964	178,677	137,807	130,051
618,739	767,230	1,194,650	694,191	626,645	752,218
3,604,133	3,525,105	3,257,496	2,669,671	3,017,960	2,829,649
<u>107,300,911</u>	<u>103,699,681</u>	<u>106,108,679</u>	<u>105,973,522</u>	<u>107,664,839</u>	<u>115,697,451</u>
22,276,569	22,133,310	21,260,002	21,019,756	23,066,662	23,689,474
4,650,960	4,650,384	4,544,893	4,440,203	4,635,195	4,722,023
46,642,334	38,669,220	39,145,611	39,767,311	41,221,320	43,881,645
1,219,161	628,620	552,157	552,514	402,256	352,357
1,338,020	981,151	1,270,000	927,436	961,929	966,467
7,526,995	6,737,531	7,383,209	9,640,316	7,963,304	9,860,452
23,707,582	23,087,798	25,626,678	24,524,367	27,017,687	28,138,022
3,293,605	3,391,851	1,881,442	3,874,446	677,858	1,238,487
852,511	805,684	766,019	3,660,969	3,821,884	3,862,810
527,525	507,536	352,390	468,578	494,412	457,082
0	0	0	96,568	19,199	28,069
<u>112,035,262</u>	<u>101,593,085</u>	<u>102,782,401</u>	<u>108,972,464</u>	<u>110,281,706</u>	<u>117,196,888</u>
(4,734,351)	2,106,596	3,326,278	(2,998,942)	(2,616,867)	(1,499,437)

(Continued)

LICKING COUNTY, OHIO

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	2005	2006	2007	2008
Other Financing Sources (Uses):				
Sale of Capital Assets	13,142	29,731	53,509	32,464
Other Financing Sources - Capital Lease	0	0	111,401	0
General Obligation Bonds Issued	410,000	1,930,000	0	0
Special Assessment Bonds Issued	375,000	0	0	0
Energy Conservation Bonds Issued	0	0	0	0
Refunding Bonds Issued	0	0	0	0
Refunded Bonds Redeemed	0	0	0	0
Premium on Notes	0	0	0	0
Transfers In	6,533,453	6,887,540	6,248,292	6,338,099
Transfers Out	(6,505,379)	(6,792,450)	(6,207,836)	(6,413,209)
<i>Total Other Financing Sources (Uses)</i>	<u>826,216</u>	<u>2,054,821</u>	<u>205,366</u>	<u>(42,646)</u>
Increase (Decrease) in Inventory	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u><u>(\$3,358,102)</u></u>	<u><u>\$7,914,200</u></u>	<u><u>\$4,825,711</u></u>	<u><u>(\$5,698,578)</u></u>
 Debt Service as a Percentage of Noncapital Expenditures	 2.04%	 2.01%	 1.79%	 1.29%

Source: County Auditor's Office

2009	2010	2011	2012	2013	2014
6	0	0	0	0	0
0	0	0	284,057	0	0
0	0	0	4,944,929	3,385,000	4,175,000
0	0	0	0	0	0
0	0	6,070,000	0	0	0
0	0	2,290,632	0	0	0
0	0	(5,967,587)	0	0	0
0	0	0	21,427	17,166	39,412
2,942,882	2,354,437	4,420,810	3,895,703	4,052,476	4,660,005
(3,007,232)	(2,290,955)	(4,420,810)	(3,895,703)	(4,052,476)	(4,660,005)
(64,344)	63,482	2,393,045	5,250,413	3,402,166	4,214,412
0	0	0	1,193	(48,240)	104,710
(\$4,798,695)	\$2,170,078	\$5,719,323	\$2,252,664	\$737,059	\$2,819,685
1.28%	1.34%	1.10%	3.82%	3.99%	3.89%

LICKING COUNTY, OHIO

ASSESSED VALUATIONS AND ESTIMATED TRUE VALUES OF TAXABLE PROPERTY
(PER \$1,000 OF ASSESSED VALUE)
LAST TEN YEARS

Tax year	2005	2006	2007	2008
Real Property				
Assessed	\$3,283,718,000	\$3,381,698,870	\$3,456,409,980	\$3,518,976,090
Actual	9,382,051,429	9,661,996,771	9,875,457,086	10,054,217,400
Public Utility				
Assessed	128,165,000	126,951,180	110,312,750	117,490,380
Actual	128,165,000	126,951,180	110,312,750	117,490,380
Tangible Personal Property				
Assessed	235,620,000	138,408,110	71,659,210	7,992,880
Actual	942,480,000	738,176,587	573,273,680	127,886,080
Total				
Assessed	3,647,503,000	3,647,058,160	3,638,381,940	3,644,459,350
Actual	10,452,696,429	10,527,124,538	10,559,043,516	10,299,593,860
Assessed Value as a Percentage of Actual Value	34.90%	34.64%	34.46%	35.38%
Total Direct Tax Rate	7.40	7.40	7.40	7.10

Source: County Auditor's Office

Property is revalued every six years. Assessed value of Real Property is at 35% of Estimated True Value. Assessed value of Public Utility is at 25% and Assessed Value of Tangible Personal Property is at 25% through 2005, at 18.75% for 2006, 12.5% for 2007, 6.25% for 2008 and 0% for 2009 and thereafter.

