

**LICKING COUNTY, OHIO**

COMPREHENSIVE  
ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED  
DECEMBER 31, 2000

*J.Terry Evans*  
*County Auditor*

*Prepared by the Accounting Department*  
*of the Licking County Auditor's Office*





**STATE OF OHIO**  
**OFFICE OF THE AUDITOR**  

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Board of County Commissioners  
Licking County  
Newark, Ohio 43055

We have reviewed the Independent Auditor's Report of Licking County, prepared by Wolfe, Wilson & Phillips, Inc., for the audit period January 1, 2000 through December 31, 2000. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

**JIM PETRO**  
Auditor of State

July 24, 2001

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## *INTRODUCTORY SECTION*

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# J. Terry Evans

## Licking County Auditor

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June 29, 2000

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, 2000 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.

### **The Report:**

This Comprehensive Annual Financial Report is designed to assist and guide the reader in understanding its contents. The report is comprised of the following three major sections:

1. The Introductory Section includes this letter of transmittal which presents the County's organization, operational structure and accomplishments, an organizational chart and a list of principal elected officials.
2. The Financial Section contains the County's General Purpose Financial Statements which include explanatory notes thereto, the combining and individual fund and account group financial statements and schedules and the Independent Auditors' Report.
3. The Statistical Section presents social, economic and historical data in a multi-year format which can be used to identify financial trends and data relative to the fiscal capacity of the County.

**The Reporting Entity:**

The accompanying general purpose 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 Service Board, the Board of Mental Retardation and Developmental Disabilities and the Alcohol, Drug Addition and Mental Health Services Board, therefore, these activities are included in the reporting entity.

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

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

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

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

**County Organization and Services:**

Licking County was established by an act of the State Legislature in 1808 and is located in the central part of the state. Newark is the County seat and is located approximately 30 miles east of Columbus and 10 miles north of interstate 70. The County is ranked as the second largest county in Ohio in terms of area. It's 688.05 square miles serves a residential population estimated at 154,520. The County includes 25 townships, 11 villages, 3 cities and 1 city that overlaps into adjoining counties. The County has only those powers conferred upon it by Ohio statutes. A three member Board of County Commissioners is elected at large in even numbered years for overlapping four year terms. The Board of County Commissioners serves as the taxing authority, the contracting body and the chief administrator of public services for the County. The Board of County Commissioners prepares and adopts the annual operating budget and makes the annual appropriation measure for expenditures of all County funds. In addition to

the Board of County Commissioners, the offices of the County Auditor and County Treasurer are included in the category of general government and are of particular importance to the financial affairs of the County.

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

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

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

### **The Reporting Standards:**

The County's accounts are organized as funds and account groups. Each fund and account group is a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures/expenses. Following are the titles of these funds and account groups with a brief description.

#### Governmental funds:

The *General Fund* is the general operating fund of the County. It is used to account for all financial resources traditionally associated with government which are not required to be accounted for in another fund.

The *Special Revenue Funds* are used to account for revenues derived from specific taxes, grants or other restricted revenue sources. The uses and limitations of each special revenue fund are specified by local legislation or state or federal statutes.

The *Debt Service Funds* are used to account for the accumulation of resources used for, and the payment of, general long-term principal, interest and related costs.

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

Proprietary funds:

The Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

The Internal Service Fund is used to account for the financing of goods or services by one division or agency to other divisions or agencies of the government, generally on a cost reimbursement basis.

Fiduciary funds:

Fiduciary funds include Trust and Agency Funds. Trust funds are used to account for assets held by the County in a trustee capacity. Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments and/or other funds.

General fixed assets account group:

Fixed assets of the County, other than those accounted for in the proprietary funds, are accounted for in the general fixed assets account group. General fixed assets reported at \$23,664,255, exclude the County's infrastructure. Infrastructure fixed assets are further explained in Note 1 of the general purpose financial statements.

General long-term obligations account group:

All long-term liabilities of the County, except those accounted for in the proprietary funds, are accounted for in this account group. These obligations include general obligation bonds payable of \$14,256,900, special assessment bonds payable with governmental commitment of \$412,000, the accrued vacation and sick leave benefits due to employees in non-proprietary funds of \$2,528,131 and the remaining amount due on capitalized leases used for the acquisition of general fixed assets of \$1,996. These obligations are further explained in Notes 1, 11, 12 and 13.

### **Basis of Accounting:**

Except for that used for budgetary purposes, the basis of accounting used by the County is in conformity with generally accepted accounting principles (GAAP) as applicable to governmental units and is consistent with GASB Codified Section 1600, "Basis of Accounting." All governmental funds and the expendable trust fund are accounted for using a current financial resources (current assets and current liabilities) measurement focus. The modified accrual basis of accounting is utilized for the governmental, expendable trust and agency funds. Revenues are recognized when they are susceptible to accrual; both measurable and available. Expenditures are recognized when the related liability is incurred except for interest on long-term debt which is recorded when due.

The measurement focus for the County's proprietary funds is on the flow of economic resources (all assets and all liabilities). The accrual basis of accounting is utilized which recognizes revenues when earned and expenses when incurred.

The County's basis of accounting for budgetary purposes differs from generally accepted accounting principles in that revenues are recognized when received, rather than when susceptible to accrual (measurable and available) and encumbrances are recorded as expenditures rather than as reservations of fund balances. A reconciliation of the results of these two methods appears in Note 1. During 2000 all accounting policies were applied consistently with those of 1999. Accounting policies are further explained in Note 1.

### **Economic Outlook**

Licking County is one of the fastest growing areas in Ohio. The 2000 unemployment rate for the County decreased from the 3.7% reported in 1999 to 3.5%. Historically, Licking County has experienced lower unemployment rates than that of Ohio and the nation as a whole.

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

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

Area Development Magazine stated, "The Central Ohio Aerospace and Technology Center is one of Ohio's newest resources for advanced-technology companies. It also represents a unique initiative by the community, people and governments of Licking County who were determined that decommissioning of the Newark Air Force Base would be a new beginning and not an end." The Port Authority intends to promote this excellent resource to the private sector, and by doing so, expects to create greater economic prosperity for the community. The Port Authority's goal for the facility is to one day become known as one of this country's premier technology service centers. The Boeing Corporation is the primary leasee at the former Newark Air Force Base continuing to provide services to the United States Armed Services.

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

### **Major Initiatives**

#### **Present:**

Major initiatives in the County during 2000 focused on improving County buildings and infrastructure, as well as ensuring the continued growth of the local economy.

In addition to the construction of the Licking County Morgue next to the forensic lab, the completion of the new Domestic Court Building has opened up much needed space in our Court House for the Common Pleas and Probate Courts.

Western Licking County improvements have begun with the Engineer's highway garage relocation and a new location for the Clerk of Courts Title Division. The new location will also offer services from the Bureau of Motor Vehicles, the Licking County Treasurers Office, Building Code Department, and possibly the Child Support, Job and Family Services and Licking County Health Departments.

Transportation issues such as new roads, improving existing roads and public transportation are always major planning points for the County. Water and Sewer services throughout Licking County are also a major concern and consideration.

**Future:**

Plans for the future will include a One Stop Location for the partnership of the workforce and final implementation of the Workforce Investment Act. A records center which would not only preserve records but also computerize the filing system for records retention is also being planned. The efficient retention and disposition of records is a need of all departments and elected officials and something the County is working towards. In addition, positive steps have already been taken toward the implementation of a multi-county juvenile detention center to be located in Fairfield County.

**Service Accomplishments:**

In an on-going effort to be more accessible and responsive to it's citizens, Licking County developed and implemented a website in 2000. Located at [www.lcounty.com](http://www.lcounty.com), the website provides the public with links to the various elected officials and departments of the County. Updated daily, the County's website allows citizens to access information on everything from animal control to water and wastewater services.

The development and implementation of the website is proof of the County's continuing efforts to serve it's citizens more effectively and efficiently.

**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 fixed asset accounting and payroll. These systems, coupled with the review and examination performed by the County Auditor's Office, ensure that the financial information generated is both accurate and reliable.

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

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

- |   |   |
|---|---|
| <ul style="list-style-type: none"> <li>* Personal services</li> <li>* Contractual services</li> <li>* Travel and Transportation</li> <li>* Transfers</li> </ul> | <ul style="list-style-type: none"> <li>* Materials and supplies</li> <li>* Capital Outlay</li> <li>* Debt Service</li> <li>Principal</li> <li>Interest</li> </ul> |
|---|---|

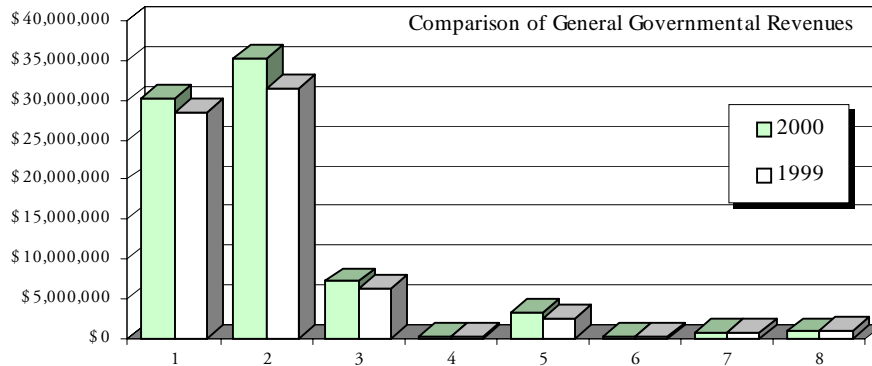
Lower levels within each object are accounted for and reported internally. Such lower levels are referred to as line items of expenditure. Estimated amounts must be encumbered prior to final approval of purchase orders or other contracts to vendors. Unencumbered appropriations return (lapse) to the unappropriated 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.

**General Governmental Functions:**

The following schedule presents a summary of general governmental revenues (including general, special revenue, debt service and capital projects funds) for the years ended December 31, 1999 and 2000, the percentage of total revenues for each year and the amount and percentage of increase/(decrease) in relation to 1999's revenue.



Revenue Source	2000 Total	Percent of Total	1999 Total	Percent of Total	Increase (Decrease) over 1999	Percent of Increase (Decrease)
1. Taxes	\$30,156,823	38.82%	\$28,412,338	40.09%	\$1,744,485	6.14%
2. Intergovernmental Revenues	35,287,490	45.43%	31,521,271	44.47%	3,766,219	11.95%
3. Charges for Service	7,135,706	9.19%	6,309,872	8.90%	825,834	13.09%
4. Licenses and Permits	246,578	0.32%	225,955	0.32%	20,623	9.13%
5. Investment Earnings	3,119,618	4.02%	2,513,999	3.55%	605,619	24.09%
6. Special Assessments	205,668	0.26%	266,180	0.38%	(60,512)	(22.73%)
7. Fines and Forfeitures	701,023	0.90%	608,980	0.86%	92,043	15.11%
8. All Other Revenues	821,993	1.06%	1,021,468	1.43%	(199,475)	(19.53%)
<b>Total</b>	<b>\$77,674,899</b>	<b>100.00%</b>	<b>\$70,880,063</b>	<b>100.00%</b>	<b>\$6,794,836</b>	



The primary source of revenues for the governmental funds are taxes and intergovernmental revenues. Tax revenues are derived from sales tax, personal property taxes and real property tax levies. The 6.14% increase in tax revenue can be attributed to an increase in both property tax and sales tax. The increase in property tax resulted in large part from a reappraisal of property value while an increase in sales attributable to the robust local economy in the County resulted in the increase in sales tax revenue.

Intergovernmental revenues consist primarily of shared license and gasoline tax revenues, state and federal subsidies for public assistance and various other federal and state grants. The 11.95% increase in this revenue source is attributable to the receipt of additional federal and state grant funds, as well as, a minor increase in local government shared revenues.

The County performs certain services for the public and other governmental entities for which it levies a charge. The charges for services consist primarily of charges levied by the County for the administration, collection and distribution of tax revenues to the various political subdivisions within the County. The 12.69% increase in these revenues from 1999 to 2000 can be attributed to an increase in fees collected by the Clerk of Courts and poundage fees collected by the Child Support Enforcement Agency.

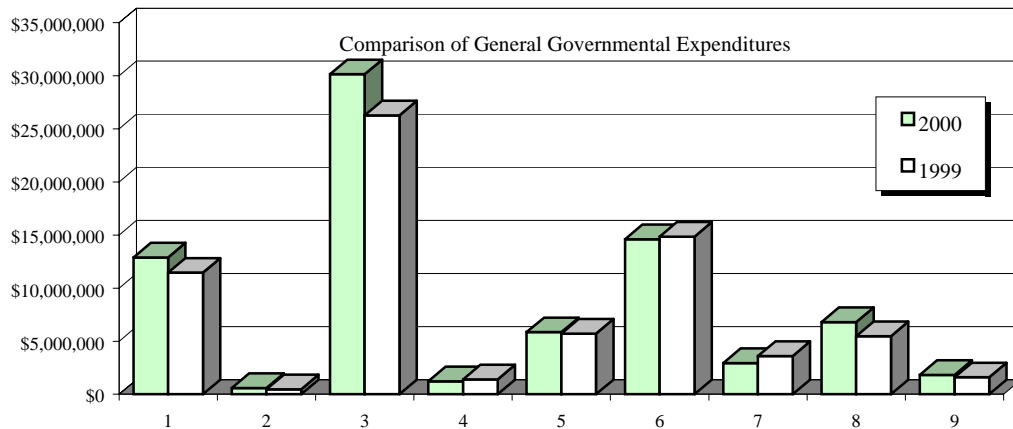
Investment earnings increased \$605,619 from 1999 due primarily to higher cash balances available to invest in 2000. The County's investment policies are discussed in more detail later in this letter under the topic of "Cash Management."

The fines and forfeitures revenue source is derived from various fines and forfeitures imposed by the Licking County Courts. Revenues increased from 1999 levels due chiefly to an increase in mandatory charges imposed by the court.

The special assessments revenue will vary with the nature and timing of special assessment projects completed by Licking County. The decrease is indicative of these timing differences.

Expenditures for general governmental purposes (as defined above) totaled \$76,856,237 in 2000, an increase of \$6,011,325 over 1999. Expenditures for the major functions of the County and the percentage of total for 1999 and 2000, and the amount and percentage increase/(decrease) over 1999 are shown in the following table:

Function	2000 Total	Percent of Total	1999 Total	Percent of Total	Increase (Decrease) over 1999	Percent of Increase (Decrease)
1. Public Safety	\$12,892,065	16.78%	\$11,454,974	16.17%	\$1,437,091	12.55%
2. Health	582,221	0.76%	463,063	0.65%	119,158	25.73%
3. Human Services	30,146,514	39.22%	26,272,184	37.08%	3,874,330	14.75%
4. Community Development	1,211,620	1.58%	1,391,712	1.96%	(180,092)	(12.94%)
5. Public Works	5,848,341	7.61%	5,722,768	8.08%	125,573	2.19%
6. General Government	14,614,318	19.02%	14,850,790	20.96%	(236,472)	(1.59%)
7. Capital Outlay	6,797,397	8.84%	5,481,062	7.74%	1,316,335	24.02%
8. Intergovernmental	2,939,703	3.82%	3,609,501	5.10%	(669,798)	(18.56%)
9. Debt Service	1,824,058	2.37%	1,598,858	2.26%	225,200	14.09%
<b>Total</b>	<b>\$76,856,237</b>	<b>100.00%</b>	<b>\$70,844,912</b>	<b>100.00%</b>	<b>\$6,011,325</b>	



The County experienced an increase in total governmental expenditures for 2000, which is attributable to a number of different factors. First, the expenditures for public safety increased 12.55% as a result of the County's demonstrated commitment to providing improved safety programs for its citizens, as well as routine increases for materials, supplies and services.

Health costs increased as a result of increased demand for services coupled with the need to hire additional staff to see to the needs of an expanding client base. Multi Systemic Therapy costs increased substantially with the balance of the increase attributable to increases in personnel, salaries and fringe benefits along with price increases for goods and services used by employees.

The increase in expenditures for Human Services results from increased costs associated with the residential care for Children's Services.

Capital Outlay expenditures increased 24.02% primarily due to the construction of the Licking County Morgue.

Debt service costs include the payment of principal, interest and related fiscal administration charges for the retirement of the County's outstanding general obligation debt. The expenditures vary with the nature and timing of debt service requirements.

**Enterprise Funds:**

The County's enterprise operations include the Water and Wastewater Funds. The enterprise funds are supported by revenues derived from user charges. Total operating revenues were \$1,982,412 and total operating expenses were \$1,523,719, resulting in operating income of \$458,693.

The County's enterprise activities are not subject to rate review or determination by the Public Utilities Commission of Ohio or any similar regulatory body. The County Commissioners have the necessary authority to establish and amend appropriate user rates as required. The rates are monitored on an on-going basis to insure their adequacy to meet operation, maintenance, debt service and capital replacement needs. The frequency and amount of rate changes lies solely with the County Commissioners.

**Internal Service Fund:**

The County's internal service fund is the Self Insurance Fund. This Fund accounts for the purchased and self insurance activity of the County, along with claims and administration of self insurance programs. Money is contributed by the County for the plan which is managed by a third-party administrator. Total operating revenues for the internal service funds were \$1,092,130 and total operating expenses were \$1,169,119, resulting in an operating loss of \$76,989, due to higher health care claims.

**Debt Administration:**

The debt service funds accumulate resources for the payment of principal, interest and associated administrative costs on the County's general and special assessment (with governmental commitment) long-term debt. Resources are derived from transfers in from the General Fund, charges for services and special assessments.

The total bonded debt of the County at December 31, 2000 was \$15,936,900, consisting of the following:

Special Assessment Bonds	
with Governmental Commitment	\$412,000
Sewer Revenue Bonds which are Self-Supported	673,000
General Obligation Bonds which are Self-Supported	595,000
General Obligation Bonds which are Non Self-Supported	14,256,900

Under current state statutes, the total voted and unvoted net debt of the County, less the same exempt debt shall never exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000. At December 31, 2000, the County had an unvoted debt margin of \$14,461,918 and a direct debt margin of \$52,243,355.

A more thorough presentation of the calculation of these figures is located in the statistical section of this report.

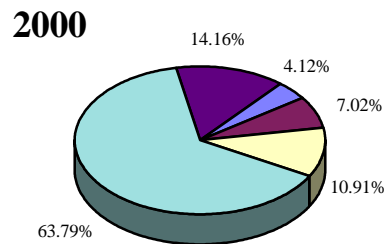
**Cash Management:**

Cash management is a vital component of the County's overall financial strategy. The primary objective of the County's investment activity is the preservation of capital and the protection of invested principal. The County pools its cash to simplify cash management. Licking County participates in the State Treasury Asset Reserve of Ohio (STAR Ohio). The statewide investment pool was established in January 1986, for governmental entities in Ohio and is administered by the Treasurer of the State of Ohio. In addition to STAR Ohio, the Treasurer invests in short-term certificates of deposit, repurchase agreements and U. S. Government Securities. Certain agency fund money is deposited and maintained in segregated bank accounts. Investment income for all funds of the primary government was \$3,339,459 for fiscal year 2000.

Public funds are invested to achieve maximum return on the portfolio without assuming unreasonable risk.