2009	2010	2011	2012	2013	2014
\$3,568,022,470	\$3,585,478,540	\$3,598,090,910	\$3,620,355,740	\$3,643,244,550	\$3,737,734,580
10,194,349,914	10,244,224,400	10,280,259,743	10,343,873,543	10,409,270,143	10,679,241,657
123,306,320	128,912,560	139,321,620	143,979,570	159,952,690	165,124,610
123,306,320	128,912,560	139,321,620	143,979,570	159,952,690	165,124,610
0	0	0	0	0	0
0	0	0	0	0	0
3,691,328,790	3,714,391,100	3,737,412,530	3,764,335,310	3,803,197,240	3,902,859,190
10,317,656,234	10,373,136,960	10,419,581,363	10,487,853,113	10,569,222,833	10,844,366,267
35.78%	35.81%	35.87%	35.89%	35.98%	35.99%
7.40	7.70	7.70	7.70	7.70	8.00

LICKING COUNTY, OHIO

PROPERTY TAX RATES OF DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$1,000 OF ASSESSED VALUE)
LAST TEN CALANDER YEARS

	2005	2006	2007	2008
Direct County Rates				
General Fund	2.20	2.20	2.20	1.90
Developmental Disabilities	2.30	2.30	2.30	2.30
Children's Services	1.00	1.00	1.00	1.00
Senior Citizens	0.90	0.90	0.90	0.90
Mental Health	1.00	1.00	1.00	1.00
Total	7.40	7.40	7.40	7.10
Overlapping Rates				
Miscellaneous				
West Licking Joint Fire District	10.50	11.50	11.50	11.50
New Albany Plain Local Park District	1.72	1.72	1.69	1.69
Granville Recreation District	0.00	0.00	0.00	0.00
Knox County Library District	0.54	0.41	0.41	0.43
Licking County Library	0.00	0.00	0.00	0.00
Pataskala Library	0.00	0.00	0.50	0.50
Licking Park District	0.00	0.00	0.50	0.50
Corporations	0.70 - 10.40	0.70 - 7.90	0.70 - 7.90	0.70 - 7.90
Villages	1.20 - 13.30	1.20 - 13.20	1.20 - 13.30	1.20 - 13.30
Townships	2.30 - 14.20	2.30 - 14.85	0.60 - 14.85	2.3 - 14.95
School Districts	31.30 - 82.71	30.70 - 82.25	30.70 - 82.25	30.70 - 82.33
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

2009	2010	2011	2012	2013	2014
2.20	2.20	2.20	2.20	2.20	2.20
2.30	2.30	2.30	2.30	2.30	2.60
1.00	1.00	1.00	1.00	1.00	1.00
0.90	1.20	1.20	1.20	1.20	1.20
1.00	1.00	1.00	1.00	1.00	1.00
7.40	7.70	7.70	7.70	7.70	8.00
11.50	11.50	11.50	11.50	11.50	11.00
1.69	1.69	1.79	1.79	1.79	1.59
1.00	1.00	1.00	1.00	1.00	1.00
1.30	1.30	1.30	1.30	1.30	1.30
0.00	1.00	1.00	1.00	1.00	1.00
0.50	0.50	0.50	0.50	0.50	0.50
0.50	0.50	0.50	0.25	0.25	0.25
0.60 - 7.90	0.60 - 7.90	0.70 - 5.40	0.70 - 5.40	0.70 - 5.40	0.70 - 5.40
1.20 - 13.20	1.20 - 13.20	1.20 - 13.20	1.20 - 13.20	1.20 - 13.30	1.50 - 13.3
2.25 - 14.20	2.25 - 14.20	2.30 - 14.20	2.30 - 13.95	2.30 - 13.95	2.30 - 13.50
31.30 - 82.30	31.30 - 87.10	33.40 - 87.10	31.30 - 87.10	31.30 - 92.60	33.00 - 92.95
2.00 - 6.40	2.00 - 6.40	2.00 - 6.40	2.00 - 6.40	2.00 - 6.40	2.54 - 6.4

LICKING COUNTY, OHIO



LICKING COUNTY, OHIO

PRINCIPAL TAXPAYERS
PROPERTY TAX
CURRENT YEAR AND TEN YEARS AGO

Name of Taxpayer	Nature of Business	2014		
		Assessed Value	Rank	Percent of Total Assessed Value
Ohio Power Co	Electric	\$93,263,460	1	2.40%
Licking Rural Electric Inc.	Electric	18,120,730	2	0.46%
Columbia Gas Transmission Corp	Gas Lines	15,653,380	3	0.40%
AEP Ohio Transmission	Gas Lines	12,428,110	4	0.32%
Kroger Company	Retail	9,560,310	5	0.24%
Glimcher Properties LTD	Development	8,967,740	6	0.23%
Harry & David Operations, Inc.	Manufacturing	7,445,970	7	0.19%
Heath-Newark-Licking Port Auth	Development	7,156,485	8	0.18%
Etna Retail DC LLC	Retail	6,244,000	9	0.16%
Dominion Transmission	Gas Lines	6,215,335	10	0.16%
	Subtotal	185,055,520		4.74%
	All Others	3,717,803,700		95.26%
	Total	\$3,902,859,220		100.00%

Name of Taxpayer	Nature of Business	2004		
		Assessed Value	Rank	Percent of Total Assessed Value
Ohio Power Co	Electric	\$38,850,300	1	1.20%
Columbus Southern Power	Electric	18,719,320	2	0.58%
Glimcher Properties LTD	Development	16,687,060	3	0.51%
Licking Rural Electric Inc.	Electric	15,684,240	4	0.48%
Alltell	Telephone	15,462,270	5	0.48%
United Telephone of Ohio	Telephone	9,844,820	6	0.30%
Owens Corning Fiberglass	Insulation Manufacturere	6,442,550	7	0.20%
Dominion Transmission	Gas Lines	6,273,350	8	0.19%
National Gas & Oil Corp	Gas Lines	5,268,170	9	0.16%
Cherry Jack LTD Ptnr	Hotel	4,836,200	10	0.15%
	Subtotal	138,068,280		4.25%
	All Others	3,109,950,030		95.75%
	Total	\$3,248,018,310		100.00%

Source: County Auditor's Office

LICKING COUNTY, OHIO

PROPERTY TAX LEVIES AND COLLECTIONS
(AMOUNTS IN THOUSANDS)
LAST TEN YEARS

Collection Year	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Total Tax Levy (1)	\$21,284,960	\$24,140,454	\$26,117,426	\$25,293,387
Collections within the Fiscal Year of the Levy				
Current Tax Collections (2)	19,396,783	22,099,049	23,743,607	22,951,690
Percent of Levy Collected	91.13%	91.54%	90.91%	90.74%
Delinquent Tax Collections	<u>604,287</u>	<u>768,704</u>	<u>850,464</u>	<u>745,930</u>
Total Tax Collections	20,001,070	22,867,753	24,594,071	23,697,620
Percent of Total Tax Collections To Tax Levy	93.97%	94.73%	94.17%	93.69%
Accumulated Outstanding Delinquent Taxes (3)	1,283,890	1,272,701	1,523,356	1,595,766
Percentage of Accumulated Delinquent Taxes to Total Tax Levy	6.03%	5.27%	5.83%	6.31%

- (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

2009	2010	2011	2012	2013	2014
\$25,602,214	\$25,114,652	\$26,792,706	\$26,797,644	\$26,892,214	\$27,204,658
23,071,995	24,023,041	25,111,320	25,525,977	25,871,415	26,374,992
90.12%	95.65%	93.72%	95.25%	96.20%	96.95%
725,513	875,436	899,446	699,792	926,394	944,935
23,797,508	24,898,477	26,010,766	26,225,769	26,797,809	27,319,927
92.95%	99.14%	97.08%	97.87%	99.65%	100.42%
1,804,706	1,496,676	1,712,770	1,478,649	1,262,792	1,187,245
7.05%	5.96%	6.39%	5.52%	4.70%	4.36%

LICKING COUNTY, OHIO

TAXABLE SALES BY INDUSTRY (CATEGORY)
LAST TEN YEARS

Industry (Category)	2005	2006	2007	2008
Sales Tax Payments	\$5,284,297	\$6,975,963	\$7,457,974	\$7,374,137
Direct Pay Tax Return Payments	275,760	376,837	459,086	579,735
Seller's Use Tax Return Payments	1,236,823	1,915,663	1,983,426	2,218,378
Consumer's Use Tax Return Payments	804,254	1,044,663	713,905	576,154
Motor Vehicle Tax Payments	2,921,061	3,755,929	4,171,899	3,998,161
Sales/Use Tax Voluntary Payments	n/a	n/a	n/a	n/a
Watercraft and Outboard Motors	41,545	51,616	82,274	54,193
Department of Liquor Control	31,780	49,376	63,306	74,536
Sales Tax on Motor Vehicle Fuel Refunds	5,566	6,835	2,488	11,201
Use Tax Amnesty Payments	22,268	14,719	22,678	24,774
Statewide Master Numbers	6,349,314	8,662,737	9,857,081	9,770,636
Sales/Use Tax Assessment Payments	28,418	48,895	50,960	97,230
Streamlined Sales Tax Payments	n/a	n/a	n/a	n/a
Managed Audit Sales/Use Tax Payments	n/a	n/a	n/a	n/a
Certified Assessment Payments				
Transient Sales	n/a	n/a	n/a	n/a
State Administrative Rotary Fund	(170,011)	(229,014)	(248,118)	(247,605)
Sales/Use Tax Refunds Approved	(50,856)	(37,742)	(56,127)	(35,334)
<i>Total</i>	\$16,780,219	\$22,636,477	\$24,560,832	\$24,496,195
Sales Tax Rate	1.00%	1.50%	1.50%	1.50%

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: Statewide Master Numbers represent Vendors that have multiple locations in the state. These vendors do not have to file multiple returns. They file on return, identifying items such as gross sales, taxable sales and tax liability for each county that they have a location. Each location has a vendor's license, however, the taxpayer consolidates the reporting by county.

2009	2010	2011	2012	2013	2014
\$6,773,972	\$6,787,532	\$6,795,129	\$6,943,835	\$7,381,077	\$6,360,055
469,031	1,193,300	1,335,691	1,716,602	1,754,714	1,906,690
2,138,331	2,221,253	2,492,861	2,521,727	2,775,956	3,178,099
769,964	835,643	781,541	817,325	940,845	960,361
3,591,820	3,674,013	4,046,150	4,500,993	4,774,757	5,137,821
n/a	19,422	20,204	26,083	44,421	51,160
39,427	42,613	39,323	48,365	57,074	54,418
82,741	87,324	94,094	99,216	106,605	113,243
2,790	2,192	2,430	7,004	4,484	3,930
23,318	27,233	28,249	34,869	21,832	985
9,148,870	8,827,943	9,120,548	9,873,639	10,233,023	10,243,037
212,509	123,133	120,858	132,161	142,393	123,023
n/a	12,333	12,255	7,691	13,558	12,589
n/a	n/a	488	10,319	0	18,669
					1,094
n/a	n/a	n/a	n/a	n/a	1,595,488
(232,028)	(236,981)	(247,780)	(266,846)	(281,616)	(297,193)
(88,612)	(155,820)	(111,765)	(55,240)	(89,160)	(41,970)
<u>\$22,932,133</u>	<u>\$23,461,132</u>	<u>\$24,530,278</u>	<u>\$26,417,743</u>	<u>\$27,879,963</u>	<u>\$29,421,499</u>
1.50%	1.50%	1.50%	1.50%	1.50%	1.50%