The County's cash resources were invested as follows at December 31, 2000:

<u>Cash Resources</u>	<u>2000</u>	<u>%</u>
Cash	\$2,349,268	4.12
STAR Ohio	4,000,000	7.02
Repurchase Agreement	6,213,084	10.91
Certificates of Deposits	36,334,000	63.79
U.S. Government Securities	<u>8,065,071</u>	<u>14.16</u>
Total Resources	<u><u>\$56,961,423</u></u>	<u><u>100.00</u></u>



At December 31, 2000, the County had deposits of \$38,193,268 which were collateralized by pooled collateral. 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. Based upon criteria described in GASB Statement No. 3 "Deposits With Financial Institutions, Investments (including Repurchase Agreements) and Reverse Repurchase Agreements," collateral held in single financial collateral pools with securities being held by the pledging financial institutions' agent in the pool's name are classified as Category 3.

**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 maintains replacement cost insurance on buildings and contents, as well as, personal property and contents, contractor's equipment and for fine arts with Ohio Casualty. General liability for the Licking County Airport Authority is carried with United States Fire Insurance Company, fleet insurance is carried with Personal Service Company, and comprehensive boiler and machinery coverage is carried with the Buckeye Union Insurance Company.

Other liability insurance includes law enforcement liability carried with the CAN Casualty Company, public official error and omission liability carried with the Columbia Casualty Company, as well as public officials liability for the Licking County Regional Airport Authority carried with Coregis Insurance Company. Professional liability for the Probate/Juvenile Court Magistrates and the County Recorder is carried with Lloyd's of London Company.

In addition to the above coverages the County administers a self-insured risk program that pays all general liability claims. See note 15 for a more thorough presentation of the County's risk management policies.

**Other Information****Independent Audit:**

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

**Awards:**

The Government Finance Officers Association of the United States and Canada (GFOA) awards a Certificate of Achievement for Excellence in Financial Reporting to those governments who qualify. To be awarded a Certificate of Achievement, a governmental unit must prepare an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. I believe this, our first Comprehensive Annual Financial Report, meets the high standards set by the GFOA for a Certificate of Achievement for Excellence in Financial Reporting and I am submitting it to GFOA.

**Public Disclosure**

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

**Acknowledgments:**

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

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

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

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

Respectfully,

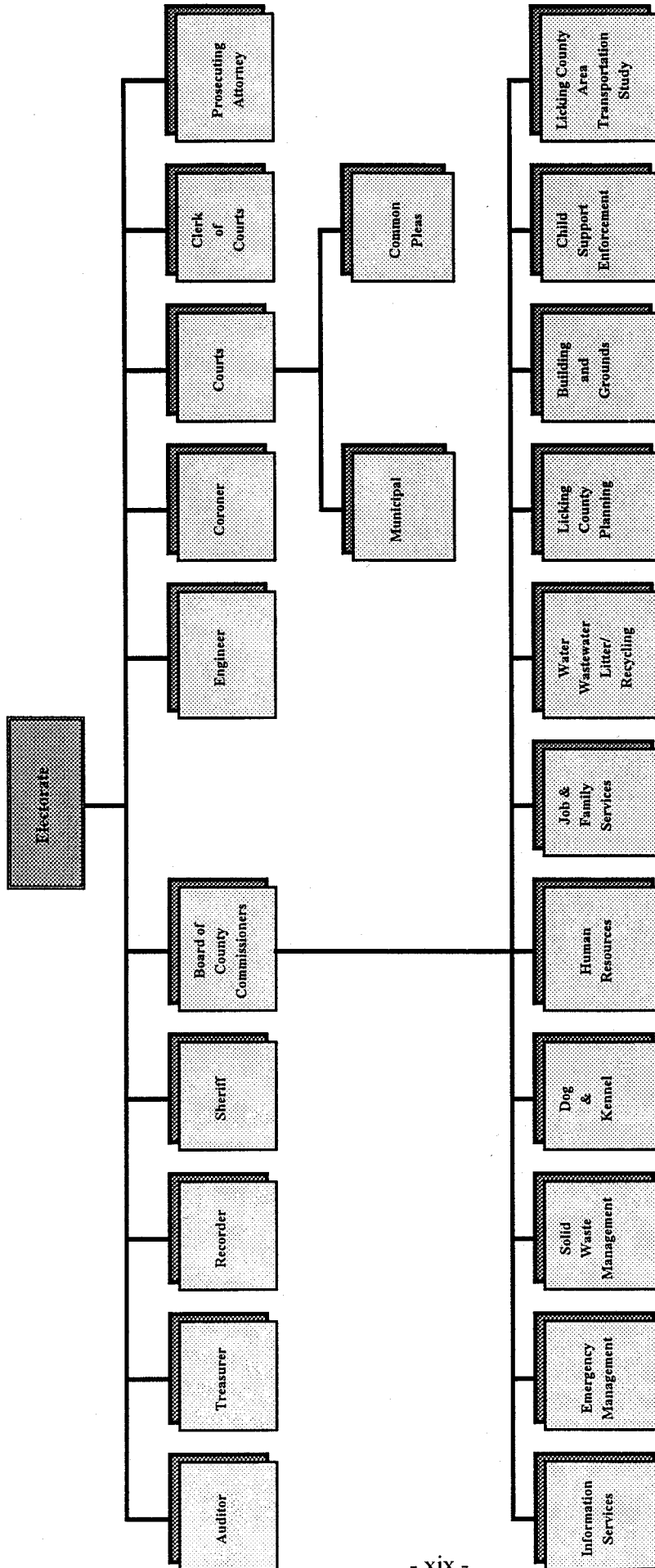
J. Terry Evans  
Licking County Auditor

**LICKING COUNTY, OHIO**  
**LIST OF ELECTED OFFICIALS**  
**DECEMBER 31, 2000**

NAME	OFFICE	TERM
<b>BOARD OF COUNTY COMMISSIONERS</b>		
Jay Baird	President	12/31/02
Marcia Phelps	Commissioner	01/02/05
Albert Ashbrook	Commissioner	01/01/05
 <b>OTHER ELECTED OFFICIALS</b>		
J. Terry Evans	Auditor	03/09/03
William Kashner	Treasurer	09/02/05
Tim Lollo	Engineer	01/02/05
Larry Brown	Clerk of Courts	01/02/05
Bryan Long	Recorder	01/02/05
Gerry Billy	Sheriff	01/02/05
Robert Becker	Prosecutor	01/02/05
Dr. Robert Raker	Coroner	01/02/05
 <b>COMMON PLEAS COURT</b>		
Honorable Jon Spahr	Administrative Judge	12/31/06
Honorable Greg Frost	Judge	02/08/03
<i>Domestic Division:</i>		
Honorable Russell Steiner	Judge	12/31/02
<i>Probate/Juvenile Division:</i>		
Honorable Robert Hoover	Judge	02/08/03
 <b>COUNTY MUNICIPAL COURT</b>		
Honorable Thomas Marcelain	Administrative Judge	12/31/05
Honorable Michael Higgins	Judge	12/31/01
Robert Hill	Clerk of Courts	12/31/01

# Licking County, Ohio

## Organizational Chart



### County Boards and Committees

- Board of Revision
- Children's Services Board
- Human Services Advisory Board
- Board of Elections
- County Budget Commission
- Veterans Services Board
- Workforce Policy Board
- Farmland Preservation Task Force
- Investment Advisory Committee
- Alcohol, Drug Addiction and Mental Health Services Board
- Mental Retardation/Development Disabilities Board
- Water/Wastewater Advisory Committee
- Multi-County Juvenile Detention Board
- Microfilming Board
- Planning Commission
- Record Commission
- Solid Waste Advisory Committee
- Park District Board
- Public Defender Commission
- Licking County Transit Board



***T*** ***HIS*** ***P*** ***A*** ***G*** ***E*** ***I*** ***N*** ***T*** ***E*** ***N*** ***T*** ***I*** ***O*** ***N*** ***A*** ***L*** ***L*** ***I*** ***N*** ***G*** ***L*** ***E*** ***F*** ***T*** ***B*** ***L*** ***A*** ***N*** ***K***

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## *FINANCIAL SECTION*

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

**INDEPENDENT AUDITORS' REPORT**

Board of County Commissioners  
Licking County  
Newark, Ohio 43055

We have audited the accompanying general-purpose financial statements of Licking County as of and for the year ended December 31, 2000. These general-purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

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

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of Licking County as of December 31, 2000, and the results of its operations and the cash flows of its proprietary funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated June 29, 2001, on our consideration of Licking County's internal control structure over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was made for the purpose of forming an opinion on the financial statements of the County, taken as a whole. The accompanying Schedule of Federal Awards Expenditures is presented for purposes of additional analysis as required by 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 general purpose financial statements. The combining, individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the County. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

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

**Wolfe, Wilson, & Phillips, Inc.**  
Zanesville, Ohio  
June 29, 2001

***T*** ***HIS*** ***P*** ***A*** ***G*** ***E*** ***I*** ***N*** ***T*** ***E*** ***N*** ***T*** ***I*** ***O*** ***N*** ***A*** ***L*** ***L*** ***I*** ***N*** ***G*** ***L*** ***E*** ***F*** ***T*** ***B*** ***L*** ***A*** ***N*** ***K***

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## *GENERAL PURPOSE FINANCIAL STATEMENTS*

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*THE FOLLOWING GENERAL PURPOSE FINANCIAL STATEMENTS, ALONG WITH THE NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS, PRESENT AN OVERVIEW OF THE COUNTY'S FINANCIAL POSITION AT DECEMBER 31, 2000 AND THE RESULTS OF OPERATIONS AND CASH FLOWS OF ITS PROPRIETARY FUNDS FOR THE YEAR THEN ENDED.*

**LICKING COUNTY, OHIO**  
**COMBINED BALANCE SHEET**  
**ALL FUND TYPES, ACCOUNT GROUPS AND**  
**DISCRETELY PRESENTED COMPONENT UNITS**  
**DECEMBER 31, 2000**

	<i>Governmental</i>			
	<i>Fund Types</i>			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds
<u>Assets and Other Debits:</u>				
Assets:				
Cash and Cash Equivalents	\$7,473,342	\$11,691,936	\$2,687,489	\$2,013,995
Investments	3,160,607	4,866,917	0	948,900
Receivables (net of allowance for doubtful accounts):				
Taxes	2,323,978	0	0	0
Accounts	18,963	30,417	0	0
Loans	0	2,265,072	0	0
Special Assessments	0	0	0	0
Interest	159,035	2,626	0	11,171
Due from Other Funds	6,341,584	12,146,934	155,183	0
Due from Primary Government	0	0	0	0
Intergovernmental Receivables	40,809	358,731	0	486,216
Interfund Loans Receivable	1,205,085	0	0	0
Inventory of Supplies at Cost	71,091	162,173	0	0
Prepaid Items	75,177	53,023	0	0
Restricted Assets:				
Cash with Fiscal Agent	0	58,488	0	0
Investments with Fiscal Agent	0	0	0	0
Revenue Bond Reserve Account:				
Cash and Cash Equivalents	0	0	0	0
Fixed Assets (Net Accumulated Depreciation)	0	0	0	0
Other Debits:				
Amount Available in Debt Service Funds	0	0	0	0
Amount to be Provided for Retirement of General Long-Term Obligations	0	0	0	0
Total Assets and Other Debits	<u>\$20,869,671</u>	<u>\$31,636,317</u>	<u>\$2,842,672</u>	<u>\$3,460,282</u>

**LICKING COUNTY, OHIO**  
**COMBINED BALANCE SHEET**  
**ALL FUND TYPES, ACCOUNT GROUPS AND**  
**DISCRETELY PRESENTED COMPONENT UNITS**  
**DECEMBER 31, 2000**

<i>Proprietary Fund Types</i>		<i>Fiduciary Fund Types</i>	<i>Account Groups</i>		Totals Primary Government (Memorandum Only)	<i>Component Units</i>
Enterprise Funds	Internal Service Fund	Trust and Agency Funds	General Fixed Assets	General Long-Term Obligations		
\$1,163,821	\$2,955,796	\$15,731,236	\$0	\$0	\$43,717,615	\$177,472
508,277	1,580,370	0	0	0	11,065,071	573,081
0	0	120,874,438	0	0	123,198,416	0
237,500	47,144	169,196	0	0	503,220	51,143
0	0	0	0	0	2,265,072	0
0	0	28,948,422	0	0	28,948,422	0
15,219	18,619	0	0	0	206,670	0
0	0	0	0	0	18,643,701	0
0	0	0	0	0	0	11,000
0	0	1,354,132	0	0	2,239,888	0
2,565	0	0	0	0	1,207,650	0
29,528	0	0	0	0	262,792	12,417
0	0	0	0	0	128,200	5,082
0	18,663	1,710,336	0	0	1,787,487	0
0	0	158,000	0	0	158,000	0
233,250	0	0	0	0	233,250	0
7,507,009	0	0	23,664,255	0	31,171,264	63,911
0	0	0	0	2,687,489	2,687,489	0
0	0	0	0	14,511,538	14,511,538	0
<u>\$9,697,169</u>	<u>\$4,620,592</u>	<u>\$168,945,760</u>	<u>\$23,664,255</u>	<u>\$17,199,027</u>	<u>\$282,935,745</u>	<u>\$894,106</u>

(Continued)

**LICKING COUNTY, OHIO**  
**COMBINED BALANCE SHEET**  
**ALL FUND TYPES, ACCOUNT GROUPS AND**  
**DISCRETELY PRESENTED COMPONENT UNITS**  
**DECEMBER 31, 2000**

	<i>Governmental</i>			
	<i>Fund Types</i>			
	General	Special	Debt	Capital
	Fund	Revenue	Service	Projects
	Funds	Funds	Funds	Funds
<b>Liabilities, Equity and Other Credits:</b>				
<b>Liabilities:</b>				
Accounts Payable	\$410,502	\$537,687	\$0	\$213,615
Accrued Wages and Benefits	332,840	402,612	0	0
Due to Other Funds	0	0	0	0
Due to Component Unit	11,000	0	0	0
Intergovernmental Payables	230,967	279,009	0	0
Interfund Loans Payable	0	131,729	0	1,046,921
Health Insurance Claims Payable	0	0	0	0
Accrued Interest Payable	0	610	0	0
Deferred Revenue	6,113,484	11,958,860	155,183	0
Retainage Payable	0	23,319	0	0
Undistributed Monies	0	0	0	0
Capital Leases Payable	0	0	0	0
Compensated Absences Payable	13,080	35,598	0	0
General Obligation Bonds Payable	0	0	0	0
Special Assessment Bonds Payable with Governmental Commitment	0	0	0	0
Mortgage Revenue Bond Payable	0	0	0	0
Total Liabilities	7,111,873	13,369,424	155,183	1,260,536
<b>Equity and Other Credits:</b>				
Investment in General Fixed Assets	0	0	0	0
Contributed Capital	0	0	0	0
<b>Retained Earnings:</b>				
Reserved for Restricted Assets	0	0	0	0
Unreserved	0	0	0	0
Total Retained Earnings	0	0	0	0
<b>Fund Balances:</b>				
Reserved for Encumbrances	1,144,055	1,955,754	0	802,352
Reserved for Supplies Inventory	71,091	162,173	0	0
Reserved for Prepaid Items	75,177	53,023	0	0
Reserved for Loan Commitments	0	2,265,072	0	0
Reserved for Debt Service	0	0	2,687,489	0
Unreserved	12,467,475	13,830,871	0	1,397,394
Total Equity and Other Credits	13,757,798	18,266,893	2,687,489	2,199,746
Total Liabilities, Equity and Other Credits	\$20,869,671	\$31,636,317	\$2,842,672	\$3,460,282

The notes to the general purpose financial statements are an integral part of this statement.



**LICKING COUNTY, OHIO**  
**COMBINED BALANCE SHEET**  
**ALL FUND TYPES, ACCOUNT GROUPS AND**  
**DISCRETELY PRESENTED COMPONENT UNITS**  
**DECEMBER 31, 2000**

<i>Proprietary Fund Types</i>		<i>Fiduciary Fund Types</i>	<i>Account Groups</i>		Totals Primary Government (Memorandum Only)	<i>Component Units</i>
Enterprise Funds	Internal Service Fund	Trust and Agency Funds	General Fixed Assets	General Long-Term Obligations		
\$18,206	\$0	\$182,827	\$0	\$0	\$1,362,837	\$9,308
8,674	0	0	0	0	744,126	25,657
0	0	18,643,701	0	0	18,643,701	0
0	0	0	0	0	11,000	0
4,358	1,062	137,891,937	0	0	138,407,333	0
0	0	29,000	0	0	1,207,650	0
0	472,132	0	0	0	472,132	0
5,343	0	0	0	0	5,953	0
0	0	0	0	0	18,227,527	0
0	0	0	0	0	23,319	10,001
0	0	12,112,181	0	0	12,112,181	0
0	0	0	0	1,996	1,996	0
58,436	21,577	0	0	2,528,131	2,656,822	0
595,000	0	0	0	14,256,900	14,851,900	0
0	0	0	0	412,000	412,000	0
673,000	0	0	0	0	673,000	0
<u>1,363,017</u>	<u>494,771</u>	<u>168,859,646</u>	<u>0</u>	<u>17,199,027</u>	<u>209,813,477</u>	<u>44,966</u>
0	0	0	23,664,255	0	23,664,255	0
308,488	0	0	0	0	308,488	0
233,250	0	0	0	0	233,250	0
<u>7,792,414</u>	<u>4,125,821</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,918,235</u>	<u>692,657</u>
8,025,664	4,125,821	0	0	0	12,151,485	692,657
0	0	0	0	0	3,902,161	0
0	0	0	0	0	233,264	0
0	0	0	0	0	128,200	232
0	0	0	0	0	2,265,072	0
0	0	0	0	0	2,687,489	0
0	0	86,114	0	0	27,781,854	156,251
<u>8,334,152</u>	<u>4,125,821</u>	<u>86,114</u>	<u>23,664,255</u>	<u>0</u>	<u>73,122,268</u>	<u>849,140</u>
<u>\$9,697,169</u>	<u>\$4,620,592</u>	<u>\$168,945,760</u>	<u>\$23,664,255</u>	<u>\$17,199,027</u>	<u>\$282,935,745</u>	<u>\$894,106</u>

**LICKING COUNTY, OHIO**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**ALL GOVERNMENTAL FUND TYPES , EXPENDABLE TRUST FUND,**  
**AND DISCRETELY PRESENTED COMPONENT UNITS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<b>Governmental</b>		
	<b>Fund Types</b>		
	General Fund	Special Revenue Funds	Debt Service Funds
<b>Revenues:</b>			
Taxes	\$19,512,340	\$10,644,483	\$0
Intergovernmental Revenues	4,564,275	28,326,595	0
Charges for Services	3,470,514	3,404,386	260,806
Licenses and Permits	15,768	230,810	0
Investment Earnings	2,741,757	67,952	0
Special Assessments	0	1,714	203,428
Fines and Forfeitures	343,319	357,704	0
All Other Revenues	477,004	344,989	0
Total Revenues	<u>31,124,977</u>	<u>43,378,633</u>	<u>464,234</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Public Safety	10,570,878	2,321,187	0
Health	180,863	401,358	0
Human Services	980,818	29,165,696	0
Community Development	474,300	737,320	0
Public Works	57,940	5,790,401	0
General Government	12,836,359	1,777,959	0
Capital Outlay	505,464	0	0
Intergovernmental	891,213	2,048,490	0
<b>Debt Service:</b>			
Principal Retirement	0	0	967,000
Interest and Fiscal Charges	0	1,245	855,813
Total Expenditures	<u>26,497,835</u>	<u>42,243,656</u>	<u>1,822,813</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,627,142	1,134,977	(1,358,579)
<b>Other Financing Sources (Uses):</b>			
Proceeds from Special Assessment Bonds	0	0	0
Proceeds from General Obligation Bonds	0	0	0
Proceeds from Sale of Fixed Assets	357,700	0	0
Operating Transfers In	459,355	2,670,371	1,692,111
Operating Transfers Out	(2,674,651)	(1,754,316)	(6,848)
Total Other Financing Sources (Uses)	<u>(1,857,596)</u>	<u>916,055</u>	<u>1,685,263</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	2,769,546	2,051,032	326,684
Restated Fund Balance at Beginning of Year	10,967,343	16,226,888	2,360,805
Increase (Decrease) in Inventory Reserve	20,909	(11,027)	0
Fund Balance at End of Year	<u>\$13,757,798</u>	<u>\$18,266,893</u>	<u>\$2,687,489</u>

The notes to the general purpose financial statements are an integral part of this statement.