LICKING COUNTY, OHIO

RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN YEARS

	2005	2006	2007	2008
Governmental Activities (1)				
General Obligation Bonds Payable	\$10,346,869	\$11,207,778	\$10,096,383	\$9,237,549
Special Assessment Bonds Payable	526,046	484,140	464,859	440,181
Capital Leases	0	0	111,401	91,280
Bond Anticipation Note Payable	0	0	0	0
Business-type Activities (1)				
Mortgage Revenue Bonds Payable	\$216,000	\$111,000	\$0	\$0
General Obligation Bonds Payable	415,000	370,000	325,000	280,000
OWDA Loan Payable	0	0	0	10,793,976
OPWC Loan Payable	0	0	0	0
<i>Total Primary Government</i>	<u>\$11,503,915</u>	<u>\$12,172,918</u>	<u>\$10,997,643</u>	<u>\$20,842,986</u>
Population (2)				
Licking County	151,499	151,499	151,499	156,985
Outstanding Debt Per Capita	\$76	\$80	\$73	\$133
Income (3)				
Personal (in thousands)	4,622,083	4,872,359	4,872,359	5,643,925
Percentage of Personal Income	0.25%	0.25%	0.23%	0.37%

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

2009	2010	2011	2012	2013	2014
\$8,410,138	\$7,630,000	\$11,736,256	\$13,040,287	\$12,659,512	\$11,747,671
415,081	389,535	363,516	336,995	309,943	282,327
70,133	47,908	24,550	284,057	250,000	211,647
0	0	2,849,000	2,880,000	2,885,000	4,175,000
\$0	\$0	\$0	\$0	\$0	\$0
230,000	175,000	120,000	60,000	0	0
10,368,808	9,854,189	9,334,411	9,282,026	8,851,316	9,436,302
342,638	315,588	306,571	297,554	279,521	261,487
<u>\$19,836,798</u>	<u>\$18,412,220</u>	<u>\$24,734,304</u>	<u>\$26,180,919</u>	<u>\$25,235,292</u>	<u>\$26,114,434</u>
157,721	166,492	166,492	167,537	167,537	167,537
\$126	\$111	\$149	\$156	\$151	\$156
5,618,653	5,789,593	5,789,593	5,910,035	5,910,035	6,704,663
0.35%	0.32%	0.43%	0.44%	0.43%	0.39%

LICKING COUNTY, OHIO

RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN YEARS

Year	2005	2006	2007	2008
Population (1)	151,499	151,499	151,499	156,985
Estimated Actual Value (2)	\$10,452,696,429	\$10,527,124,538	\$10,559,043,516	\$10,299,593,860
General Bonded Debt				
General Obligation Bonds	\$10,761,869	\$11,577,778	\$10,421,383	\$9,517,549
Resources Available to Pay Principal	\$3,634,915	\$3,697,898	\$3,631,443	\$3,858,415
Net General Bonded Debt	\$7,126,954	\$7,879,880	\$6,789,940	\$5,659,134
Ratio of Net Bonded Debt to Estimated Actual Value	0.07%	0.07%	0.06%	0.05%
Net Bonded Debt per Capita	\$47.04	\$52.01	\$44.82	\$36.05

Source:

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

2009	2010	2011	2012	2013	2014
157,721	166,492	166,492	167,537	167,537	167,537
\$10,317,656,234	\$10,373,136,960	\$10,419,581,363	\$10,487,853,113	\$10,569,222,833	\$10,844,366,267
\$8,640,138	\$7,805,000	\$11,856,256	\$13,100,287	\$12,659,512	\$11,747,671
\$3,360,461	\$3,331,763	\$1,685,823	\$1,692,128	\$1,626,375	\$1,706,619
\$5,279,677	\$4,473,237	\$10,170,433	\$11,408,159	\$11,033,137	\$10,041,052
0.05%	0.04%	0.10%	0.11%	0.10%	0.09%
\$33.47	\$26.87	\$61.09	\$68.09	\$65.85	\$59.93

LICKING COUNTY, OHIO



LICKING COUNTY, OHIO

COMPUTATION OF DIRECT AND OVERLAPPING
DEBT ATTRIBUTABLE TO GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2014

<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	\$16,599,512	100.00%	\$16,599,512
Overlapping:			
School Districts:			
Granville Exempted Village	1,084,316	11.32%	122,788
Heath City	15,560,000	6.51%	1,013,306
Lakewood Local	1,283,721	10.97%	140,774
Licking Heights Local	11,315,000	6.23%	705,024
Licking Valley Local	1,145,000	5.73%	65,561
North Fork Local	945,500	5.06%	47,876
Southwest Licking Local	3,524,999	13.97%	492,617
CTEC	4,115,000	93.75%	3,857,612
Cities:			
Heath	2,670,000	6.95%	185,538
New Albany	43,409,979	0.34%	149,458
Newark	1,095,000	20.49%	224,419
Pataskala	10,509,889	8.46%	889,043
Reynoldsburg	21,134,618	4.53%	956,456
Villages:			
Alexandria	28,493	0.19%	54
Buckeye Lake	74,715	1.22%	910
Granville	685,931	4.24%	29,090
Hebron	1,930,000	1.89%	36,538
Johnstown	1,035,000	2.71%	28,018
Townships:			
Bennington	105,241	1.33%	1,402
Franklin	17,907	1.36%	243
Hartford	135,795	1.29%	1,745
Liberty	51,585	2.11%	1,088
Madison	154,852	1.76%	2,718
Mary Ann	158,908	0.94%	1,492
Monroe	229,942	4.49%	10,315
St. Albans	1,142,509	1.84%	20,988
		Subtotal	8,985,073
		Total	<u>\$25,584,585</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	2005	2006	2007	2008
Total Debt				
Net Assessed Valuation	\$3,647,503,000	\$3,647,058,160	\$3,638,381,940	\$3,644,459,350
Debt Limit (1)	89,687,575	89,676,454	89,459,549	89,611,484
County Debt Outstanding (2)	12,707,869	11,907,778	10,796,383	10,937,549
Less:				
Applicable Debt Service Fund Amounts	(3,634,915)	(3,697,898)	(3,631,443)	(3,858,415)
Net Indebtedness Subject to Limit	<u>9,072,954</u>	<u>8,209,880</u>	<u>7,164,940</u>	<u>7,079,134</u>
Overall Legal Debt Margin	<u>\$80,614,621</u>	<u>\$81,466,574</u>	<u>\$82,294,609</u>	<u>\$82,532,350</u>
Debt Margin as a Percentage of Debt Limit	89.88%	90.84%	91.99%	92.10%
Unvoted Debt				
Net Assessed Valuation	\$3,647,503,000	\$3,647,058,160	\$3,638,381,940	\$3,644,459,350
Legal Debt Limitation (%) (1)	1.00%	1.00%	1.00%	1.00%
Legal Debt Limitation (\$) (1)	36,475,030	36,470,582	36,383,819	36,444,594
Net Indebtedness Subject to Limit	<u>9,072,954</u>	<u>8,209,880</u>	<u>7,164,940</u>	<u>7,079,134</u>
Overall Legal Debt Margin	<u>\$27,402,076</u>	<u>\$28,260,702</u>	<u>\$29,218,879</u>	<u>\$29,365,460</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

2009	2010	2011	2012	2013	2014
\$3,691,328,790	\$3,714,391,100	\$3,737,412,530	\$3,764,335,310	\$3,803,197,240	\$3,902,859,190
90,783,220	91,359,778	91,935,313	92,608,383	93,579,931	96,071,480
12,210,138	11,430,000	14,585,256	15,920,287	15,544,512	15,922,671
(3,360,461)	(3,331,763)	(1,685,823)	(1,692,128)	(1,626,375)	(1,706,619)
8,849,677	8,098,237	12,899,433	14,228,159	13,918,137	14,216,052
<u>\$81,933,543</u>	<u>\$83,261,541</u>	<u>\$79,035,880</u>	<u>\$78,380,224</u>	<u>\$79,661,794</u>	<u>\$81,855,428</u>
90.25%	91.14%	85.97%	84.64%	85.13%	85.20%
\$3,691,328,790	\$3,714,391,100	\$3,737,412,530	\$3,764,335,310	\$3,803,197,240	\$3,902,859,190
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
36,913,288	37,143,911	37,374,125	37,643,353	38,031,972	39,028,592
8,849,677	8,098,237	12,899,433	14,228,159	13,918,137	14,216,052
<u>\$28,063,611</u>	<u>\$29,045,674</u>	<u>\$24,474,692</u>	<u>\$23,415,194</u>	<u>\$24,113,835</u>	<u>\$24,812,540</u>

LICKING COUNTY, OHIO

PLEDGED REVENUE COVERAGE
LAST TEN YEARS

	2005	2006	2007	2008
Wastewater System Bonds (1)				
Gross Revenues (2)	\$1,933,917	\$2,035,765	\$2,348,826	\$0
Direct Operating Expenses (3)	2,056,037	1,559,710	1,515,340	0
Net Revenue Available for Debt Service	(122,120)	476,055	833,486	0
Annual Debt Service Requirement	115,800	115,800	116,500	0
Coverage	(1.05)	4.11	7.15	0.00
Special Assessment Bonds				
Special Assessment Collections	\$337,856	\$59,846	\$54,783	\$33,692
Debt Service				
Principal	30,552	41,906	19,281	24,678
Interest	98,347	19,591	25,472	24,583
Coverage	2.62	0.97	1.22	0.68

- (1) Wastewater System Bonds, Business Type Activities, Retired in 2007.
- (2) Gross revenues include operating revenues plus interest income.
- (3) Direct operating expenses include operating expenses less depreciation.

Source: County Auditor's Office

2009	2010	2011	2012	2013	2014
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0.00	0.00	0.00	0.00	0.00	0.00
\$35,541	\$33,287	\$36,496	\$32,983	\$31,947	\$36,056
25,100	25,546	26,019	26,521	27,052	27,616
23,472	22,320	21,128	19,888	18,674	12,272
0.73	0.70	0.77	0.71	0.70	0.90

LICKING COUNTY, OHIO

DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN YEARS

	2005	2006	2007	2008
Population (1)				
Licking County	151,499	151,499	151,499	156,985
Income (2) (a)				
Total Personal (in thousands)	4,622,083	4,872,359	4,872,359	5,643,925
Per Capita	30,509	32,161	32,161	35,952
Unemployment Rate (3)				
Federal	5.5%	5.0%	4.6%	8.1%
State	6.0%	5.9%	5.6%	9.4%
Licking County	5.8%	5.1%	5.2%	7.1%
Civilian Work Force Estimates (3)				
State	5,900,400	5,934,000	5,976,500	5,929,800
Licking County	81,100	82,700	84,500	85,900

Sources:

- (1) U.S. Bureau of Census of Population
- (2) U.S. Department of Commerce, Bureau of Economic Analysis
 - (a) Total Personal Income is a calculation
- (3) State Department of Labor Statistics