	<i><b>Fiduciary Fund Type</b></i>	Totals Primary Government (Memorandum Only)	<i><b>Component Units</b></i>
Capital Projects Funds	Expendable Trust Fund		
\$0	\$0	\$30,156,823	\$0
2,396,620	0	35,287,490	1,076,232
0	0	7,135,706	85,717
0	0	246,578	0
309,909	0	3,119,618	2,839
526	0	205,668	0
0	0	701,023	0
0	268,769	1,090,762	8,127
<u>2,707,055</u>	<u>268,769</u>	<u>77,943,668</u>	<u>1,172,915</u>
0	0	12,892,065	64,333
0	0	582,221	0
0	278,179	30,424,693	0
0	0	1,211,620	0
0	0	5,848,341	1,082,966
0	0	14,614,318	0
6,291,933	0	6,797,397	0
0	0	2,939,703	0
0	0	967,000	0
0	0	857,058	0
<u>6,291,933</u>	<u>278,179</u>	<u>77,134,416</u>	<u>1,147,299</u>
(3,584,878)	(9,410)	809,252	25,616
253,000	0	253,000	0
394,900	0	394,900	0
0	0	357,700	0
190,327	0	5,012,164	0
(555,083)	0	(4,990,898)	0
<u>283,144</u>	<u>0</u>	<u>1,026,866</u>	<u>0</u>
(3,301,734)	(9,410)	1,836,118	25,616
5,501,480	95,524	35,152,040	130,867
0	0	9,882	0
<u>\$2,199,746</u>	<u>\$86,114</u>	<u>\$36,998,040</u>	<u>\$156,483</u>

**LICKING COUNTY, OHIO**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**ALL GOVERNMENTAL FUND TYPES**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>General Fund</u>			<u>Special Revenue Funds</u>		
	Revised Budget	Actual	Variance: Favorable (Unfavorable)	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>						
Taxes	\$19,384,842	\$19,469,308	\$84,466	\$8,796,958	\$8,706,953	(\$90,005)
Intergovernmental Revenues	4,542,362	4,754,086	211,724	26,658,660	28,505,764	1,847,104
Charges for Services	3,455,768	3,542,358	86,590	3,498,882	3,645,520	146,638
Licenses and Permits	15,383	15,768	385	167,231	207,978	40,747
Investment Earnings	2,502,403	2,560,257	57,854	48,267	67,927	19,660
Special Assessments	0	0	0	0	1,714	1,714
Fines and Forfeitures	342,812	351,402	8,590	322,862	349,315	26,453
All Other Revenues	691,909	716,046	24,137	418,836	506,116	87,280
<b>Total Revenues</b>	<b>30,935,479</b>	<b>31,409,225</b>	<b>473,746</b>	<b>39,911,696</b>	<b>41,991,287</b>	<b>2,079,591</b>
<b>Expenditures:</b>						
<b>Current:</b>						
Public Safety	11,936,984	10,873,758	1,063,226	2,697,375	2,322,971	374,404
Health	273,807	182,397	91,410	485,077	405,908	79,169
Human Services	1,073,259	991,631	81,628	33,262,167	30,429,053	2,833,114
Community Development	478,742	476,192	2,550	1,430,936	1,006,184	424,752
Public Works	97,232	58,419	38,813	6,807,158	6,243,281	563,877
General Government	15,943,242	14,077,167	1,866,075	2,201,463	1,840,044	361,419
Capital Outlay	916,020	557,726	358,294	0	0	0
Intergovernmental	891,213	891,213	0	0	0	0
<b>Debt Service:</b>						
Principal Retirement	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	1,424	1,424	0
<b>Total Expenditures</b>	<b>31,610,499</b>	<b>28,108,503</b>	<b>3,501,996</b>	<b>46,885,600</b>	<b>42,248,865</b>	<b>4,636,735</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(675,020)	3,300,722	3,975,742	(6,973,904)	(257,578)	6,716,326
<b>Other Financing Sources (Uses):</b>						
Proceeds from Special Assessment Bonds	0	0	0	0	0	0
Proceeds from General Obligation Bonds	0	0	0	0	0	0
Proceeds from Sale of Fixed Assets	348,956	357,700	8,744	0	0	0
Operating Transfers In	479,789	459,355	(20,434)	2,659,378	2,817,724	158,346
Operating Transfers Out	(2,692,651)	(2,674,651)	18,000	(1,919,637)	(1,901,669)	17,968
Advances In	568,870	587,972	19,102	137,737	150,000	12,263
Advances Out	(150,000)	(363,650)	(213,650)	(29,608)	(29,608)	0
<b>Total Other Financing Sources (Uses)</b>	<b>(1,445,036)</b>	<b>(1,633,274)</b>	<b>(188,238)</b>	<b>847,870</b>	<b>1,036,447</b>	<b>188,577</b>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Use	(2,120,056)	1,667,448	3,787,504	(6,126,034)	778,869	6,904,903
Restated Fund Balance at Beginning of Year	4,147,738	4,147,738	0	12,337,098	12,337,098	0
Prior Year Encumbrances	1,837,421	1,837,421	0	1,187,550	1,187,550	0
<b>Fund Balance at End of Year</b>	<b>\$3,865,103</b>	<b>\$7,652,607</b>	<b>\$3,787,504</b>	<b>\$7,398,614</b>	<b>\$14,303,517</b>	<b>\$6,904,903</b>

The notes to the general purpose financial statements are an integral part of this statement.

(Continued)

**LICKING COUNTY, OHIO**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**ALL GOVERNMENTAL FUND TYPES**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<i>Debt Service Funds</i>			<i>Capital Projects Funds</i>		
	Revised Budget	Actual	Variance: Favorable (Unfavorable)	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenues	0	0	0	1,438,960	2,131,711	692,751
Charges for Services	224,761	279,610	54,849	0	0	0
Licenses and Permits	0	0	0	0	0	0
Investment Earnings	0	0	0	248,033	313,544	65,511
Special Assessments	307,000	203,428	(103,572)	0	526	526
Fines and Forfeitures	0	0	0	0	0	0
All Other Revenues	0	0	0	0	0	0
<b>Total Revenues</b>	<b>531,761</b>	<b>483,038</b>	<b>(48,723)</b>	<b>1,686,993</b>	<b>2,445,781</b>	<b>758,788</b>
<b>Expenditures:</b>						
<b>Current:</b>						
Public Safety	0	0	0	0	0	0
Health	0	0	0	0	0	0
Human Services	0	0	0	0	0	0
Community Development	0	0	0	0	0	0
Public Works	0	0	0	0	0	0
General Government	0	0	0	0	0	0
Capital Outlay	0	0	0	8,486,242	7,798,457	687,785
Intergovernmental	0	0	0	0	0	0
<b>Debt Service:</b>						
Principal Retirement	967,000	967,000	0	0	0	0
Interest and Fiscal Charges	1,073,153	855,813	217,340	0	0	0
<b>Total Expenditures</b>	<b>2,040,153</b>	<b>1,822,813</b>	<b>217,340</b>	<b>8,486,242</b>	<b>7,798,457</b>	<b>687,785</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,508,392)	(1,339,775)	168,617	(6,799,249)	(5,352,676)	1,446,573
<b>Other Financing Sources (Uses):</b>						
Proceeds from Special Assessment Bonds	0	0	0	253,000	253,000	0
Proceeds from General Obligation Bond	0	0	0	394,900	394,900	0
Proceeds from Sale of Fixed Assets	0	0	0	0	0	0
Operating Transfers In	1,213,240	1,692,111	478,871	347,111	190,327	(156,784)
Operating Transfers Out	(6,848)	(6,848)	0	(554,256)	(555,083)	(827)
Advances In	0	0	0	213,650	216,215	2,565
Advances Out	0	0	0	(817,720)	(908,364)	(90,644)
<b>Total Other Financing Sources (Uses)</b>	<b>1,206,392</b>	<b>1,685,263</b>	<b>478,871</b>	<b>(163,315)</b>	<b>(409,005)</b>	<b>(245,690)</b>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(302,000)	345,488	647,488	(6,962,564)	(5,761,681)	1,200,883
Restated Fund Balance at Beginning of Year	2,342,001	2,342,001	0	5,750,207	5,750,207	0
Prior Year Encumbrances	0	0	0	2,022,544	2,022,544	0
<b>Fund Balance at End of Year</b>	<b>\$2,040,001</b>	<b>\$2,687,489</b>	<b>\$647,488</b>	<b>\$810,187</b>	<b>\$2,011,070</b>	<b>\$1,200,883</b>

(Continued)

**LICKING COUNTY, OHIO**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**ALL GOVERNMENTAL FUND TYPES**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

<b>Totals (Memorandum Only)</b>			
	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes	\$28,181,800	\$28,176,261	(\$5,539)
Intergovernmental Revenues	32,639,982	35,391,561	2,751,579
Charges for Services	7,179,411	7,467,488	288,077
Licenses and Permits	182,614	223,746	41,132
Investment Earnings	2,798,703	2,941,728	143,025
Special Assessments	307,000	205,668	(101,332)
Fines and Forfeitures	665,674	700,717	35,043
All Other Revenues	<u>1,110,745</u>	<u>1,222,162</u>	<u>111,417</u>
Total Revenues	<u>73,065,929</u>	<u>76,329,331</u>	<u>3,263,402</u>
<b>Expenditures:</b>			
Current:			
Public Safety	14,634,359	13,196,729	1,437,630
Health	758,884	588,305	170,579
Human Services	34,335,426	31,420,684	2,914,742
Community Development	1,909,678	1,482,376	427,302
Public Works	6,904,390	6,301,700	602,690
General Government	18,144,705	15,917,211	2,227,494
Capital Outlay	9,402,262	8,356,183	1,046,079
Intergovernmental	891,213	891,213	0
Debt Service:			
Principal Retirement	967,000	967,000	0
Interest and Fiscal Charges	<u>1,074,577</u>	<u>857,237</u>	<u>217,340</u>
Total Expenditures	<u>89,022,494</u>	<u>79,978,638</u>	<u>9,043,856</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,956,565)	(3,649,307)	12,307,258
<b>Other Financing Sources (Uses):</b>			
Proceeds from Special Assessment Bond	253,000	253,000	0
Proceeds from General Obligation Bond	394,900	394,900	0
Proceeds from Sale of Fixed Assets	348,956	357,700	8,744
Operating Transfers In	4,699,518	5,159,517	459,999
Operating Transfers Out	(5,173,392)	(5,138,251)	35,141
Advances In	920,257	954,187	33,930
Advances Out	<u>(997,328)</u>	<u>(1,301,622)</u>	<u>(304,294)</u>
Total Other Financing Sources (Uses)	<u>445,911</u>	<u>679,431</u>	<u>233,520</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(15,510,654)	(2,969,876)	12,540,778
Restated Fund Balance at Beginning of Year	24,577,044	24,577,044	0
Prior Year Encumbrances	<u>5,047,515</u>	<u>5,047,515</u>	<u>0</u>
Fund Balance at End of Year	<u>\$14,113,905</u>	<u>\$26,654,683</u>	<u>\$12,540,778</u>

**LICKING COUNTY, OHIO**  
**COMBINED STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGES IN RETAINED EARNINGS**  
**ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNIT**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Proprietary Fund Types</u>		Totals Primary	<u>Component</u>
	Enterprise Funds	Internal Service Fund	Government (Memorandum Only)	<u>Unit</u> LICCO Incorporated
<u>Operating Revenues:</u>				
Charges for Service	\$1,886,979	\$1,092,130	\$2,979,109	\$328,134
Other Operating Revenues	95,433	0	95,433	0
Contributions from County	0	0	0	826,322
Total Operating Revenues	<u>1,982,412</u>	<u>1,092,130</u>	<u>3,074,542</u>	<u>1,154,456</u>
<u>Operating Expenses:</u>				
Personal Services	618,236	372,021	990,257	826,322
Materials and Supplies	138,958	2,940	141,898	82,988
Contractual Services	499,084	33,984	533,068	210,799
Depreciation	252,247	0	252,247	16,083
Health Insurance Claims	0	737,615	737,615	0
Other Operating Expenses	15,194	22,559	37,753	20,208
Total Operating Expenses	<u>1,523,719</u>	<u>1,169,119</u>	<u>2,692,838</u>	<u>1,156,400</u>
Operating Income (Loss)	458,693	(76,989)	381,704	(1,944)
<u>Non-Operating Revenues (Expenses):</u>				
Investment Earnings	18,997	200,844	219,841	26,665
Interest and Fiscal Charges	(69,215)	0	(69,215)	0
Other Non-Operating Revenue	0	0	0	2,977
Total Non-Operating Revenues (Expenses)	<u>(50,218)</u>	<u>200,844</u>	<u>150,626</u>	<u>29,642</u>
Income Before Operating Transfers	408,475	123,855	532,330	27,698
<u>Operating Transfers:</u>				
Operating Transfers Out	(21,266)	0	(21,266)	0
Total Operating Transfers	<u>(21,266)</u>	<u>0</u>	<u>(21,266)</u>	<u>0</u>
Net Income	387,209	123,855	511,064	27,698
Retained Earnings at Beginning of Year	<u>7,638,455</u>	<u>4,001,966</u>	<u>11,640,421</u>	<u>664,959</u>
Retained Earnings at End of Year	<u><u>\$8,025,664</u></u>	<u><u>\$4,125,821</u></u>	<u><u>\$12,151,485</u></u>	<u><u>\$692,657</u></u>

The notes to the general purpose financial statements are an integral part of this statement.

**LICKING COUNTY, OHIO**  
**COMBINED STATEMENT OF CASH FLOWS**  
**ALL PROPRIETARY FUND TYPES AND SIMILAR DISCRETELY PRESENTED COMPONENT UNIT**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<i>Proprietary Fund Types</i>		Totals Primary	<i>Component Unit</i>
	Enterprise Funds	Internal Service Fund	Government (Memorandum Only)	LICCO Incorporated
<u>Cash Flows from Operating Activities:</u>				
Cash Received from Customers	\$2,016,341	\$0	\$2,016,341	\$334,628
Cash Received from Quasi-External Operating Transactions From Other Funds	0	1,044,986	1,044,986	0
Cash Payments for Goods and Services	(676,256)	(771,083)	(1,447,339)	(89,086)
Cash Payments to Employees	(621,110)	(360,483)	(981,593)	(213,277)
Net Cash Provided (Used) by Operating Activities	<u>718,975</u>	<u>(86,580)</u>	<u>632,395</u>	<u>32,265</u>
<u>Cash Flows from Noncapital Financing Activities:</u>				
Operating Transfers Out	(21,266)	0	(21,266)	0
Advances Out	(2,565)	0	(2,565)	0
Net Cash Used for Noncapital Financing Activities	<u>(23,831)</u>	<u>0</u>	<u>(23,831)</u>	<u>0</u>
<u>Cash Flows from Capital and Related Financing Activities:</u>				
Acquisition and Construction of Assets	(70,360)	0	(70,360)	(3,730)
Principal Paid on Mortgage Revenue Bond	(79,000)	0	(79,000)	0
Principal Paid on General Obligation Bond	(30,000)	0	(30,000)	0
Interest Paid on All Debt	(69,599)	0	(69,599)	0
Net Cash Used for Capital and Related Financing Activities	<u>(248,959)</u>	<u>0</u>	<u>(248,959)</u>	<u>(3,730)</u>
<u>Cash Flows from Investing Activities:</u>				
Receipts of Interest	3,778	178,960	182,738	31,869
Purchase of Investments	(508,277)	(1,576,184)	(2,084,461)	(45,062)
Net Cash Used by Investing Activities	<u>(504,499)</u>	<u>(1,397,224)</u>	<u>(1,901,723)</u>	<u>(13,193)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(58,314)	(1,483,804)	(1,542,118)	15,342
Cash and Cash Equivalents at Beginning of Year	1,455,385	4,458,263	5,913,648	11,101
Cash and Cash Equivalents at End of Year	<u>\$1,397,071</u>	<u>\$2,974,459</u>	<u>\$4,371,530</u>	<u>\$26,443</u>
<u>Reconciliation of Cash and Cash Equivalents per the Balance Sheet:</u>				
Cash and Cash Equivalents	\$1,163,821	\$2,955,796	\$4,119,617	\$26,443
Cash with Fiscal Agent	0	18,663	18,663	0
Restricted Cash and Cash Equivalents	233,250	0	233,250	0
Cash and Cash Equivalents at End of Year	<u>\$1,397,071</u>	<u>\$2,974,459</u>	<u>\$4,371,530</u>	<u>\$26,443</u>



**LICKING COUNTY, OHIO**  
**COMBINED STATEMENT OF CASH FLOWS**  
**ALL PROPRIETARY FUND TYPES AND SIMILAR DISCRETELY PRESENTED COMPONENT UNIT**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<i>Proprietary Fund Types</i>		Totals Primary Government (Memorandum Only)	<i>Component Unit</i>
	Enterprise Funds	Internal Service Fund		LICCO Incorporated
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</u>				
Operating Income (Loss)	\$458,693	(\$76,989)	\$381,704	(\$1,944)
Adjustments to Reconcile Operating Loss to Net Cash Provided (Used) by Operating Activities:				
Depreciation Expense	252,247	0	252,247	16,083
Non-Operating Revenue	0	0	0	2,977
Changes in Assets and Liabilities:				
Increase in Accounts Receivable	(13,602)	(47,144)	(60,746)	(12,592)
Decrease in Due from Other Funds	31,001	0	31,001	0
(Increase) Decrease in Inventory	(7,901)	0	(7,901)	20,517
(Increase) Decrease in Prepays	281	0	281	(2,813)
Increase in Accounts Payable	13,605	0	13,605	10,037
Increase in Accrued Wages and Benefits	3,517	0	3,517	0
Increase in Health Insurance Claims Payable	0	27,436	27,436	0
Decrease in Intergovernmental Payables	(14,108)	(359)	(14,467)	0
Increase (Decrease) in Compensated Absences Payable	(4,758)	10,476	5,718	0
Total Adjustments	<u>260,282</u>	<u>(9,591)</u>	<u>250,691</u>	<u>34,209</u>
Net Cash Provided (Used) by Operating Activities	<u>\$718,975</u>	<u>(\$86,580)</u>	<u>\$632,395</u>	<u>\$32,265</u>

The notes to the general purpose financial statements are an integral part of this statement.