2009	2010	2011	2012	2013	2014
157,721	166,492	166,492	167,537	167,537	167,537
5,618,653 35,624	5,789,593 34,774	5,789,593 34,774	5,910,035 35,276	5,910,035 35,276	6,704,663 40,019
9.3%	9.6%	8.9%	7.6%	6.7%	6.2%
10.3%	10.1%	8.6%	7.2%	6.6%	5.7%
9.4%	8.6%	8.0%	6.5%	5.9%	5.1%
5,900,500 84,100	5,894,000 83,500	5,806,500 84,400	5,748,000 84,800	5,821,000 87,000	5,719,000 87,200

LICKING COUNTY, OHIO



LICKING COUNTY, OHIO

PRINCIPAL EMPLOYERS
CURRENT YEAR AND SEVEN YEARS AGO

Employer	Nature of Business	2014	
		Number of Employees	Percentage of Total Employment
Licking Memorial Hospital	Health Care	1,616	1.85%
Englefield Oil Co. Inc	Convenience Stores & Gas Stations	1,400	1.61%
Victoria's Secret/Limited Brands	Retail/Manufacturing	1,307	1.50%
State Farm Insurance	Insurance Underwriter	1,205	1.38%
Licking County Government	County Government Services	1,199	1.38%
OSU-N/COTC	Education	1,096	1.26%
Denison University	Education	748	0.86%
Newark City SD	Education	744	0.85%
Anomatic Corporation	Anodizing Aluminum Process Mfg.	650	0.75%
Park National Bank	Commercial Bank	650	0.75%
Total		<u>10,615</u>	
Total Employment within the County		<u><u>87,200</u></u>	

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

Source: County Auditor's Office

Note: This information could not be obtained for 2004 or 2005.

LICKING COUNTY, OHIO

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION
LAST NINE YEARS

	2006	2007	2008	2009
Governmental Activities				
Public Safety				
Sheriff	192.00	192.50	209.00	183.50
Emergency Management	24.00	24.00	29.00	23.50
Health				
Health and Welfare	36.00	37.50	66.00	69.00
Human Services				
Child Welfare	143.00	139.00	144.00	41.00
Other Human Services	150.50	152.50	157.00	84.00
Community and Economic Development				
Agriculture	5.00	5.00	7.00	6.00
Other Community and Economic Development	20.50	20.50	22.00	21.00
Public Works				
Sanitation	2.00	2.00	2.00	0.00
Roads and Bridges	72.50	76.00	65.00	63.00
General Government				
Legislative and Executive	19.00	19.00	13.00	13.00
Finance	12.50	13.00	18.00	18.00
Administration	120.00	120.00	120.00	119.00
Judicial	247.00	249.50	253.00	250.00
 Business-Type Activities				
Utilities				
Water	7.00	3.00	3.00	3.00
Wastewater	10.00	14.00	12.00	14.00
<i>Total Employees</i>	<u>1,061.00</u>	<u>1,067.50</u>	<u>1,120.00</u>	<u>908.00</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.

2010	2011	2012	2013	2014
125.00	155.00	179.00	176.50	197.00
21.00	24.00	24.00	22.50	25.00
61.50	70.00	65.50	66.50	73.50
78.00	76.00	74.00	73.00	101.00
110.50	97.00	111.00	96.50	87.50
6.00	6.00	5.50	5.00	5.00
23.50	25.00	24.50	28.00	27.00
0.00	3.00	4.00	1.00	3.00
62.50	63.00	61.00	56.00	54.50
13.50	3.00	14.00	16.00	16.00
22.50	21.00	18.50	15.50	16.50
108.00	118.00	122.50	137.50	124.50
247.50	246.00	223.00	220.00	218.00
3.00	3.00	2.00	2.00	2.00
14.00	14.00	15.00	15.00	10.00
896.50	924.00	943.50	931.00	960.50

LICKING COUNTY, OHIO

OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS

	2005	2006	2007	2008
Governmental Activities				
<i>Public Safety</i>				
Sheriff				
Jail Operation				
Total Number of Inmates	4,799	4,843	5,012	4,771
Number of Male Inmates	3,867	3,852	3,943	3,702
Number of Female Inmates	932	991	1,069	1,069
Number of Felonies Inmates	1,431	1,500	1,643	1,608
Number of Misdemeanors Inmates	3,178	3,166	3,170	2,921
Enforcement				
Number of Rapes Reported	26	24	29	36
Number of Burglaries Reported	420	421	406	321
Number of Domestic Reported	626	573	576	541
Emergency Services				
9-1-1 Center				
Number of 9-1-1 Calls	44,630	49,363	54,808	59,195
Number of Incidents	20,060	20,351	21,385	23,140
<i>Health</i>				
Dog and Kennel				
Number of Dog Tags Sold - Regular	21,524	24,307	23,376	26,386
Number of Dog Tags Sold - Kennel Sets	415	444	446	347
<i>Human Services</i>				
MRDD Board				
Clients Enrolled	1,067	1,086	1,119	1,366
Job and Family Services				
Recipients Receiving Food Stamps	11,224	12,294	12,807	13,803
Recipients Receiving Medicaid	20,279	20,816	20,942	21,796
Recipients Receiving Cash Assistance	1,496	1,372	1,616	1,769
Children Services				
Average Client Count - Foster Care	467	425	465	509
Child Support Enforcement Agency				
Number of Active Support Orders	13,504	9,385	9,502	9,681
Number of Paternities - Administrative	405	409	400	231
Veteran Services				
Number of Client Contacts	10,807	13,486	17,860	28,482
Number of Transports to VA Clinics	1,318	1,589	1,990	2,394
Number of Financial Assistance Applications	737	372	411	915

2009	2010	2011	2012	2013	2014
4,530	4,142	4,262	3,934	4,159	4,347
3,489	3,121	3,179	2,950	3,127	3,156
1,041	1,021	1,083	984	1,032	1,191
1,480	1,444	1,460	1,407	1,428	1,564
2,783	2,472	2,628	2,397	2,568	2,600
21	22	37	34	18	29
346	361	424	202	425	372
537	557	624	517	577	613
60,894	62,227	67,645	73,110	70,831	66,397
23,420	23,495	23,597	25,817	25,312	53,207
28,055	27,887	28,960	29,962	30,708	30,719
118	79	78	73	67	41
1,377	1,364	1,428	1,492	1,603	1,508
20,594	21,185	22,807	23,737	23,456	19,785
25,533	26,667	26,994	28,664	28,367	36,025
2,557	2,234	1,651	1,385	1,195	945
459	479	469	475	505	606
14,316	9,966	10,085	16,269	14,377	14,998
383	469	263	324	166	427
28,687	28,743	29,304	6,431	5,343	6,035
2,179	2,101	1,926	1,891	1,764	2,003
958	1,288	1,322	2,092	1,308	1,318

(Continued)

LICKING COUNTY, OHIO

OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS

	2005	2006	2007	2008
<i>Community and Economic Development</i>				
Code Compliance				
Number of Residential Permits Issued	1,085	812	667	695
Number of Commercial Permits Issued	494	475	398	355
Number of 1, 2, 3 Family Dwellings	721	500	345	232
Number of Inspections Performed	16,236	12,190	10,188	8,698
<i>Economic Development</i>				
Number of Major New Development Projects	11	12	17	9
Number of Jobs Created	255	350	547	246
Number of Jobs Retained	1,163	941	1,743	358
<i>Public Works</i>				
Engineering				
Miles of Road Resurfaced	45.82	42.85	32.33	42.00
Miles of Road Chip Sealed	48.65	44.66	41.90	37.00
Number of Bridges Replaced	6	6	9	5
<i>General Government</i>				
Judicial				
Common Pleas Court - General				
Number of Criminal Cases	698	766	830	812
Number of Civil Cases	1,626	1,948	2,283	2,485
Probate Court				
Number of Estate Cases Filed	744	694	702	703
Number of Guardianship Cases Filed	112	107	90	122
Adult Court				
Number of New Offenders	720	684	891	1,537
Number of Contacts/Visits Made	14,804	13,619	12,432	14,412
Number of Drug Tests	3,800	4,230	4,531	6,728
Juvenile Court				
Number of Delinquent Cases Filed	667	817	702	738
Number of Traffic Cases Filed	933	1,062	814	758
Legislative and Executive				
Commissioners				
Number of Resolutions	1,744	1,713	1,729	1,773
Number of Annexations	14	17	3	4

2009	2010	2011	2012	2013	2014
777	957	960	1,042	1,021	1,013.00
337	371	345	419	431	459.00
182	304	197	212	282	257.00
8,198	4,816	5,481	5,493	5,750	6,139.00
5	7	7	7	7	7
300	553	578	578	578	578
175	797	814	814	814	814
9.00	0.00	10.20	13.57	14.56	32.10
43.00	40.00	26.58	31.66	28.50	58.11
6	6	4	7	2	25
679	716	661	653	809	861
2,237	1,987	1,738	1,642	1,290	1,127
723	706	773	767	734	807
100	132	110	119	83	110
1,171	1,444	811	743	891	898
13,544	14,107	15,242	14,345	15,816	16,492
5,825	6,677	7,492	5,349	5,099	8,271
632	501	443	424	345	401
699	641	678	704	695	626
2,304	1,461	1,581	1,673	1,845	1,744
5	3	5	1	4	4

(Continued)

LICKING COUNTY, OHIO

OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS

	2005	2006	2007	2008
Auditor				
Real Estate				
Number of Non-Exempt	3,615	4,392	3,495	2,097
Number of Conveyance	4,967	4,385	3,871	3,088
Weights and Measures				
Number of Inspections Performed	454	457	514	497
Number of Tests Performed	2,773	2,849	2,959	3,082
Personal Property Tax				
Filings	3,069	3,406	3,743	2,872
Treasurer				
Return on Portfolio as of December 31st	2.92%	4.85%	5.09%	2.38%
Data Processing				
Number of Users Served - Data	605	627	627	674
Number of Users Served - Voice	951	985	992	1,018
Board of Elections				
Number of Registered Voters	99,368	102,497	101,301	112,146
Number of Voters Last General Election	41,221	60,782	39,612	83,197
Percentage of Register Voters that Voted	41.48%	59.30%	39.10%	74.20%
Recorder				
Number of Deeds Recorded	9,388	8,601	7,923	6,802
Number of Sheriff's Deeds Recorded	460	587	566	646
Number of Mortgages Recorded	14,481	12,693	10,474	8,069
Number of Mortgages Releases Recorded	12,162	10,909	10,079	8,571
Number of Plats Recorded	108	85	45	75
Total Instruments Recorded	40,866	37,103	32,696	27,071
 Business-Type Activities				
Enterprise				
Water and Wastewater				
Number of Residential Equivalent Users				
Buckeye Lake - Sewer only	3,419	3,602	3,474	3,485
Harbor Hills - Water only	338	326	358	369
Prescott Estates - Water and Sewer	150	150	151	151
Jardin Manor - Sewer only	151	151	0	0
Number of New Tap Connections				
Buckeye Lake - Sewer only	13	27	32	8
Harbor Hills - Water only	8	7	4	1
Prescott Estates - Water and Sewer	0	0	0	0