**LICKING COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2000**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity**

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

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

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

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

*LICKING COUNTY, OHIO*  
*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
*DECEMBER 31, 2000*

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**A. Reporting Entity (Continued)**

***LICCO, Incorporated*** – LICCO Incorporated is a legally separate, not-for-profit corporation, served by a self-appointing board of trustees. LICCO Incorporated, under a contractual agreement with the Licking County Board of Mental Retardation and Development Disabilities, provides sheltered employment for mentally retarded or handicapped adults in Licking County. Based on the significant services and resources provided by the County to LICCO, Incorporated and their sole purpose of providing assistance to the retarded and handicapped adults of Licking County, LICCO Incorporated, is reflected as a component unit of Licking County. LICCO Incorporated operates on a fiscal year ending December 31. The operating statement of LICCO Incorporated is presented at the object level. LICCO Incorporated is required only to report operating information at the program level; however, since it operates under a single program, object level information is presented to provide more comprehensive financial information. Separately issued financial statements can be obtained from LICCO Incorporated, 500 Industrial Parkway, Heath, Ohio 43056.

***Licking County Transportation Improvement District*** – The Licking County Transportation Improvement District, the “District”, operates under a board of seven members. Five members of the seven member board are appointed by the Licking County Commissioners. The sixth member, who is nonvoting, is appointed by the Speaker of the House of the General Assembly and the seventh member, also a nonvoting member, is appointed by the President of the Senate of the General Assembly. The District was created under section 5540.02(c)(2) of the Ohio Revised Code. The purpose of the District is to improve the transportation system in Licking County in order to contribute to the creation or preservation of jobs. The District generates revenues from public and private contributions. Financial information can be obtained from the Licking County Transportation Improvement District at 65 East Main Street, Newark, Ohio 43055.

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

The County is associated with certain organizations which are defined as Joint Ventures, Jointly Governed Organization, and Related Organizations. These organizations are presented in Notes 18 through 20 to the general purpose financial statements.

*LICKING COUNTY, OHIO*  
*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**B. Basis of Presentation - Fund Accounting**

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

The accounting system is organized and operated on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures/expenses. The various funds are summarized by type in the general purpose financial statements. The following fund types and account groups are used by the County:

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

General Fund - represents the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund. The general fund balance is available to the County for any purpose provided it is expended or transferred according to the laws of Ohio.

Special Revenue Funds - consist of monies restricted by state and/or federal law to the financing of certain governmental functions (other than those involving major capital projects) for specified purposes.

Debt Service Funds - are used to account for the accumulation of resources for, and the payment of, general obligation long-term debt principal and interest (other than those financed by proprietary funds).

Capital Projects Funds - are used to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment (other than those financed by proprietary funds).

*LICKING COUNTY, OHIO*  
*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**B. Basis of Presentation - Fund Accounting** (Continued)

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

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

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

*Fiduciary Funds* - are used to account for assets held by a government unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. The County maintains both expendable trust funds and agency funds. The Expendable trust fund is accounted for and reported similarly to governmental funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement or accounts of operations.

*Account Groups* - To make a clear distinction between fixed assets related to specific funds and those of general government and between long-term liabilities related to specific funds and those of a general nature, the following account groups are used:

General Fixed Assets Account Group - This account group is established to account for fixed assets of the County other than those accounted for in the proprietary funds.

General Long-Term Obligations Account Group - This account group is established to account for all long-term debt of the County except that accounted for in the proprietary funds.

**C. Basis of Accounting**

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

The financial statements of the governmental, expendable trust and agency funds are prepared using the modified accrual basis of accounting. Under this basis, revenues are recorded when susceptible to accrual, i.e., both measurable and available. The term "available" means

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**C. Basis of Accounting** (Continued)

collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period, which for the County is 60 days after year end. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt which is recognized when due. Revenues which are measurable but not considered available, such as delinquent real and personal property taxes for which availability is indeterminate, are recorded as deferred revenue. Property taxes which are measurable at December 31, 2000 but not available, are recorded as deferred revenue.

Deferred revenues also arise when resources are received by the government before the government has a legal claim to them, such as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods when revenue recognition criteria are met or when the government has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available: earnings on investments, sales tax, federal and state intergovernmental grants, levied fines and forfeitures, state-levied locally shared taxes (including motor vehicle registration fees) and certain charges for current services.

Other revenues, including licenses and permits, certain charges for services and miscellaneous revenues are recorded as revenue when received in cash because generally these revenues are not measurable until received.

All proprietary type funds are accounted for using the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

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

**D. Budgetary Process**

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

*LICKING COUNTY, OHIO*  
*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Budgetary Process** (Continued)

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

**1. Tax Budget**

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

**2. Estimated Resources**

The County Budget Commission reviews estimated revenue and determines if the budget substantiates a need to levy all or part of previously authorized taxes. The Budget Commission then certifies its actions to the County by September 1 of each year. As part of the certification process, the County receives an official certificate of estimated resources stating the projected receipts by fund. Prior to December 31, the County must revise its budget so the total contemplated expenditures from any fund during the ensuing fiscal year do not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriations measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered fund balances from the preceding year. The certificate may be further amended during the year if a new source of revenue is identified or actual receipts exceed current estimates. The amounts reported on the budgetary statement reflect the amounts in the final amended official certificate of estimated resources issued during 2000.

**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 2000, 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.

*LICKING COUNTY, OHIO*  
*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Budgetary Process** (Continued)

3. Appropriations (Continued)

The budgetary figures which appear in the "Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - All Governmental Fund Types" are provided on the budgetary basis to provide a comparison of actual results to the final budget, including all amendments and modifications.

4. Encumbrances

As part of the formal budgetary control, purchase orders, contracts and other commitments for expenditures are encumbered and recorded as the equivalent of expenditures in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. Encumbrances outstanding at year end are reported as reservations of fund balances in the accompanying general purpose financial statements. However, encumbrances outstanding at year end are reported as expenditures in the budgetary basis statement included in the general purpose financial statements.

5. 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.

6. 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.



**LICKING COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2000**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Budgetary Process** (Continued)

**6. Budgetary Basis of Accounting** (Continued)

A reconciliation of the results of operations for 2000 from the GAAP basis to the budgetary basis is shown below:

	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds
GAAP Basis (as reported)	\$2,769,546	\$2,051,032	\$326,684	(\$3,301,734)
Increase (Decrease):				
Accrued Revenues at December 31, 2000 received during 2001	(5,535,342)	(603,567)	0	(499,900)
Accrued Revenues at December 31, 1999 received during 2000	6,204,912	1,597,332	18,804	238,626
Accrued Expenditures at December 31, 2000 paid during 2001	987,389	1,352,524	0	1,260,536
Accrued Expenditures at December 31, 1999 paid during 2000	(1,325,964)	(1,366,862)	0	(2,509,897)
1999 Prepays for 2000	53,054	56,769	0	0
2000 Prepays for 2001	(75,177)	(53,023)	0	0
Outstanding Encumbrances	(1,410,970)	(2,255,336)	0	(949,312)
Budget Basis	\$1,667,448	\$778,869	\$345,488	(\$5,761,681)

**E. Cash and Cash Equivalents**

During fiscal year 2000, cash and cash equivalents included amounts in demand deposits, certificate of deposits with original maturities of three months or less and the State Treasury Asset Reserve (STAR Ohio). STAR Ohio is a very liquid investment and is reported as a cash equivalent in the general purpose financial statements.

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

*LICKING COUNTY, OHIO*  
*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**F. Investments**

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

The County has invested funds in the STAR Ohio during 2000. 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, 2000.

**G. Inventory of Supplies**

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

Inventory of LICCO, Incorporated and the Licking County Transit Board is stated at cost using the specific cost identification method.

**H. Fixed Assets and Depreciation**

Fixed assets acquired or constructed for general governmental purposes are recorded as expenditures in the governmental funds and are capitalized at cost (or estimated historical cost for assets not purchased in recent years) in the General Fixed Assets Account Group. Contributed fixed assets are recorded at fair market value at the date received.

Fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems, have not been capitalized. Such assets are normally immovable and of value only to the County; therefore, the purpose of stewardship for capital expenditures can be satisfied without recording these assets.

*LICKING COUNTY, OHIO*  
*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**H. Fixed Assets and Depreciation** (Continued)

General fixed 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 fixed assets, the estimates were arrived at by indexing current market costs back to the estimated year of acquisition.

The County has elected not to record depreciation in the General Fixed Assets Account Group.

Property, plant and equipment acquired by the proprietary funds are stated at cost (or estimated historical cost), including interest capitalized during construction and architectural and engineering fees where applicable. Contributed fixed assets are recorded at fair market value at the date received.

Depreciation has been provided using the straight-line method over the following estimated useful lives:

Description	Estimated Lives (Years)
Land Improvements	20 - 50
Buildings, Structures and Improvements	25 - 60
Machinery, Equipment, Furniture and Fixtures	3 - 20

**I. Contributed Capital**

Proprietary fund type contributed capital is recorded at the fair market value of the related assets at the date received. Depreciation on contributed fixed assets resulting from contributions from other funds, dedications by private developers and capital grants is recorded as an operating expense and closed along with other operating expenses directly into retained earnings.

**J. 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
Mortgage Revenue Bond	Wastewater Fund

*LICKING COUNTY, OHIO*  
*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**J. Long-Term Obligations** (Continued)

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

<u>Obligation</u>	<u>Fund</u>
Compensated Absences	General Fund Dog and Kennel Fund Public Assistance Fund Motor Vehicle and Gasoline Tax Fund Community MRDD Fund Planning Fund Litter Control Fund Certificate of Title Fund Community Based Facility Fund Delinquent Tax Collection Fund Wastewater Fund Self Insurance Fund
Capital Lease	General Fund

**K. 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, 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." The long-term portion of the liability is reported in the General Long-Term Obligations Account Group.

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

*LICKING COUNTY, OHIO*  
*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**L. Interfund Transactions**

During the course of its operations, the County has numerous transactions between funds, most of which are in the form of transfers of resources to provide services, construct assets and service debt. Transfers for current operations are recorded as operating transfers. The classification of amounts recorded as operating transfers, advances, or residual equity transfers is determined by County management.

**M. Reservations of Fund Balance**

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

**N. Total Columns on Combined Financial Statements**

Total columns on the Combined Financial Statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns does not present financial position, results of operations or cash flows in conformity with generally accepted accounting principles, nor is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**NOTE 2 – PRIOR PERIOD ADJUSTMENT**

The fund balance at December 31, 1999 of the Community Based Facility Fund (special revenue) has been restated to properly classify amounts previously reported in the Resident Fund (agency) to the Community Based Facility Fund. The Transit Board was incorrectly reported as a component unit in the 1999 General Purpose Financial Statements. The Transit Board does not meet the criteria to be considered a component unit and has been reported as a special revenue fund. In addition, inventory in the LICCO component unit was overstated at year end 1999.

During fiscal year 2000, the City had a physical inventory taken on its fixed assets which resulted in a restatement. The County had not previously reported General Fixed Assets. As a result of the physical inventory the General Fixed Assets Account Group increased by \$22,410,097. The physical inventory taken during fiscal year 2000 also resulted in an increase in the amount of fixed assets reported in the enterprise funds.

**LICKING COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
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**NOTE 2 – PRIOR PERIOD ADJUSTMENT (Continued)**

The above reclassifications resulted in adjustments to December 31, 1999 retained earnings/fund balances and to agency funds asset/liability balances as follows:

Special Revenue Funds	
Balance at December 31, 1999 (as reported)	\$15,989,921
Reclassification of Fund Balance	170,806
Reclassification of Transit Board Fund	66,161
Restated Balance at December 31, 1999	\$16,226,888
Agency Funds	
Asset/Liability Balance - December 31, 1999 (as reported)	\$155,201,108
Reclassification of Fund Balance	(170,806)
Asset/Liability Balance - December 31, 1999 (restated)	\$155,030,302
LICCO Component Unit	
Retained Earnings Balance - December 31, 1999 (as reported)	\$678,959
Restatement of Inventory	(14,000)
Retained Earnings Balance - December 31, 1999 (restated)	\$664,959
Enterprise Funds	
Retained Earnings Balance - December 31, 1999 (as reported)	\$937,689
Restatement of Fixed Assets	6,700,766
Retained Earnings Balance - December 31, 1999 (restated)	\$7,638,455

**NOTE 3 - COMPLIANCE AND ACCOUNTABILITY**

***Excess Expenditures over Appropriations*** - For the year ended December 31, 2000, expenditures exceeded appropriations at the object level (i.e., the legal level of budgetary control) as follows:

Fund	Excess	Fund	Excess
<i>General Fund:</i>		<i>Capital Projects Funds:</i>	
General Administration		Permanent Improvement Fund	
Other Expenditures	\$135,442	Advances Out	90,644
Advances Out	213,650	Issue II Fund:	
		Capital Outlay	178,749
<i>Special Revenue Funds:</i>		Ditch Construction Fund:	
Domestic Violence Fund:		Operating Transfers - Out	827
Human Services			
Contractual Services	45,281		
Indigent Council Fees Fund:			
General Government			
Contractual Services	12,394		
Licking County Pride Fund:			
Public Works			
Other Expenditures	4,339		

The excess expenditures were funded from available fund balance.

*LICKING COUNTY, OHIO*  
*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
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**NOTE 4 - CASH, CASH EQUIVALENTS, AND INVESTMENTS**

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

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

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

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

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

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*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
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**NOTE 4 - CASH, CASH EQUIVALENTS, AND INVESTMENTS (Continued)**

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. Deposits collateralized by an investment pool are classified as Category 3 deposits per GASB Statement No. 3.

The GASB has established risk categories for deposits and investments as follows:

*Deposits:*

- Category 1 Insured or collateralized with securities held by the County or by its agent in the County's name.
- Category 2 Collateralized with securities held by the pledging financial institution's trust department or agent in the County's name.
- Category 3 Uncollateralized or collateralized with securities held by the pledging financial institution's trust department or agent but not in the County's name.

*Investments:*

- Category 1 Insured or registered, with securities held by the County or its agent in the County's name.
- Category 2 Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the County's name.
- Category 3 Uninsured and unregistered, with securities held by the counterparty or by its trust department or agent but not in the County's name.

**A. Deposits**

At year end, the carrying amount of the County's (primary government) deposits was \$38,683,268 and the bank balance \$38,621,425. Federal depository insurance covered \$490,000 of the bank balance, and all remaining deposits were classified as Category 3. In accordance with Ohio Revised Code, the remaining balance was covered by pooled collateral. Although the State statutory requirement for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC. The County had \$489,670 in undeposited cash on hand at December 31, 2000 which is included as Cash and Cash Equivalents on the balance sheet.



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

**A. Deposits (Continued)**

At year end, the carrying amount of LICCO, Inc.'s (component unit) deposits was \$27,943 and the bank balance was \$37,149. Federal depository insurance covered \$37,149 of the bank balance. There are no statutory guidelines regarding the deposit and investment of funds by the not-for-profit corporation. In addition, LICCO, Inc. had \$100 of cash on hand at year end.

At year end, the carrying amount of the Licking County Transportation Improvement District's (component unit) deposits was \$89,008, which was equal to the bank balance. All of the bank balance was covered by federal depository insurance.

At year end, the carrying amount of the Licking County Regional Airport Authority's (component unit) deposits was \$62,021 and the bank balance was \$62,021. All of the bank balance was covered by federal depository insurance.

Interest revenue credited to the general fund during 2000 amounted to \$2,741,757, which includes \$2,090,918 assigned from other County funds.

**B. Investments**

The County's (primary government) investments are detailed below and categorized to give an indication of the level of risk assumed as of year end.

	<u>Category 2</u>	<u>Category 3</u>	<u>Fair Value</u>
<b><u>Categorized Investments</u></b>			
Repurchase Agreement	\$0	\$6,213,084	\$6,213,084
Federal Farm Credit Bank Notes	1,009,103	0	1,009,103
Federal Home Loan Bank Notes	4,057,415	0	4,057,415
Federal National Mortgage Association Notes	1,002,615	0	1,002,615
U.S. Treasury Notes	1,995,938	0	1,995,938
Total Categorized	<u>8,065,071</u>	<u>6,213,084</u>	<u>14,278,155</u>
<b><u>Non-Categorized Investments</u></b>			
STAR Ohio	N/A	N/A	4,000,000
Total Investments	<u>\$8,065,071</u>	<u>\$6,213,084</u>	<u>\$18,278,155</u>

*LICKING COUNTY, OHIO*  
*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
*DECEMBER 31, 2000*

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

**B. Investments** (Continued)

Investments for all component unit's are detailed below and categorized to give an indication of the level of risk assumed as of year end.

<u>Categorized Investments</u>	<u>Category 2</u>	<u>Fair Value</u>
United States Treasury Notes	\$125,758	\$125,758
Federal Home Loan Bank Notes	74,648	74,648
Corporate Bonds and Notes	223,074	223,074
Unit Investment Trust	<u>7,297</u>	<u>7,297</u>
Total Categorized	<u>430,777</u>	<u>430,777</u>
 <u>Non-Categorized Investment</u>		
Mutual Funds	<u>N/A</u>	<u>140,804</u>
Total Investments	<u><u>\$430,777</u></u>	<u><u>\$571,581</u></u>

**C. Reconciliation of Cash, Cash Equivalents and Investments**

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

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

	<u>Cash and Cash Equivalents *</u>	<u>Investments</u>
Per Combined Balance Sheet	\$45,738,352	\$11,223,071
Certificates of Deposit (with maturities of more than 3 months)	3,158,000	(3,158,000)
Investments:		
STAR Ohio	(4,000,000)	4,000,000
Repurchase Agreement	<u>(6,213,084)</u>	<u>6,213,084</u>
Per GASB Statement No. 3	<u><u>\$38,683,268</u></u>	<u><u>\$18,278,155</u></u>

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

**LICKING COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2000**

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

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

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

	Cash and Cash Equivalents *	Investments
Per Combined Balance Sheet	\$177,472	\$573,081
Certificates of Deposit (with maturities of more than 3 months)	1,500	(1,500)
Per GASB Statement No. 3	\$178,972	\$571,581

\* Includes cash on hand of \$100.

**NOTE 5 - TAXES**

**A. Property Taxes**

Property taxes include amounts levied against all real estate and public utility property, and tangible personal property located in the County and used in business. Real property taxes (other than public utility) collected during 2000 were levied after October 1, 1999 on assessed values as of January 1, 1999, 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 1999. Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20.

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

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

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

*LICKING COUNTY, OHIO*  
*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
*DECEMBER 31, 2000*

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**NOTE 5 – TAXES** (Continued)

**A. Property Taxes** (Continued)

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, 2000, was \$7.20 per \$1,000 of assessed value. The assessed value upon which 2000 tax receipts were based was \$2,623,762,440. This amount constitutes \$2,229,208,000 in real property assessed value, \$155,621,590 in public utility assessed value and \$238,932,850 in tangible personal property assessed value.

Ohio law prohibits taxation of property from all taxing authorities in excess of 1% of assessed value without a vote of the people. Under current procedures, the County's share is .72% (7.2 mills) of assessed value.

**B. Permissive Sales and Use Tax**

In 1971, the County Commissioners by resolution imposed a one-half of one percent tax on all retail sales, except sales of motor vehicles, made in the County, and on the storage, use, or consumption in the County of tangible personal property, including automobiles, not subject to the sales tax. In January 1978, an additional one-half of one percent was adopted. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the State Auditor the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month. The State Auditor then has five days in which to draw the warrant payable to the County.

**NOTE 6 - RECEIVABLES**

Receivables at December 31, 2000, consisted of taxes, interest, special assessments, accounts receivable, loans, and intergovernmental receivables arising from shared revenues. All receivables are considered collectible in full.

**LICKING COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2000**

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**NOTE 7 - OPERATING TRANSFERS**

The following balances at December 31, 2000 represent operating transfers in and transfers out:

Fund	Transfer In	Transfer Out
General Fund	\$459,355	\$2,674,651
Special Revenue Funds:		
Public Assistance Fund	1,991,911	0
Children's Services Fund	0	1,564,911
Motor Vehicle and Gasoline Tax Fund	44,591	150,000
Recycle Drop-Off Fund	0	19,537
Litter Control Fund	19,537	19,868
Child Support Enforcement Fund	336,000	0
Certificate of Title Fund	119,751	0
Multi-Systemic Therapy Fund	154,692	0
Ditch Maintenance Fund	3,889	0
Total Special Revenue Funds	<u>2,670,371</u>	<u>1,754,316</u>
Debt Service Funds:		
General Obligation Debt Fund	1,691,284	4,591
Special Assessment Debt Fund	827	2,257
Total Debt Service Funds	<u>1,692,111</u>	<u>6,848</u>
Capital Projects Funds:		
Permanent Improvement Fund	119,751	539,502
Airport Construction Fund	0	14,754
Bike Path Fund	70,000	0
Ditch Construction Fund	576	827
Total Capital Projects Funds	<u>190,327</u>	<u>555,083</u>
Enterprise Funds:		
Water Fund	0	1,530
Wastewater Fund	0	19,736
Total Enterprise Funds	<u>0</u>	<u>21,266</u>
Total All Funds	<u><u>\$5,012,164</u></u>	<u><u>\$5,012,164</u></u>

**LICKING COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2000**

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**NOTE 8 - INTERFUND RECEIVABLES AND PAYABLES**

The composition of interfund balances as of December 31, 2000, is as follows:

**A. Interfund Loans Receivable/Payable**

<u>Interfund Loans Receivable/Payable</u>	<u>Receivable</u>	<u>Payable</u>
General Fund	\$1,205,085	\$0
Special Revenue Funds:		
Motor Vehicle and Gasoline Tax Fund	0	12,500
Child Support Enforcement Fund	0	105,372
Ditch Maintenance Fund	0	13,857
Total Special Revenue Funds	<u>0</u>	<u>131,729</u>
Capital Projects Fund:		
Permanent Improvement Fund	0	1,046,921
Enterprise Fund:		
Wastewater Fund	2,565	0
Agency Fund:		
Licking Parks District Fund	0	29,000
Totals	<u>\$1,207,650</u>	<u>\$1,207,650</u>

**B. Due from/to Other Funds**

<u>Due from/to Other Funds</u>	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$6,341,584	\$0
Special Revenue Funds:		
Children's Services Fund	2,211,093	0
Motor Vehicle and Gasoline Tax Fund	188,074	0
Community MRDD Fund	5,769,641	0
Senior Citizen Levy Fund	1,690,023	0
Mental Health Levy Fund	2,284,793	0
Ditch Maintenance Fund	3,310	0
Total Special Revenue Funds	<u>12,146,934</u>	<u>0</u>
Debt Service Fund:		
Special Assessment Debt Fund	155,183	0
Agency Funds:		
Property Tax Fund	0	18,167,759
Undivided Local Government Fund	0	287,868
Motor Vehicle License Tax Fund	0	164,594
Motor Vehicle Permissive Tax Fund	0	23,480
Total Agency Funds	<u>0</u>	<u>18,643,701</u>
	<u>\$18,643,701</u>	<u>\$18,643,701</u>

**LICKING COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2000**

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**NOTE 9 - FIXED ASSETS**

**A. General Fixed Assets**

A summary of changes in the General Fixed Assets Account Group follows:

<u>Category</u>	Restated			December 31, 2000
	December 31, 1999	Additions	Deletions	
Land	\$2,596,077	\$0	\$0	\$2,596,077
Buildings and Improvements	13,469,243	1,194,666	0	14,663,909
Machinery and Equipment	6,162,730	338,739	(97,200)	6,404,269
Totals	<u>\$22,228,050</u>	<u>\$1,533,405</u>	<u>(\$97,200)</u>	<u>\$23,664,255</u>

**B. Proprietary Fund Type Fixed Assets**

A summary of proprietary fund type property, plant, and equipment at December 31, 2000 follows:

	<u>Primary Government</u>	<u>Component Unit</u>
	Proprietary Funds	LICCO Incorporated
Land	\$158,839	\$0
Buildings and Improvements	11,632,511	0
Machinery and Equipment	263,400	0
Furniture, Fixtures and Equipment	0	224,217
Subtotal	12,054,750	224,217
Accumulated Depreciation	<u>(4,547,741)</u>	<u>(160,306)</u>
Net Proprietary Fund Fixed Assets	<u>\$7,507,009</u>	<u>\$63,911</u>

The Licking County Regional Airport Authority and the Licking County Transportation Improvement District do not have fixed assets.

*LICKING COUNTY, OHIO*  
*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
*DECEMBER 31, 2000*

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**NOTE 10 - DEFINED BENEFIT PENSION PLANS**

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

**A. Public Employees Retirement System (the "PERS of Ohio")**

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

All employees of the County, except teachers at the Mental Retardation and Developmental Disabilities Board, participate in the PERS of Ohio, a cost-sharing multiple employer defined benefit pension plan. The PERS of Ohio provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. Chapter 145 of the Ohio Revised Code provides statutory authority to establish and amend benefits. The Public Employees Retirement System of Ohio issues a stand-alone financial report that includes financial statements and required supplementary information for the PERS of Ohio. Interested parties may obtain a copy by making a written request to 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 466-2085 or 1-800-222-7377.

The Ohio Revised Code provides statutory authority for employee and employer contributions. The employee contribution rate is 8.5%. The Retirement Board instituted a temporary employer contribution rate rollback for calendar year 2000. The rate rollback was 20% for state and local government divisions and 6% for law enforcement divisions. The 2000 employer contribution rate for local government employer units was 10.84%, of covered payroll, 6.54% to fund the pension and 4.3% to fund health care. For law enforcement, the employer rate was 15.7%, of covered payroll, 11.4% to fund the pension fund and 4.3% to fund health care. The 1999 and 1998 employer contribution rates were 13.55% for local government employer units and 16.7% for law enforcement divisions. The contribution requirements of plan members and the County are established and may be amended by the Public Employees Retirement Board. The County's contributions to the PERS of Ohio for the year ended December 31, 2000 was \$2,977,149 for employees of the County and \$669,860 for law enforcement officers. The County's contributions to the PERS of Ohio for the years ending December 31, 1999 and 1998 were \$2,702,403, and \$2,469,692, respectively, for all employees of the County.

The PERS of Ohio provides postemployment health care benefits to age and service retirants with ten or more years of qualifying Ohio service credit and to primary survivor recipients of such retirants. Health care coverage for disability recipients is also available. The health care coverage provided by the PERS of Ohio is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to the PERS of Ohio is set aside for the funding of post retirement health care. The Ohio Revised Code provides statutory authority requiring public employers to fund postemployment health care through their contributions to the PERS of Ohio. The portion of the 2000 employer contribution rate (identified above) that was used to fund health care for the year 2000 was 4.3% of covered payroll which amounted to \$1,180,972 for employees other than law enforcement and \$183,465 for law enforcement employees.



*LICKING COUNTY, OHIO*  
*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
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**NOTE 10 – DEFINED BENEFIT PENSION PLANS (Continued)**

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

The significant actuarial assumptions and calculations relating to postemployment health care benefits were based on the PERS of Ohio’s latest actuarial review performed as of December 31, 1999. An entry age normal actuarial cost method of valuation is used in determining the present value of OPEB. The difference between assumed and actual experience (actuarial gains and losses) becomes part of unfunded actuarial accrued liability. All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Under this approach assets are adjusted annually to reflect 25% of unrealized market appreciation or depreciation on investment assets. The investment assumption rate for 1999 was 7.75%. An annual increase of 4.75% compounded annually, is the base portion of the individual pay increase assumption. This assumes no change in the number of active employees. Additionally, annual pay increases, over and above the 4.75% base increase, were assumed to range from 0.54% to 5.1%. Health care costs were assumed to increase 4.75% annually.

Benefits are advanced-funded on an actuarially determined basis. The number of active contributing participants was 401,339. The actuarial value of the PERS of Ohio net assets available for OPEB at December 31, 1999 is \$10,805.5 million. The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$12,473.6 million and \$1,668.1 million, respectively.

**B. State Teachers Retirement System of Ohio (“STRS of Ohio”)**

The teachers who work for the Mental Retardation and Developmental Disabilities Board participate in the State Teachers Retirement System of Ohio (the "STRS"), a cost-sharing multiple employer defined benefit pension plan.

The STRS of Ohio provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. The STRS of Ohio issues a stand-alone financial report that includes financial statements and required supplementary information for the STRS of Ohio. Interested parties may obtain a copy by making a written request to STRS, 275 East Broad Street, Columbus, Ohio 43215-3771 or by calling (614) 227-4090.

The Ohio Revised Code provides statutory authority for County and employee contributions of 14% and 9.3%, respectively. The contribution requirements of plan members and the County are established and may be amended by the State Teachers Retirement Board, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers. The County’s contributions to the STRS of Ohio for the years ending December 31, 2000, 1999 and 1998 were \$76,717, \$31,890 and \$44,784, respectively, which were equal to the required contributions for each year.

*LICKING COUNTY, OHIO*  
*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
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**NOTE 10 - DEFINED BENEFIT PENSION PLANS (Continued)**

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

STRS provides postemployment health care benefits to retirees and their dependents. Coverage includes hospitalization, physicians’ fees, prescription drugs, and partial reimbursement of monthly Medicare premiums. All benefit recipients and sponsored dependents are eligible for health care coverage. Pursuant to the Revised Code, the State Teachers Retirement Board has discretionary authority over how much, if any, of the health care cost will be absorbed by STRS. All benefit recipients are required to pay a portion of the health care cost in the form of a monthly premium.

Benefits are funded on a pay-as-you-go basis through an allocation of employer contributions equal to 8% of covered payroll to a health care reserve fund. The balance of the Health Care Reserve Fund was \$3.419 billion at June 30, 2000. For the fiscal year ended June 30, 2000, the net health care costs paid by STRS were \$283,137,000. There were 99,011 eligible benefit recipients. The portion of the 2000 employer contribution rate (identified above) that was used to fund health care for fiscal year 2000 was 8% of covered payroll which amounted to \$43,838.

**NOTE 11 – COMPENSATED ABSENCES**

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated, unused vacation time is paid upon separation if the employee has acquired at least one year of service within the County. Accumulated, unused compensatory time is paid upon separation of the employee depending on the department policy. Accumulated, unused sick leave is paid to a terminated employee at varying rates depending on length of service and department policy.

At December 31, 2000, the County's long-term accumulated, unpaid compensated absences amounted to \$2,608,144, of which \$2,528,131 is recorded in the General Long-Term Obligations Account Group, \$58,436 is recorded in the Wastewater Fund (enterprise), and \$21,577 is recorded in the Self Insurance Fund (internal service).

**LICKING COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
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**NOTE 12 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS**

Details of the changes in the bonds and other long-term obligations of the County for the year ended December 31, 2000 are indicated below:

Year Issued	Maturity Date	Interest Rate	Balance December 31, 1999	Issued (Retired)	Balance December 31, 2000	
<b>Enterprise Funds Long-Term Debt:</b>						
Mortgage Revenue Bond:						
1987	Sanitary Sewer System	2007	5.000%	\$752,000	(\$79,000)	\$673,000
General Obligation Bond:						
1993	Water System Improvement	2013	Various	625,000	(30,000)	595,000
Total Enterprise Long-Term Debt			<u>\$1,377,000</u>	<u>(\$109,000)</u>	<u>\$1,268,000</u>	
<b>General Long-Term Debt:</b>						
General Obligation Bonds:						
1986	County Jail	2007	6.570%	\$2,000,000	(\$250,000)	\$1,750,000
1988	County Building Improvements	2008	7.125%	585,000	(65,000)	520,000
1990	County Building Improvements	2011	6.625%	1,120,000	(65,000)	1,055,000
1990	Mental Health Facility Bonds	2005	6.750%	210,000	(35,000)	175,000
1990	MRDD Building	2000	6.750%	35,000	(35,000)	0
1991	Airport Equipment	2011	7.000%	180,000	(10,000)	170,000
1996	CSEA Building	2010	6.000%	740,000	(50,000)	690,000
1996	Engineers Road Building	2010	6.000%	520,000	(35,000)	485,000
1997	County Road Equipment	2002	5.000%	320,000	(35,000)	285,000
1997	Ohio MRDD Building Bonds	2017	5.250%	945,000	(30,000)	915,000
1998	Domestic Relations Court Building	2023	4.65% - 4.700%	4,125,000	(85,000)	4,040,000
1998	Airport Hanger	2018	5.200%	340,000	(10,000)	330,000
1999	Jail Improvement	2024	5.500%	3,395,000	(60,000)	3,335,000
1999	Energy Conservation Bonds	2008	4.850%	126,000	(14,000)	112,000
2000	Highway Projects	2010	6.000%	0	394,900	394,900
Total General Obligation Bonds				<u>14,641,000</u>	<u>(384,100)</u>	<u>14,256,900</u>
Special Assessment Bonds:						
1986	Buckeye Lake	2006	5.000%	157,000	(22,000)	135,000
1988	Beechwood Trails	2000	6.00% - 7.800%	160,000	(160,000)	0
1996	County Ditch	2004	7.750%	30,000	(6,000)	24,000
2000	Jardin Manor	2001	5.250%	0	253,000	253,000
Total Special Assessment Bonds (with governmental commitment)				<u>347,000</u>	<u>65,000</u>	<u>412,000</u>
Total General Long-Term Debt				<u>14,988,000</u>	<u>(319,100)</u>	<u>14,668,900</u>
<b>Other Long-Term Obligations:</b>						
Compensated Absences				1,858,284	669,847	2,528,131
Capital Lease Payable				2,831	(835)	1,996
Total Other Long-Term Obligations				<u>1,861,115</u>	<u>669,012</u>	<u>2,530,127</u>
Total General Long-Term Debt and Other Long-Term Obligations				<u>\$16,849,115</u>	<u>\$349,912</u>	<u>\$17,199,027</u>

**LICKING COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2000**

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**NOTE 12 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (Continued)**

The principal amount of the County's special assessment debt outstanding at December 31, 2000 of \$412,000, 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 \$156,295 in the Special Assessment Debt Service Fund at December 31, 2000 is reserved for the retirement of outstanding special assessment bonds.

**A. Principal and Interest Requirements**

A summary of the County's future debt service requirements including principal and interest at December 31, 2000 follows:

Years	General Obligation Bonds	Mortgage Revenue Bond	Special Assessment Bonds	Capital Lease	Totals
2001	\$2,454,403	\$116,650	\$302,533	\$1,045	\$2,874,631
2002	2,206,615	116,500	35,775	1,045	2,359,935
2003	2,017,464	116,150	33,250	87	2,166,951
2004	1,846,355	116,600	32,775	0	1,995,730
2005	1,693,606	115,800	24,250	0	1,833,656
2006-2010	6,397,536	232,300	24,150	0	6,653,986
2011-2015	3,666,756	0	0	0	3,666,756
2016-2020	3,082,822	0	0	0	3,082,822
2021-Thereafter	2,014,116	0	0	0	2,014,116
Totals	<u>\$25,379,673</u>	<u>\$814,000</u>	<u>\$452,733</u>	<u>\$2,177</u>	<u>\$26,648,583</u>

**B. Conduit Debt**

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

**LICKING COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
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**NOTE 13 - CAPITALIZED LEASE**

The City leases one copier as a capital lease. The original cost of the equipment, \$3,534, obtained under the capital lease is included in the General Fixed Assets Account Group and the related liability in the General Long-Term Obligations Account Group.

The following is a schedule of future minimum lease payments under the capital lease together with the present value of the net minimum lease payments as of December 31, 2000:

Year Ending December 31,	General Long-Term Obligations Account Group
2001	\$1,045
2002	1,045
2003	87
Minimum Lease Payments	2,177
Less amount representing interest at the City's incremental borrowing rate of interest	(181)
Present value of minimum lease payments	\$1,996

**NOTE 14 - CONTRIBUTED CAPITAL**

There were no changes to contributed capital during 2000. Contributed capital is as follows:

	Balance 12/31/2000
Water	\$62,208
Wastewater	246,280
Total Enterprise	\$308,488

**NOTE 15 - RISK MANAGEMENT**

**A. Insurance**

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

The County maintains replacement cost insurance on buildings and contents, as well as, personal property and contents, contractor's equipment and for fine arts with Ohio Casualty in the amount of \$54,466,903, as well as general liability for the Licking County Regional Airport Authority carried with the United States Fire Insurance Company in the amount of \$5,000,000. Fleet liability is carried with the Personal Service Company in the amount of \$1,000,000. Other property insurance includes the following: \$100,000 for valuable papers and records. Comprehensive boiler and machinery coverage is carried with the Buckeye Union Insurance Company and carried in the amount of \$30,000,000.

*LICKING COUNTY, OHIO*  
*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
*DECEMBER 31, 2000*

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**NOTE 15 - RISK MANAGEMENT (Continued)**

**A. Insurance** (Continued)

Other liability insurance includes law enforcement liability carried with the CAN Casualty Company in the amount of \$1,000,000 for each person and \$1,000,000 for each occurrence, public official error and omission liability carried with the Columbia Casualty Company in the amount of \$1,000,000, as well as public officials liability for the Licking County Regional Airport Authority carried with Coregis Insurance Company in the amount of \$1,000,000. Professional liability for the Probate/Juvenile Court Magistrates is carried with Lloyd's Of London in the amount of \$1,000,000 per claim and \$2,000,000 annual aggregate. Professional liability for the Recorder is carried with Lloyd's Of London Company in the amount of \$1,000,000.

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.

In 2000, the County participated in the County Commissioners Association of Ohio Worker's Compensation Group Rating Plan (Plan), an insurance purchasing pool. The Plan is intended to achieve lower worker's compensation rates while establishing safer working conditions and environments for the participants. The worker's compensation experience of the participating Counties is calculated as one experience and a common premium rate is applied to all participants in the Plan. Each participant pays its worker's compensation premium to the State based on the rate for the Plan rather than its individual rate. In order to allocate the savings derived by participation in the Plan, and to maximize the number of participants in the Plan, the Plan's executive committee annually collects rate contributions from or pays rate equalization rebates to the various participants. Participation in the Plan is limited to counties that can meet the Plan's selection criteria. The firm of Comp Management, Inc. provides administrative, cost control and actuarial services to the Plan. Each year, the County pays an enrollment fee to the Plan to cover the costs of administering the program.

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

**B. Self-Insurance**

The County has established a dental self-insurance program for employees. The County also administers a self-insured risk program that pays all general liability claims. An internal service fund is used to account for these programs. A liability of unpaid claims cost of \$472,132 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.