Source: County Departments

2009	2010	2011	2012	2013	2014
2,860	2,980	3,011	3,282	3,217	3,297
2,888	2,854	2,710	3,095	3,634	3,555
505	501	427	200	439	382
3,373	3,494	3,274	2,434	2,907	2,947
261	212	0	0	0	0
0.95%	0.36%	0.29%	0.29%	0.29%	0.29%
711	757	887	895	895	895
1,096	1,100	1,075	1,075	1,075	1,075
110,000	113,245	107,518	112,532	110,190	112,360
50,370	60,432	54,505	82,085	33,402	48,288
45.79%	53.36%	50.69%	72.90%	30.31%	42.98%
6,272	6,802	6,310	5,612	7,647	7,657
555	646	510	414	545	426
9,008	8,069	7,655	7,703	9,656	7,334
8,697	8,571	8,323	7,861	10,365	7,611
50	75	70	40	55	50
27,684	26,872	25,426	30,693	30,972	25,449
3,471	3,453	3,679	3,324	3,307	3,169
360	360	366	392	396	365
151	150	151	150	150	145
0	0	0	0	0	0
10	10	3	8	8	9
2	1	2	3	1	0
0	0	0	2	0	0

LICKING COUNTY, OHIO

CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN YEARS

	2005	2006	2007	2008
Governmental Activities				
<i>General Government</i>				
Judicial				
Buildings and Improvements	\$1,820	\$1,820	\$1,820	\$0
Machinery and Equipment	935,840	950,474	967,238	521,123
Legislative				
Land	1,945,812	1,945,812	2,309,507	2,190,857
Construction in Progress	0	113,750	296,540	1,508,336
Buildings and Improvements	3,605,846	3,605,846	3,605,846	4,120,065
Machinery and Equipment	3,202,843	5,232,636	5,501,262	2,827,363
<i>Public Safety</i>				
Land	608,306	608,306	608,306	608,306
Buildings and Improvements	13,560,058	13,560,058	13,844,966	13,841,391
Machinery and Equipment	3,531,318	3,594,412	3,968,124	3,436,521
<i>Public Works</i>				
Land	3,983,902	3,983,902	3,983,902	3,982,572
Buildings and Improvements	15,867	15,867	15,867	10,516
Machinery and Equipment	2,635,230	2,746,802	3,052,603	3,231,080
Infrastructure	70,434,755	71,657,912	73,055,903	53,792,587
<i>Health</i>				
Land	96,613	96,613	96,613	96,613
Construction in Progress	0	435,215	435,215	0
Buildings and Improvements	750,104	750,104	750,104	739,672
Machinery and Equipment	953,630	1,101,367	1,264,511	798,507
<i>Human Services</i>				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Machinery and Equipment	879,267	959,089	1,032,852	622,710
Business-Type Activities				
Utilities				
<i>Water</i>				
Land	14,842	14,842	14,842	6,328
Buildings	318,606	318,606	318,606	316,899
Machinery and Equipment	350,405	401,536	473,043	1,145,434
Infrastructure	813,114	813,114	813,114	813,114
<i>Wastewater</i>				
Land	143,997	143,997	143,997	138,150
Construction in Progress	0	4,082,392	8,805,484	0
Buildings	10,686,336	10,686,336	10,686,336	19,414,954
Machinery and Equipment	608,389	717,061	717,061	2,128,774
Infrastructure	4,008,421	4,008,421	4,008,421	3,961,541

Source: County Auditor's Office

Note: Capital Assets were restated in 2004, 2008 and 2011.

2009	2010	2011	2012	2013	2014
\$0	\$0	\$0	\$0	\$0	\$0
496,408	506,098	522,182	486,778	464,237	580,423
2,190,857	2,190,857	2,190,857	2,190,857	2,190,857	2,190,857
2,310,268	0	2,522,042	1,367,820	0	0
5,443,693	5,901,315	5,901,315	10,501,690	12,464,901	12,464,901
3,087,329	4,221,539	4,237,697	4,077,740	4,245,792	4,576,986
608,306	608,306	608,306	608,306	608,306	608,306
13,854,921	13,854,921	13,854,921	13,854,921	13,854,921	13,854,921
3,531,236	3,531,236	3,536,583	3,986,518	3,986,518	3,940,036
3,982,572	3,982,572	3,982,572	3,982,572	3,982,572	3,982,572
10,516	10,516	10,516	10,516	10,516	299,176
3,540,836	3,540,836	3,584,467	4,318,604	4,630,612	4,502,799
54,685,952	53,706,283	53,712,035	53,667,695	54,320,360	59,096,106
96,613	96,613	30,253	30,253	30,253	30,253
0	0	0	0	0	0
739,672	739,672	135,675	135,675	135,675	182,891
598,839	639,280	109,299	109,299	142,766	126,064
0	0	66,360	46,396	46,396	46,396
0	0	2,088,060	1,969,078	1,969,078	1,969,078
656,729	600,029	1,151,787	798,481	798,481	632,116
6,328	6,328	6,328	6,328	6,328	6,328
316,899	316,899	316,899	316,899	316,899	316,899
1,164,434	1,145,434	1,145,434	1,034,111	1,009,111	1,009,111
813,114	813,114	813,114	813,114	813,114	813,114
138,150	138,150	138,150	138,150	138,150	138,150
640,551	231,751	231,751	559,572	788,801	2,753,389
19,414,954	19,414,954	19,414,954	19,414,954	19,414,954	19,414,954
2,139,049	2,158,049	2,280,636	2,067,833	2,167,086	2,226,118
3,961,541	3,961,541	3,961,541	3,961,541	3,961,541	3,961,541

LICKING COUNTY, OHIO





Dave Yost • Auditor of State

LICKING COUNTY FINANCIAL CONDITION

LICKING COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JULY 23, 2015**