**LICKING COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2000**

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**NOTE 15 - RISK MANAGEMENT (Continued)**

**B. Self Insurance (Continued)**

Changes in the fund's claims liability in 1999 and 2000 were:

Fiscal Year	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claims Payments	Balance at Fiscal Year End
1999	\$116,962	\$958,318	(\$630,584)	\$444,696
2000	444,696	737,615	(710,179)	472,132

**C. Shared Risk Pool**

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

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

**NOTE 16 – CONSTRUCTION COMMITMENTS**

As of December 31, 2000, the County had the following commitments with respect to capital projects:

Project	Remaining Construction Commitment	Expected Date of Completion
Justice Center Addition	\$2,616,903	June 2001
Coroners Building	1,820	July 2001
Domestic Court Building	10,173	July 2001

**LICKING COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
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**NOTE 17 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS**

The County maintains two enterprise funds which provide water and sewer services. Financial information for the two enterprise funds is summarized below:

	<u>Water</u>	<u>Wastewater</u>	<u>Total</u>
Operating Revenues	\$217,745	\$1,764,667	\$1,982,412
Depreciation	31,771	220,476	252,247
Operating Income	66,334	392,359	458,693
Operating Transfers Out	(1,530)	(19,736)	(21,266)
Net Income	32,903	354,306	387,209
Property, Plant and Equipment:			
Additions	0	70,360	70,360
Deletions	(3,500)	0	(3,500)
Assets	1,077,092	8,620,077	9,697,169
Net Working Capital	185,773	1,226,279	1,412,052
Bonds Payable	595,000	673,000	1,268,000
Total Equity	478,190	7,855,962	8,334,152

**NOTE 18 – JOINT VENTURES**

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

The Board's revenue consists of a one mill district-wide tax levy and state and federal grants awarded to the joint county board. Since Licking County serves as the fiscal agent for the Board, the financial activity is presented as an agency fund. The County does not have an equity interest or an ongoing financial responsibility in the Board and the Board has no outstanding debt. Continued existence of the organization is dependent on the County's continued participation. In 2000, the County contributed \$2,048,490 which represents proceeds from the district wide tax levy. Complete financial statements can be obtained from the Licking-Knox Alcohol, Drug Addiction and Mental Health Services, Newark, Ohio.



*LICKING COUNTY, OHIO*  
*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
*DECEMBER 31, 2000*

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**NOTE 19 - 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 2000 and no future contributions by the County are anticipated. A twenty-one member policy committee, comprised of five members from each county and one at-large member appointed by the board of directors, is responsible for preparing the solid waste management plan of the District in conjunction with a sixteen-member Technical Advisory Council (members appointed by the policy committee). Continued existence of the District is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding.

**B. Licking County Cluster**

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

**C. Multi-County Juvenile Rehabilitation Facility**

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

*LICKING COUNTY, OHIO*  
*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
*DECEMBER 31, 2000*

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**NOTE 19 - JOINTLY GOVERNED ORGANIZATIONS (Continued)**

**C. Multi-County Juvenile Rehabilitation Facility** (Continued)

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

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

The Licking County Area Transportation Study (LCATS) was created as a result of the Intermodal Surface Transportation Efficiency Act of 1991 and the Clean Air Act of 1990. The main goal of LCATS is to utilize those Federal funds that are available to the County to produce the most efficient transportation system possible. LCATS Policy Committee is the MPO for Licking County and has been in existence since July 1993. The Policy Committee is comprised of the Mayor of Newark, the Mayor of Heath, a Licking County Commissioner, the Licking County Engineer and a Regional Transit Authority Representative. For 2000, the County contributed \$26,880 to the Organization. The continued existence of the MPO is not dependent on the County's continued participation and no equity interest exists. The MPO has no outstanding debt.

**E. Heath-Newark-Licking County Port Authority**

The Heath-Newark-Licking County Port Authority (the "Port Authority") is a legally separate entity created pursuant to Ohio Revised Code Section 4582.21. The Port Authority was created by Licking County, the City of Heath, and the City of Newark. The Port Authority is governed by a nine member board. The County, the City of Heath and the City of Newark each appoint three members. The Port Authority was created to operate the Newark Air Force Base. The Port Authority derives revenues from operating leases with a private corporation to be used for Port Authority administrative expenses and for the maintenance of the airbase. The County did not contribute any money to the Port Authority in 2000. The continued existence of the Port Authority is not dependent on the County's continued participation and the County does not have an equity interest in or financial responsibility for the Port Authority. The Port Authority has self supporting revenue debt.

**F. Licking County Children and Families First Council**

The Licking County Children and Families First Council (the "Council") is a jointly governed organization created under Ohio Revised Code Section 121.37. The Council is made up of the following members: Director of the Licking Knox County Mental Health and Recovery Services Board, Director of the Licking County Alcoholism Prevention Program, Health Commissioner of the Licking County Health Department, Health Commissioner of the City of Newark, Director of the Licking County Human Services, Director of Family and Health Services, Director of Moundbuilders Guidance Center, Director of Family Counseling Services, Director of Licking

*LICKING COUNTY, OHIO*  
*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
*DECEMBER 31, 2000*

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**NOTE 19 - JOINTLY GOVERNED ORGANIZATIONS (Continued)**

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

County Coalition for Housing, Superintendent of the Licking County Mental Retardation and Developmental Disabilities, Licking County Juvenile Court Judge, Superintendent of the Licking County Educational Services Center, the Superintendent of Newark City Schools, a representative of the City of Newark, a representative of the Licking Economic Action Development Study, a representative of the Licking County United Way, a representative from Family and Consumer Services, a representative of the County's Early Intervention Network, a representative of the Licking County Commissioners Office, the East District Family and Children First Coordinator and at least three individuals representing the interests of families of the County. When possible, the number of members representing families shall be equal to twenty percent of the Council's remaining membership. In 2000, the County made no contributions to the Council. Continued existence of the Council is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding.

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

The Licking-Muskingum Community Based Correctional Facility (CBCF) is a four county facility created pursuant to Ohio Revised Code Section 2301.51. The CBCF serves Licking, Muskingum, Coshocton, and Knox counties. The CBCF was formed in 1994 to offer treatment, education, work and other rehabilitation services to convicted felons within the four counties. The CBCF is governed by a seven member board comprised of two common pleas court judges from Licking, Muskingum and Coshocton counties and one common pleas court judge from Knox County. The common pleas judges and the respective county commissioners appoint a thirteen member citizens advisory board to assist in the operation of the CBCF. The board has total control over budgeting, personnel, and financial matters. The CBCF receives funding in the form of state grant monies which are used to provide the various services of the CBCF. Licking County serves as fiscal agent for the CBCF. During 2000, the CBCF received no monies from Licking County. The continued existence of the CBCF is not dependent on the County's continued participation and the County does not have an equity interest in or a financial responsibility for the CBCF. The CBCF has no outstanding debt.

**NOTE 20 - 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.

*LICKING COUNTY, OHIO*  
*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
*DECEMBER 31, 2000*

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**NOTE 21 - RELATED PARTY TRANSACTIONS**

LICCO, Inc., a discretely presented component unit of Licking County, received contributions from the County for facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its program. These contributions are reflected as operating revenues and operating expenses at cost or fair market value as applicable, in the general purpose financial statements. In 2000, these contributions were \$826,322

The Licking County Transit Board, a discretely presented component unit of Licking County, received contributions of \$69,639 from the County.

The Licking County Regional Airport Authority, a discretely presented component unit of Licking County, received contributions for debt service retirement. In 2000, these contributions totaled \$25,000.

The Licking County Transportation Improvement District, a discretely presented component unit of Licking County, received contributions of \$15,977 in 2000 from the County.

**NOTE 22 - CONTINGENT LIABILITIES**

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

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

***COMBINING AND INDIVIDUAL FUND AND ACCOUNT GROUP  
STATEMENTS AND SCHEDULES***

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***THE FOLLOWING COMBINING STATEMENTS AND SCHEDULES INCLUDE  
THE GENERAL FUND, SPECIAL REVENUE FUNDS, DEBT SERVICE FUNDS,  
CAPITAL PROJECTS FUNDS, ENTERPRISE FUNDS, FIDUCIARY FUNDS, THE  
GENERAL FIXED ASSETS ACCOUNT GROUP AND THE COMPONENT UNITS.***

***GENERAL FUND***

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The General Fund is used to account for government resources which are not accounted for in any other fund. The General Fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of the State of Ohio.

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

<b>GENERAL FUND</b>			
	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$19,384,842	\$19,469,308	\$84,466
Intergovernmental Revenues	4,542,362	4,754,086	211,724
Charges for Services	3,455,768	3,542,358	86,590
Licenses and Permits	15,383	15,768	385
Investment Earnings	2,502,403	2,560,257	57,854
Fines and Forfeitures	342,812	351,402	8,590
All Other Revenues	691,909	716,046	24,137
Total Revenues	30,935,479	31,409,225	473,746
<u>Expenditures:</u>			
<u>Public Safety:</u>			
<u>Coroner:</u>			
Personal Services	110,921	106,996	3,925
Contractual Services	130,307	109,650	20,657
Materials and Supplies	12,224	11,479	745
Other Expenditures	3,000	2,906	94
Total Coroner	256,452	231,031	25,421
<u>Adult Probation:</u>			
Personal Services	325,738	318,053	7,685
Contractual Services	311,418	311,418	0
Materials and Supplies	3,570	2,652	918
Capital Outlay	3,242	3,021	221
Total Adult Probation	643,968	635,144	8,824
<u>Sheriff:</u>			
Personal Services	7,453,939	7,134,323	319,616
Contractual Services	925,350	900,047	25,303
Materials and Supplies	513,629	511,436	2,193
Other Expenditures	70,044	65,311	4,733
Capital Outlay	867,500	597,444	270,056
Total Sheriff	9,830,462	9,208,561	621,901

(Continued)

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<b>GENERAL FUND</b>		Variance:
	<u>Revised</u>	<u>Actual</u>	Favorable
	<u>Budget</u>	<u>Actual</u>	<u>(Unfavorable)</u>
Emergency Management:			
Personal Services	117,903	62,159	55,744
Contractual Services	5,750	4,267	1,483
Materials and Supplies	3,741	3,359	382
Other Expenditures	3,231	2,379	852
Capital Outlay	<u>23,000</u>	<u>2,232</u>	<u>20,768</u>
Total Emergency Management	153,625	74,396	79,229
911 Emergency Center:			
Personal Services	895,168	636,468	258,700
Contractual Services	75,750	39,989	35,761
Materials and Supplies	6,095	5,239	856
Other Expenditures	2,000	178	1,822
Capital Outlay	<u>73,464</u>	<u>42,752</u>	<u>30,712</u>
Total 911 Emergency Center	1,052,477	724,626	327,851
Total Public Safety	<u>11,936,984</u>	<u>10,873,758</u>	<u>1,063,226</u>
Health:			
Humane Officer:			
Personal Services	35,247	31,109	4,138
Other Expenditures	<u>1,000</u>	<u>728</u>	<u>272</u>
Total Humane Officer	36,247	31,837	4,410
Registration of Vital Statistics:			
Other Expenditures	<u>3,000</u>	<u>2,037</u>	<u>963</u>
Total Registration of Vital Statistics	3,000	2,037	963
Health and Welfare:			
Contractual Services	20,142	19,065	1,077
Other Expenditures	<u>214,418</u>	<u>129,458</u>	<u>84,960</u>
Total Health and Welfare	234,560	148,523	86,037
Total Health	<u>273,807</u>	<u>182,397</u>	<u>91,410</u>
Human Services:			
Child Welfare Board:			
Other Expenditures	<u>4,000</u>	<u>1,198</u>	<u>2,802</u>
Total Child Welfare Board	4,000	1,198	2,802

(Continued)



**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<b>GENERAL FUND</b>		Variance:
	Revised Budget	Actual	Favorable (Unfavorable)
Veterans' Services Commission:			
Personal Services	179,692	150,981	28,711
Contractual Services	228,767	223,980	4,787
Materials and Supplies	5,850	4,611	1,239
Other Expenditures	23,508	20,404	3,104
Total Veterans' Services Commission	437,817	399,976	37,841
Indigent Fees:			
Contractual Services	631,442	590,457	40,985
Total Indigent Fees	631,442	590,457	40,985
Total Human Services	1,073,259	991,631	81,628
Community Development:			
Historical Society:			
Other Expenditures	21,700	21,000	700
Total Historical Society	21,700	21,000	700
Agriculture:			
Other Expenditures	457,042	455,192	1,850
Total Agriculture	457,042	455,192	1,850
Total Community Development	478,742	476,192	2,550
Public Works:			
Sanitation and Drainage:			
Personal Services	61,425	57,196	4,229
Contractual Services	34,307	275	34,032
Materials and Supplies	1,500	948	552
Total Sanitation and Drainage	97,232	58,419	38,813
Total Public Works	97,232	58,419	38,813
General Government:			
Commissioners:			
Personal Services	471,715	432,368	39,347
Contractual Services	63,373	33,105	30,268
Materials and Supplies	3,529	984	2,545
Other Expenditures	15,000	6,029	8,971
Total Commissioners	553,617	472,486	81,131

(Continued)

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

<b>GENERAL FUND</b>			
	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>Auditor:</b>			
Personal Services	633,416	614,432	18,984
Contractual Services	114,215	60,134	54,081
Materials and Supplies	38,224	29,658	8,566
Other Expenditures	<u>6,155</u>	<u>4,178</u>	<u>1,977</u>
Total Auditor	792,010	708,402	83,608
<b>Treasurer:</b>			
Personal Services	354,269	345,692	8,577
Contractual Services	39,401	37,680	1,721
Materials and Supplies	19,157	18,935	222
Other Expenditures	<u>66,270</u>	<u>57,918</u>	<u>8,352</u>
Total Treasurer	479,097	460,225	18,872
<b>Prosecutor:</b>			
Personal Services	1,307,601	1,226,891	80,710
Contractual Services	15,193	7,576	7,617
Materials and Supplies	35,852	31,788	4,064
Other Expenditures	<u>28,252</u>	<u>21,900</u>	<u>6,352</u>
Total Prosecutor	1,386,898	1,288,155	98,743
<b>Budget Commission:</b>			
Other Expenditures	<u>22,720</u>	<u>3,000</u>	<u>19,720</u>
Total Budget Commission	22,720	3,000	19,720
<b>Bureau of Inspection:</b>			
Contractual Services	<u>100,827</u>	<u>80,687</u>	<u>20,140</u>
Total Bureau of Inspection	100,827	80,687	20,140
<b>County Planning Commission:</b>			
Personal Services	523,251	316,957	206,294
Contractual Services	49,984	31,529	18,455
Materials and Supplies	5,867	5,757	110
Other Expenditures	<u>24,196</u>	<u>23,144</u>	<u>1,052</u>
Total County Planning Commission	603,298	377,387	225,911

(Continued)

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

<b>GENERAL FUND</b>			
	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Board of Elections:			
Personal Services	564,069	399,122	164,947
Contractual Services	69,000	52,963	16,037
Materials and Supplies	92,830	80,633	12,197
Other Expenditures	1,740	1,060	680
Total Board of Elections	727,639	533,778	193,861
Maintenance and Operations:			
Personal Services	385,658	349,487	36,171
Contractual Services	1,532,496	1,389,621	142,875
Materials and Supplies	520,105	437,614	82,491
Other Expenditures	34,101	33,983	118
Capital Outlay	786,683	768,226	18,457
Total Maintenance and Operations	3,259,043	2,978,931	280,112
Information Systems Management:			
Personal Services	429,878	394,266	35,612
Contractual Services	717,242	700,022	17,220
Materials and Supplies	53,074	49,654	3,420
Other Expenditures	1,666	1,189	477
Capital Outlay	375,540	367,102	8,438
Total Information Systems Management	1,577,400	1,512,233	65,167
Human Resources:			
Personal Services	152,541	135,918	16,623
Contractual Services	27,562	16,890	10,672
Materials and Supplies	2,300	2,300	0
Other Expenditures	2,250	2,132	118
Total Human Resources	184,653	157,240	27,413
County Recorder:			
Personal Services	448,567	372,441	76,126
Contractual Services	400	0	400
Materials and Supplies	33,186	27,651	5,535
Other Expenditures	2,000	1,811	189
Total County Recorder	484,153	401,903	82,250

(Continued)

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

<b>GENERAL FUND</b>			
	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Insurance/Pension/Taxes:			
Personal Services	544,907	449,507	95,400
Contractual Services	82,000	63,844	18,156
Total Insurance/Pension/Taxes	626,907	513,351	113,556
Court of Appeals:			
Other Expenditures	30,000	11,457	18,543
Total Court of Appeals	30,000	11,457	18,543
Common Pleas Court:			
Personal Services	505,981	473,787	32,194
Contractual Services	94,358	72,928	21,430
Materials and Supplies	19,393	17,813	1,580
Other Expenditures	4,869	3,381	1,488
Total Common Pleas Court	624,601	567,909	56,692
Juvenile Court:			
Personal Services	1,424,309	1,363,292	61,017
Contractual Services	65,369	50,973	14,396
Materials and Supplies	19,962	17,095	2,867
Other Expenditures	745,984	707,581	38,403
Total Juvenile Court	2,255,624	2,138,941	116,683
Probate Court:			
Personal Services	250,561	240,112	10,449
Contractual Services	24,629	16,652	7,977
Materials and Supplies	15,049	13,381	1,668
Other Expenditures	4,500	3,315	1,185
Total Probate Court	294,739	273,460	21,279
Clerk of Courts:			
Personal Services	462,577	401,204	61,373
Contractual Services	800	0	800
Materials and Supplies	25,551	22,164	3,387
Other Expenditures	1,000	883	117
Total Clerk of Courts	489,928	424,251	65,677

(Continued)

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<b>GENERAL FUND</b>		Variance:
	Revised		Favorable
	<u>Budget</u>	<u>Actual</u>	<u>(Unfavorable)</u>
Municipal Court:			
Personal Services	166,218	156,613	9,605
Contractual Services	44,000	31,109	12,891
Total Municipal Court	<u>210,218</u>	<u>187,722</u>	<u>22,496</u>
Domestic Court:			
Personal Services	818,552	567,634	250,918
Contractual Services	22,278	5,102	17,176
Materials and Supplies	29,186	23,787	5,399
Other Expenditures	9,435	4,574	4,861
Total Domestic Court	<u>879,451</u>	<u>601,097</u>	<u>278,354</u>
General Administration:			
Contractual Services	276,617	165,308	111,309
Other Expenditures	83,802	219,244	(135,442)
Total General Administration	<u>360,419</u>	<u>384,552</u>	<u>(24,133)</u>
Total General Government	<u>15,943,242</u>	<u>14,077,167</u>	<u>1,866,075</u>
Capital Outlay:	916,020	557,726	358,294
Intergovernmental:	891,213	891,213	0
Total Expenditures	<u>31,610,499</u>	<u>28,108,503</u>	<u>3,501,996</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(675,020)	3,300,722	3,975,742
<u>Other Financing Sources (Uses):</u>			
Proceeds from the Sale of Fixed Assets	348,956	357,700	8,744
Operating Transfers In	479,789	459,355	(20,434)
Operating Transfers Out	(2,692,651)	(2,674,651)	18,000
Advances In	568,870	587,972	19,102
Advances Out	(150,000)	(363,650)	(213,650)
Total Other Financing Sources (Uses)	<u>(1,445,036)</u>	<u>(1,633,274)</u>	<u>(188,238)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(2,120,056)	1,667,448	3,787,504
Fund Balance at Beginning of Year	4,147,738	4,147,738	0
Prior Year Encumbrances	1,837,421	1,837,421	0
Fund Balance at End of Year	<u>\$3,865,103</u>	<u>\$7,652,607</u>	<u>\$3,787,504</u>

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

**Dog and Kennel Fund**

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

**Public Assistance Fund**

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.

**Children's Services Fund**

To account for monies received from federal and state grants, support collections, tax levies, and VA and social security. Major expenditures are for foster homes, emergency shelters, medical treatment, school supplies, counseling, and parental training.

**Real Estate Assessment Fund**

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

**Motor Vehicle and Gasoline Tax Fund**

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

**Community MRDD Fund**

To account for revenue expended for public service which is derived from tax levies and Federal and State grants. Expenses would include operating the Starlight School, provide supported living for the mentally retarded and the developmentally disabled, and provide direct care workers, house modification, rent and food.

**Recycle Drop-Off Fund**

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

**Adult Probation Fund**

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

(Continued)

**Planning Fund**

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

**Litter Control Fund**

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

**Child Support Enforcement Fund**

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

**Senior Citizen Levy Fund**

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

**Indigent Guardianship Fund**

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

**Intensive Probation Program Fund**

To record revenues from the Ohio Department of Rehabilitation and Correction. The grant funds a specialized unit for intensive supervised probation for repeat property offenders.

**Indigent Alcohol Treatment Fund**

House Bill 1837 requires that counties where municipal courts are located place 50 percent of fine money in this fund. Expenditures pay for persons convicted of a DUI to attend an alcohol and drug addiction treatment program.

**Legal Research Fund**

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

**Computer Replacement Fund**

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

**Certificate of Title Fund**

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

**County Recorder Equipment Fund**

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

(Continued)

**Project Impact Fund**

To account for grant monies designated to provide education and equipment for the training and development of participating Counties to build a disaster resistant community.

**Multi-Systematic Therapy Fund**

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

**Community Based Facility Fund**

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

**Emergency Planning Fund**

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

**Granville South Sanitary Sewer Fund**

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

**Southwest Licking Watershed Fund**

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

**Johnstown-Monroe Sewer Fund**

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

**County Facility Plan Fund**

To account for state grants used to identify and evaluate wastewater management needs and opportunities within the planning area.

**Conduct of Business Fund**

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

**Buildings and Flood Plain Fund**

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

**Domestic Violence Fund**

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

**Indigent Council Fees Fund**

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

(Continued)



**Coroners Laboratory Fund**

To account for grant monies to be used for the operation of the coroners laboratory.

**Licking County Pride Fund**

To account for the costs associated with a program established to try and reduce the number of school suspensions, school days missed and to reduce the need for law enforcement and juvenile officers.

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

**Delinquent Tax Collection Fund**

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

**Law Enforcement Education Fund**

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

**Open Space and Recreation Fund**

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

**Commissary Fund**

To account for revenues generated through the Sheriff's department from sales within the commissary.

(This fund only exists on a GAAP basis and is not part of the County's appropriated budget, therefore no budgetary schedule is presented.)

**Mental Health Levy Fund**

To account for levied tax proceeds by the Mental Health Department to repay operating revenues advanced by the County.

(This fund only exists on a GAAP basis and is not part of the County's appropriated budget, therefore no budgetary schedule is presented.)

**Department of Youth Services Fund**

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

**Transit Board Fund**

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

**Ditch Maintenance Fund**

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

**LICKING COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2000**

	Dog and Kennel Fund	Public Assistance Fund	Children's Services Fund	Real Estate Assessment Fund
<u>Assets:</u>				
Cash and Cash Equivalents	\$27,828	\$1,783,549	\$1,218,297	\$1,652,596
Investments	0	951,081	649,660	881,251
Receivables (net of allowances for doubtful accounts):				
Accounts	27,612	0	0	0
Loans	0	0	0	0
Interest	0	0	0	0
Due from Other Funds	0	0	2,211,093	0
Intergovernmental Receivables	0	215,990	0	0
Inventory of Supplies at Cost	0	1,478	0	0
Prepaid Items	0	25,629	0	0
Restricted Assets:				
Cash with Fiscal Agent	0	0	0	0
Total Assets	<u>\$55,440</u>	<u>\$2,977,727</u>	<u>\$4,079,050</u>	<u>\$2,533,847</u>
<u>Liabilities and Fund Equity:</u>				
Liabilities:				
Accounts Payable	\$4,349	\$120,890	\$111,757	\$9,887
Accrued Wages and Benefits	2,751	194,175	0	2,195
Intergovernmental Payables	1,462	31,438	120,233	4,118
Interfund Loans Payable	0	0	0	0
Accrued Interest Payable	0	0	0	0
Deferred Revenue	0	0	2,211,093	0
Retainage Payable	0	0	0	0
Compensated Absences Payable	0	942	0	0
Total Liabilities	<u>8,562</u>	<u>347,445</u>	<u>2,443,083</u>	<u>16,200</u>
Fund Equity:				
Fund Balance:				
Reserved for Encumbrances	8,709	1,011,729	115,359	5,747
Reserved for Supplies Inventory	0	1,478	0	0
Reserved for Prepaid Items	0	25,629	0	0
Reserved for Loan Commitment:	0	0	0	0
Unreserved	38,169	1,591,446	1,520,608	2,511,900
Total Fund Equity	<u>46,878</u>	<u>2,630,282</u>	<u>1,635,967</u>	<u>2,517,647</u>
Total Liabilities and Fund Equity	<u>\$55,440</u>	<u>\$2,977,727</u>	<u>\$4,079,050</u>	<u>\$2,533,847</u>

**LICKING COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2000**

Motor Vehicle and Gasoline Tax Fund	Community MRDD Fund	Recycle Drop-Off Fund	Adult Probation Fund	Planning Fund	Litter Control Fund
\$768,329	\$1,757,149	\$152,468	\$104,873	\$725,125	\$85,325
409,713	937,003	0	0	386,675	0
0	0	0	0	0	0
0	0	0	0	2,265,072	0
0	0	0	0	2,626	0
188,074	5,769,641	0	0	0	0
0	0	0	1,368	71,699	0
147,567	0	0	0	754	4,833
0	15,067	0	0	0	0
0	0	0	0	23,319	0
<u>\$1,513,683</u>	<u>\$8,478,860</u>	<u>\$152,468</u>	<u>\$106,241</u>	<u>\$3,475,270</u>	<u>\$90,158</u>
\$114,304	\$46,949	\$941	\$2,637	\$16,258	\$7,399
51,188	114,278	0	5,373	822	1,100
23,330	48,671	0	3,931	1,448	874
12,500	0	0	0	0	0
573	0	0	0	0	0
0	5,769,641	0	0	0	0
0	0	0	0	23,319	0
21,268	0	0	0	0	0
<u>223,163</u>	<u>5,979,539</u>	<u>941</u>	<u>11,941</u>	<u>41,847</u>	<u>9,373</u>
375,530	206,134	98,268	437	45,716	18,768
147,567	0	0	0	754	4,833
0	15,067	0	0	0	0
0	0	0	0	2,265,072	0
<u>767,423</u>	<u>2,278,120</u>	<u>53,259</u>	<u>93,863</u>	<u>1,121,881</u>	<u>57,184</u>
<u>1,290,520</u>	<u>2,499,321</u>	<u>151,527</u>	<u>94,300</u>	<u>3,433,423</u>	<u>80,785</u>
<u>\$1,513,683</u>	<u>\$8,478,860</u>	<u>\$152,468</u>	<u>\$106,241</u>	<u>\$3,475,270</u>	<u>\$90,158</u>

(Continued)

**LICKING COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2000**

	Child Support Enforcement Fund	Senior Citizen Levy Fund	Indigent Guardianship Fund	Intensive Probation Program Fund
<b>Assets:</b>				
Cash and Cash Equivalents	\$461,821	\$393,567	\$58,009	\$1,911
Investments	0	209,870	0	0
Receivables (net of allowances for doubtful accounts):				
Accounts	0	0	0	0
Loans	0	0	0	0
Interest	0	0	0	0
Due from Other Funds	0	1,690,023	0	0
Intergovernmental Receivables	0	0	1,490	0
Inventory of Supplies at Cost	2,077	0	0	0
Prepaid Items	12,327	0	0	0
Restricted Assets:				
Cash with Fiscal Agent	0	0	0	0
Total Assets	<u>\$476,225</u>	<u>\$2,293,460</u>	<u>\$59,499</u>	<u>\$1,911</u>
<b>Liabilities and Fund Equity:</b>				
<b>Liabilities:</b>				
Accounts Payable	\$5,408	\$0	\$844	\$0
Accrued Wages and Benefits	12,421	0	0	0
Intergovernmental Payables	22,164	0	0	0
Interfund Loans Payable	105,372	0	0	0
Accrued Interest Payable	0	0	0	0
Deferred Revenue	0	1,690,023	0	0
Retainage Payable	0	0	0	0
Compensated Absences Payable	13,388	0	0	0
Total Liabilities	<u>158,753</u>	<u>1,690,023</u>	<u>844</u>	<u>0</u>
<b>Fund Equity:</b>				
<b>Fund Balance:</b>				
Reserved for Encumbrances	430	0	0	0
Reserved for Supplies Inventory	2,077	0	0	0
Reserved for Prepaid Items	12,327	0	0	0
	0	0	0	0
Unreserved	<u>302,638</u>	<u>603,437</u>	<u>58,655</u>	<u>1,911</u>
Total Fund Equity	<u>317,472</u>	<u>603,437</u>	<u>58,655</u>	<u>1,911</u>
Total Liabilities and Fund Equity	<u>\$476,225</u>	<u>\$2,293,460</u>	<u>\$59,499</u>	<u>\$1,911</u>

**LICKING COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2000**

Indigent Alcohol Treatment Fund	Legal Research Fund	Computer Replacement Fund	Certificate of Title Fund	County Recorder Equipment Fund	Project Impact Fund
\$1,501	\$76,074	\$67,245	\$433,066	\$216,930	\$9,790
0	0	0	230,933	0	0
0	0	0	0	504	0
0	0	0	0	0	0
0	0	0	0	0	0
0	2,730	1,432	39,305	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$1,501</u>	<u>\$78,804</u>	<u>\$68,677</u>	<u>\$703,304</u>	<u>\$217,434</u>	<u>\$9,790</u>
\$0	\$850	\$13,986	\$0	\$0	\$0
0	0	0	1,864	0	0
0	0	0	3,310	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>850</u>	<u>13,986</u>	<u>5,174</u>	<u>0</u>	<u>0</u>
0	0	3,258	543	348	80
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>1,501</u>	<u>77,954</u>	<u>51,433</u>	<u>697,587</u>	<u>217,086</u>	<u>9,710</u>
<u>1,501</u>	<u>77,954</u>	<u>54,691</u>	<u>698,130</u>	<u>217,434</u>	<u>9,790</u>
<u>\$1,501</u>	<u>\$78,804</u>	<u>\$68,677</u>	<u>\$703,304</u>	<u>\$217,434</u>	<u>\$9,790</u>

(Continued)

**LICKING COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2000**

	Multi-Systemic Therapy Fund	Community Based Facility Fund	Emergency Planning Fund	Granville South Sanitary Sewer Fund
<b>Assets:</b>				
Cash and Cash Equivalents	\$125,394	\$293,545	\$66,281	\$42,155
Investments	0	0	0	0
Receivables (net of allowances for doubtful accounts):				
Accounts	0	0	0	0
Loans	0	0	0	0
Interest	0	0	0	0
Due from Other Funds	0	0	0	0
Intergovernmental Receivables	0	0	0	0
Inventory of Supplies at Cost	0	0	0	0
Prepaid Items	0	0	0	0
Restricted Assets:				
Cash with Fiscal Agent	0	0	0	0
Total Assets	<u>\$125,394</u>	<u>\$293,545</u>	<u>\$66,281</u>	<u>\$42,155</u>
<b>Liabilities and Fund Equity:</b>				
<b>Liabilities:</b>				
Accounts Payable	\$2,266	\$41,906	\$389	\$0
Accrued Wages and Benefits	607	14,178	0	0
Intergovernmental Payables	984	13,627	0	0
Interfund Loans Payable	0	0	0	0
Accrued Interest Payable	0	0	0	0
Deferred Revenue	0	0	0	0
Retainage Payable	0	0	0	0
Compensated Absences Payable	0	0	0	0
Total Liabilities	<u>3,857</u>	<u>69,711</u>	<u>389</u>	<u>0</u>
<b>Fund Equity:</b>				
<b>Fund Balance:</b>				
Reserved for Encumbrances	1,628	18,342	1,564	0
Reserved for Supplies Inventory	0	0	0	0
Reserved for Prepaid Items	0	0	0	0
Unreserved	119,909	205,492	64,328	42,155
Total Fund Equity	<u>121,537</u>	<u>223,834</u>	<u>65,892</u>	<u>42,155</u>
Total Liabilities and Fund Equity	<u>\$125,394</u>	<u>\$293,545</u>	<u>\$66,281</u>	<u>\$42,155</u>

**LICKING COUNTY, OHIO  
COMBINING BALANCE SHEET  
SPECIAL REVENUE FUNDS  
DECEMBER 31, 2000**

h	Southwest Licking Watershed Fund	Johnstown- Monroe Sewer Fund	County Facility Plan Fund	Conduct of Business Fund	Buildings and Flood Plain Fund	Domestic Violence Fund
	\$23	\$60,329	\$19,494	\$6,166	\$16,805	\$22,675
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	45	0	2,000
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	<u>\$23</u>	<u>\$60,329</u>	<u>\$19,494</u>	<u>\$6,211</u>	<u>\$16,805</u>	<u>\$24,675</u>
	\$0	\$0	\$0	\$0	\$0	\$22,675
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>22,675</u>
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	<u>23</u>	<u>60,329</u>	<u>19,494</u>	<u>6,211</u>	<u>16,805</u>	<u>2,000</u>
	<u>23</u>	<u>60,329</u>	<u>19,494</u>	<u>6,211</u>	<u>16,805</u>	<u>2,000</u>
	<u>\$23</u>	<u>\$60,329</u>	<u>\$19,494</u>	<u>\$6,211</u>	<u>\$16,805</u>	<u>\$24,675</u>

(Continued)

**LICKING COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2000**

	Indigent Council Fees Fund	Coroners Laboratory Fund	Delinquent Tax Collection Fund	Law Enforcement Education Fund
<b>Assets:</b>				
Cash and Cash Equivalents	\$39,776	\$4,400	\$395,180	\$14,465
Investments	0	0	210,731	0
Receivables (net of allowances for doubtful accounts):				
Accounts	0	0	0	0
Loans	0	0	0	0
Interest	0	0	0	0
Due from Other Funds	0	0	0	0
Intergovernmental Receivables	0	0	0	0
Inventory of Supplies at Cost	0	0	0	0
Prepaid Items	0	0	0	0
Restricted Assets:				
Cash with Fiscal Agent	0	0	0	25,239
Total Assets	<u>\$39,776</u>	<u>\$4,400</u>	<u>\$605,911</u>	<u>\$39,704</u>
<b>Liabilities and Fund Equity:</b>				
<b>Liabilities:</b>				
Accounts Payable	\$1,118	\$477	\$4,528	\$0
Accrued Wages and Benefits	0	0	526	0
Intergovernmental Payables	0	0	975	0
Interfund Loans Payable	0	0	0	0
Accrued Interest Payable	0	0	0	0
Deferred Revenue	0	0	0	0
Retainage Payable	0	0	0	0
Compensated Absences Payable	0	0	0	0
Total Liabilities	<u>1,118</u>	<u>477</u>	<u>6,029</u>	<u>0</u>
<b>Fund Equity:</b>				
<b>Fund Balance:</b>				
Reserved for Encumbrances	0	0	6,271	0
Reserved for Supplies Inventory	0	0	0	0
Reserved for Prepaid Items	0	0	0	0
0	0	0	0	0
Unreserved	<u>38,658</u>	<u>3,923</u>	<u>593,611</u>	<u>39,704</u>
Total Fund Equity	<u>38,658</u>	<u>3,923</u>	<u>599,882</u>	<u>39,704</u>
Total Liabilities and Fund Equity	<u>\$39,776</u>	<u>\$4,400</u>	<u>\$605,911</u>	<u>\$39,704</u>



**LICKING COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2000**

Open Space and Recreation Fund	Commissary Fund	Mental Health Levy Fund	Department of Youth Services Fund	Transit Board Fund	Ditch Maintenance Fund	Totals
\$8,420	\$0	\$0	\$333,305	\$41,383	\$206,687	\$11,691,936
0	0	0	0	0	0	4,866,917
0	0	0	0	2,301	0	30,417
0	0	0	0	0	0	2,265,072
0	0	0	0	0	0	2,626
0	0	2,284,793	0	0	3,310	12,146,934
0	0	0	0	22,672	0	358,731
0	0	0	0	5,464	0	162,173
0	0	0	0	0	0	53,023
0	9,930	0	0	0	0	58,488
<u>\$8,420</u>	<u>\$9,930</u>	<u>\$2,284,793</u>	<u>\$333,305</u>	<u>\$71,820</u>	<u>\$209,997</u>	<u>\$31,636,317</u>
\$0	\$0	\$0	\$1,176	\$6,693	\$0	\$537,687
0	0	0	913	221	0	402,612
0	0	0	1,784	660	0	279,009
0	0	0	0	0	13,857	131,729
0	0	0	0	0	37	610
0	0	2,284,793	0	0	3,310	11,958,860
0	0	0	0	0	0	23,319
0	0	0	0	0	0	35,598
<u>0</u>	<u>0</u>	<u>2,284,793</u>	<u>3,873</u>	<u>7,574</u>	<u>17,204</u>	<u>13,369,424</u>
0	0	0	3,360	31,566	1,967	1,955,754
0	0	0	0	5,464	0	162,173
0	0	0	0	0	0	53,023
0	0	0	0	0	0	2,265,072
<u>8,420</u>	<u>9,930</u>	<u>0</u>	<u>326,072</u>	<u>27,216</u>	<u>190,826</u>	<u>13,830,871</u>
<u>8,420</u>	<u>9,930</u>	<u>0</u>	<u>329,432</u>	<u>64,246</u>	<u>192,793</u>	<u>18,266,893</u>
<u>\$8,420</u>	<u>\$9,930</u>	<u>\$2,284,793</u>	<u>\$333,305</u>	<u>\$71,820</u>	<u>\$209,997</u>	<u>\$31,636,317</u>

**LICKING COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Dog and Kennel Fund	Public Assistance Fund	Children's Services Fund	Real Estate Assessment Fund
<u>Revenues:</u>				
Taxes	\$0	\$0	\$1,947,969	\$0
Intergovernmental Revenues	0	11,697,191	1,566,990	0
Charges for Services	8,092	0	285,224	952,421
Licenses and Permits	186,806	0	0	0
Investment Earnings	0	0	0	0
Special Assessments	0	0	0	0
Fines and Forfeitures	36,640	0	0	0
All Other Revenues	932	235,012	9,102	653
Total Revenues	<u>232,470</u>	<u>11,932,203</u>	<u>3,809,285</u>	<u>953,074</u>
<u>Expenditures:</u>				
Public Safety	0	0	0	0
Health	227,717	0	0	0
Human Services	0	12,244,697	3,080,180	0
Community Development	0	0	0	0
Public Works	0	0	0	0
General Government	0	0	0	609,518
Intergovernmental	0	0	0	0
Debt Service:				
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>227,717</u>	<u>12,244,697</u>	<u>3,080,180</u>	<u>609,518</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,753	(312,494)	729,105	343,556
<u>Other Financing Sources (Uses):</u>				
Operating Transfers In	0	1,991,911	0	0
Operating Transfers Out	0	0	(1,564,911)	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>1,991,911</u>	<u>(1,564,911)</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	4,753	1,679,417	(835,806)	343,556
Fund Balance at Beginning of Year (Restated)	42,125	956,077	2,471,773	2,174,091
Increase (Decrease) in Inventory Reserve	0	(5,212)	0	0
Fund Balance at End of Year	<u>\$46,878</u>	<u>\$2,630,282</u>	<u>\$1,635,967</u>	<u>\$2,517,647</u>

**LICKING COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

Motor Vehicle and Gasoline Tax Fund	Community MRDD Fund	Recycle Drop-Off Fund	Adult Probation Fund	Planning Fund	Litter Control Fund	Child Support Enforcement Fund
\$349,762	\$4,919,305	\$0	\$0	\$0	\$0	\$0
4,795,402	3,889,199	498,966	234,832	600,762	136,849	2,773,581
58,356	622,225	0	21,765	0	0	396,329
0	0	0	0	0	0	0
0	0	0	0	67,642	0	0
0	0	0	0	0	0	0
250,565	0	0	0	0	0	0
2,816	2,003	0	0	91,489	57	0
<u>5,456,901</u>	<u>9,432,732</u>	<u>498,966</u>	<u>256,597</u>	<u>759,893</u>	<u>136,906</u>	<u>3,169,910</u>
0	0	0	367,857	0	0	0
0	0	0	0	0	0	0
0	8,722,899	0	0	0	0	3,499,464
0	0	0	0	737,320	0	0
5,310,431	0	327,902	0	0	108,101	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>719</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>5,311,150</u>	<u>8,722,899</u>	<u>327,902</u>	<u>367,857</u>	<u>737,320</u>	<u>108,101</u>	<u>3,499,464</u>
145,751	709,833	171,064	(111,260)	22,573	28,805	(329,554)
44,591	0	0	0	0	19,537	336,000
<u>(150,000)</u>	<u>0</u>	<u>(19,537)</u>	<u>0</u>	<u>0</u>	<u>(19,868)</u>	<u>0</u>
<u>(105,409)</u>	<u>0</u>	<u>(19,537)</u>	<u>0</u>	<u>0</u>	<u>(331)</u>	<u>336,000</u>
40,342	709,833	151,527	(111,260)	22,573	28,474	6,446
1,257,428	1,789,488	0	205,560	3,410,948	51,227	311,889
<u>(7,250)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(98)</u>	<u>1,084</u>	<u>(863)</u>
<u>\$1,290,520</u>	<u>\$2,499,321</u>	<u>\$151,527</u>	<u>\$94,300</u>	<u>\$3,433,423</u>	<u>\$80,785</u>	<u>\$317,472</u>

(Continued)

**LICKING COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Senior Citizen Levy Fund	Indigent Guardianship Fund	Intensive Probation Program Fund	Indigent Alcohol Treatment Fund
<u>Revenues:</u>				
Taxes	\$1,479,347	\$0	\$0	\$0
Intergovernmental Revenues	79,349	0	0	0
Charges for Services	0	0	0	0
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Special Assessments	0	0	0	0
Fines and Forfeitures	0	21,634	0	23,736
All Other Revenues	0	0	0	0
Total Revenues	1,558,696	21,634	0	23,736
<u>Expenditures:</u>				
Public Safety	0	0	0	0
Health	0	0	0	0
Human Services	1,550,500	0	0	0
Community Development	0	0	0	0
Public Works	0	0	0	0
General Government	0	28,839	0	24,136
Intergovernmental	0	0	0	0
Debt Service:				
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	1,550,500	28,839	0	24,136
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,196	(7,205)	0	(400)
<u>Other Financing Sources (Uses):</u>				
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	8,196	(7,205)	0	(400)
Fund Balance at Beginning of Year (Restated)	595,241	65,860	1,911	1,901
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balance at End of Year	\$603,437	\$58,655	\$1,911	\$1,501

**LICKING COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

Legal Research Fund	Computer Replacement Fund	Certificate of Title Fund	County Recorder Equipment Fund	Project Impact Fund	Multi-Systemic Therapy Fund	Community Based Facility Fund
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	156,750	110,568	1,218,568
34,960	25,989	586,627	151,357	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	175	0	0
<u>34,960</u>	<u>25,989</u>	<u>586,627</u>	<u>151,357</u>	<u>156,925</u>	<u>110,568</u>	<u>1,218,568</u>
0	0	0	0	150,077	0	1,511,264
0	0	0	0	0	173,641	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
33,664	39,704	510,292	80,278	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>33,664</u>	<u>39,704</u>	<u>510,292</u>	<u>80,278</u>	<u>150,077</u>	<u>173,641</u>	<u>1,511,264</u>
1,296	(13,715)	76,335	71,079	6,848	(63,073)	(292,696)
0	0	119,751	0	0	154,692	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>119,751</u>	<u>0</u>	<u>0</u>	<u>154,692</u>	<u>0</u>
1,296	(13,715)	196,086	71,079	6,848	91,619	(292,696)
76,658	68,406	502,044	146,355	2,942	29,918	516,530
0	0	0	0	0	0	0
<u>\$77,954</u>	<u>\$54,691</u>	<u>\$698,130</u>	<u>\$217,434</u>	<u>\$9,790</u>	<u>\$121,537</u>	<u>\$223,834</u>

(Continued)

**LICKING COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Emergency Planning Fund	Granville South Sanitary Sewer Fund	Southwest Licking Watershed Fund	Johnstown- Monroe Sewer Fund
<u>Revenues:</u>				
Taxes	\$0	\$0	\$0	\$0
Intergovernmental Revenues	15,607	0	0	0
Charges for Services	0	0	0	0
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Special Assessments	0	0	0	0
Fines and Forfeitures	0	0	0	0
All Other Revenues	2,750	0	0	0
Total Revenues	18,357	0	0	0
<u>Expenditures:</u>				
Public Safety	20,038	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Community Development	0	0	0	0
Public Works	0	0	0	0
General Government	0	0	0	0
Intergovernmental	0	0	0	0
Debt Service:				
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	20,038	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,681)	0	0	0
<u>Other Financing Sources (Uses):</u>				
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,681)	0	0	0
Fund Balance at Beginning of Year (Restated)	67,573	42,155	23	60,329
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balance at End of Year	\$65,892	\$42,155	\$23	\$60,329

**LICKING COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

County Facility Plan Fund	Conduct of Business Fund	Buildings and Flood Plain Fund	Domestic Violence Fund	Indigent Council Fees Fund	Coroners Laboratory Fund	Licking County Pride Fund
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	9,210	4,400	4,339
0	0	0	0	0	0	0
0	1,100	0	42,904	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	1,100	0	42,904	9,210	4,400	4,339
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	67,956	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	4,339
0	0	0	0	13,512	477	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	67,956	13,512	477	4,339
0	1,100	0	(25,052)	(4,302)	3,923	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	1,100	0	(25,052)	(4,302)	3,923	0
19,494	5,111	16,805	27,052	42,960	0	0
0	0	0	0	0	0	0
<u>\$19,494</u>	<u>\$6,211</u>	<u>\$16,805</u>	<u>\$2,000</u>	<u>\$38,658</u>	<u>\$3,923</u>	<u>\$0</u>

(Continued)

**LICKING COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Law			
	Delinquent Tax Collection Fund	Enforcement Education Fund	Open Space and Recreation Fund	Commissary Fund
<u>Revenues:</u>				
Taxes	\$0	\$0	\$0	\$0
Intergovernmental Revenues	0	0	1,515	0
Charges for Services	193,498	0	0	0
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Special Assessments	0	0	0	0
Fines and Forfeitures	0	25,129	0	0
All Other Revenues	0	0	0	0
Total Revenues	193,498	25,129	1,515	0
<u>Expenditures:</u>				
Public Safety	0	7,641	0	3,899
Health	0	0	0	0
Human Services	0	0	0	0
Community Development	0	0	0	0
Public Works	0	0	0	0
General Government	195,720	0	0	0
Intergovernmental	0	0	0	0
Debt Service:				
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	195,720	7,641	0	3,899
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,222)	17,488	1,515	(3,899)
<u>Other Financing Sources (Uses):</u>				
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(2,222)	17,488	1,515	(3,899)
Fund Balance at Beginning of Year (Restated)	602,104	22,216	6,905	13,829
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balance at End of Year	\$599,882	\$39,704	\$8,420	\$9,930



**LICKING COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

Mental Health Levy Fund	Department of Youth Services Fund	Transit Board Fund	Ditch Maintenance Fund	Totals
\$1,948,100	\$0	\$0	\$0	\$10,644,483
100,390	261,388	170,739	0	28,326,595
0	0	67,543	0	3,404,386
0	0	0	0	230,810
0	0	310	0	67,952
0	0	0	1,714	1,714
0	0	0	0	357,704
0	0	0	0	344,989
<u>2,048,490</u>	<u>261,388</u>	<u>238,592</u>	<u>1,714</u>	<u>43,378,633</u>
0	260,411	0	0	2,321,187
0	0	0	0	401,358
0	0	0	0	29,165,696
0	0	0	0	737,320
0	0	0	39,628	5,790,401
0	0	241,819	0	1,777,959
2,048,490	0	0	0	2,048,490
<u>0</u>	<u>0</u>	<u>0</u>	<u>526</u>	<u>1,245</u>
<u>2,048,490</u>	<u>260,411</u>	<u>241,819</u>	<u>40,154</u>	<u>42,243,656</u>
0	977	(3,227)	(38,440)	1,134,977
0	0	0	3,889	2,670,371
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,754,316)</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>3,889</u>	<u>916,055</u>
0	977	(3,227)	(34,551)	2,051,032
0	328,455	66,161	227,344	16,226,888
0	0	1,312	0	(11,027)
<u>\$0</u>	<u>\$329,432</u>	<u>\$64,246</u>	<u>\$192,793</u>	<u>\$18,266,893</u>

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**DOG AND KENNEL FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$8,063	\$7,890	(\$173)
Licenses and Permits	166,231	162,654	(3,577)
Fines and Forfeitures	37,754	36,942	(812)
All Other Revenues	952	932	(20)
Total Revenues	213,000	208,418	(4,582)
<u>Expenditures:</u>			
Health:			
Dog and Kennel:			
Personal Services	147,285	143,206	4,079
Contractual Services	35,231	29,807	5,424
Materials and Supplies	53,059	46,889	6,170
Other Expenditures	18,699	11,476	7,223
Total Expenditures	254,274	231,378	22,896
Excess (Deficiency) of Revenues Over (Under) Expenditures	(41,274)	(22,960)	18,314
Fund Balance at Beginning of Year	33,911	33,911	0
Prior Year Encumbrances	7,363	7,363	0
Fund Balance at End of Year	\$0	\$18,314	\$18,314

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**PUBLIC ASSISTANCE FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$10,039,371	\$10,728,563	\$689,192
All Other Revenues	233,077	249,078	16,001
Total Revenues	10,272,448	10,977,641	705,193
<u>Expenditures:</u>			
Human Services:			
Public Assistance:			
Personal Services	6,551,281	6,249,822	301,459
Contractual Services	265,376	219,206	46,170
Materials and Supplies	108,181	106,668	1,513
Other Expenditures	7,159,640	6,769,414	390,226
Capital Outlay	77,687	33,068	44,619
Total Expenditures	14,162,165	13,378,178	783,987
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,889,717)	(2,400,537)	1,489,180
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	2,001,840	2,139,264	137,424
Total Other Financing Sources (Uses)	2,001,840	2,139,264	137,424
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,887,877)	(261,273)	1,626,604
Fund Balance at Beginning of Year	1,606,064	1,606,064	0
Prior Year Encumbrances	284,512	284,512	0
Fund Balance at End of Year	\$2,699	\$1,629,303	\$1,626,604

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**CHILDREN'S SERVICES FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$2,010,000	\$1,947,969	(\$62,031)
Intergovernmental Revenues	1,761,846	1,844,054	82,208
Charges for Services	303,196	300,045	(3,151)
All Other Revenues	9,958	9,854	(104)
Total Revenues	4,085,000	4,101,922	16,922
<u>Expenditures:</u>			
Human Services:			
Children's Services:			
Personal Services	7,500	5,518	1,982
Contractual Services	3,802,548	2,881,352	921,196
Materials and Supplies	4,500	110	4,390
Other Expenditures	341,839	112,779	229,060
Total Expenditures	4,156,387	2,999,759	1,156,628
Excess (Deficiency) of Revenues Over (Under) Expenditures	(71,387)	1,102,163	1,173,550
<u>Other Financing Sources (Uses):</u>			
Operating Transfers Out	(1,712,264)	(1,712,264)	0
Total Other Financing Sources (Uses)	(1,712,264)	(1,712,264)	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,783,651)	(610,101)	1,173,550
Fund Balance at Beginning of Year	2,255,552	2,255,552	0
Prior Year Encumbrances	98,651	98,651	0
Fund Balance at End of Year	\$570,552	\$1,744,102	\$1,173,550

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**REAL ESTATE ASSESSMENT FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$964,639	\$952,421	(\$12,218)
All Other Revenues	661	653	(8)
Total Revenues	965,300	953,074	(12,226)
<u>Expenditures:</u>			
General Government:			
Real Estate Assessment:			
Personal Services	553,241	525,816	27,425
Contractual Services	109,830	69,916	39,914
Materials and Supplies	25,000	8,263	16,737
Other Expenditures	16,762	7,057	9,705
Capital Outlay	30,000	5,330	24,670
Total Expenditures	734,833	616,382	118,451
Excess (Deficiency) of Revenues Over (Under) Expenditures	230,467	336,692	106,225
Fund Balance at Beginning of Year	2,155,139	2,155,139	0
Prior Year Encumbrances	26,592	26,592	0
Fund Balance at End of Year	\$2,412,198	\$2,518,423	\$106,225

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**MOTOR VEHICLE AND GASOLINE TAX FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$315,370	\$350,515	\$35,145
Intergovernmental Revenues	4,750,544	4,929,438	178,894
Charges for Services	54,084	60,111	6,027
Fines and Forfeitures	237,108	263,532	26,424
All Other Revenues	2,774	3,083	309
Total Revenues	5,359,880	5,606,679	246,799
<u>Expenditures:</u>			
Public Works:			
Motor Vehicle and Gasoline Tax:			
Personal Services	3,116,903	2,886,091	230,812
Contractual Services	744,277	639,276	105,001
Materials and Supplies	1,211,696	1,149,187	62,509
Capital Outlay	1,047,298	967,295	80,003
Debt Service:			
Interest and Fiscal Charges	891	891	0
Total Expenditures	6,121,065	5,642,740	478,325
Excess (Deficiency) of Revenues Over (Under) Expenditures	(761,185)	(36,061)	725,124
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	40,120	44,591	4,471
Operating Transfers Out	(150,000)	(150,000)	0
Advances Out	(3,700)	(3,700)	0
Total Other Financing Sources (Uses)	(113,580)	(109,109)	4,471
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(874,765)	(145,170)	729,595
Fund Balance at Beginning of Year	636,464	636,464	0
Prior Year Encumbrances	248,876	248,876	0
Fund Balance at End of Year	\$10,575	\$740,170	\$729,595

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**COMMUNITY MRDD FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$5,000,000	\$4,919,305	(\$80,695)
Intergovernmental Revenues	3,576,839	4,156,052	579,213
Charges for Services	603,585	657,323	53,738
All Other Revenues	1,839	2,003	164
Total Revenues	9,182,263	9,734,683	552,420
<u>Expenditures:</u>			
Human Services:			
Starlight School:			
Personal Services	6,276,331	5,999,600	276,731
Contractual Services	1,003,964	894,008	109,956
Materials and Supplies	270,704	255,048	15,656
Other Expenditures	391,958	219,461	172,497
Capital Outlay	310,086	283,174	26,912
Total Starlight School	8,253,043	7,651,291	601,752
Community MRDD Service:			
Personal Services	469,323	418,940	50,383
Contractual Services	953,708	837,445	116,263
Materials and Supplies	35,323	27,243	8,080
Other Expenditures	3,886	3,662	224
Capital Outlay	6,474	935	5,539
Total Community MRDD Service	1,468,714	1,288,225	180,489
Total Expenditures	9,721,757	8,939,516	782,241
Excess (Deficiency) of Revenues Over (Under) Expenditures	(539,494)	795,167	1,334,661
<u>Other Financing Sources (Uses):</u>			
Advances In	137,737	150,000	12,263
Total Other Financing Sources (Uses)	137,737	150,000	12,263
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(401,757)	945,167	1,346,924
Fund Balance at Beginning of Year	1,355,659	1,355,659	0
Prior Year Encumbrances	157,467	157,467	0
Fund Balance at End of Year	\$1,111,369	\$2,458,293	\$1,346,924

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**RECYCLE DROP-OFF FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$498,861	\$498,966	\$105
Total Revenues	<u>498,861</u>	<u>498,966</u>	<u>105</u>
<u>Expenditures:</u>			
Public Works:			
Recycling Drop Off:			
Personal Services	936	392	544
Contractual Services	39,977	23,739	16,238
Materials and Supplies	6,500	2,538	3,962
Capital Outlay	398,698	398,560	138
Total Expenditures	<u>446,111</u>	<u>425,229</u>	<u>20,882</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	52,750	73,737	20,987
<u>Other Financing Sources (Uses):</u>			
Operating Transfers Out	(37,373)	(19,537)	17,836
Total Other Financing Sources (Uses)	<u>(37,373)</u>	<u>(19,537)</u>	<u>17,836</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	15,377	54,200	38,823
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u>\$15,377</u>	<u>\$54,200</u>	<u>\$38,823</u>



**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**ADULT PROBATION FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$311,321	\$311,637	\$316
Charges for Services	13,000	21,917	8,917
Total Revenues	324,321	333,554	9,233
<u>Expenditures:</u>			
Public Safety:			
Corrections Planning Grant:			
Personal Services	212,302	197,982	14,320
Contractual Services	27,825	25,765	2,060
Materials and Supplies	6,463	6,388	75
Capital Outlay	1,500	1,121	379
Total Corrections Planning Grant	248,090	231,256	16,834
Probation Supervision:			
Personal Services	4,000	1,913	2,087
Contractual Services	6,100	3,252	2,848
Materials and Supplies	5,000	5,000	0
Other Expenditures	4,168	2,729	1,439
Capital Outlay	5,000	3,489	1,511
Total Probation Supervision	24,268	16,383	7,885
Jail Diversion Grant:			
Personal Services	100,994	79,509	21,485
Contractual Services	11,129	3,981	7,148
Materials and Supplies	9,163	5,615	3,548
Other Expenditures	20,451	20,451	0
Capital Outlay	2,308	1,597	711
Total Jail Diversion Grant	144,045	111,153	32,892
Total Expenditures	416,403	358,792	57,611
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(92,082)	(25,238)	66,844
Fund Balance at Beginning of Year	128,063	128,063	0
Prior Year Encumbrances	672	672	0
Fund Balance at End of Year	\$36,653	\$103,497	\$66,844

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**PLANNING FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$429,543	\$587,457	\$157,914
Investment Earnings	48,267	67,927	19,660
All Other Revenues	169,369	237,531	68,162
Total Revenues	647,179	892,915	245,736
<u>Expenditures:</u>			
Community Development:			
Community Development:			
Contractual Services	25,175	18,335	6,840
Materials and Supplies	1,682	1,304	378
Other Expenditures	4,000	1,454	2,546
Capital Outlay	1,600	0	1,600
Total Community Development	32,457	21,093	11,364
District 17 PWIC:			
Contractual Services	52,000	51,999	1
Total District 17 PWIC	52,000	51,999	1
Community Development Grant:			
Contractual Services	1,346,479	933,092	413,387
Total Community Development Grant	1,346,479	933,092	413,387
Total Expenditures	1,430,936	1,006,184	424,752
Excess (Deficiency) of Revenues Over (Under) Expenditures	(783,757)	(113,269)	670,488
Fund Balance at Beginning of Year	1,006,925	1,006,925	0
Prior Year Encumbrances	160,039	160,039	0
Fund Balance at End of Year	\$383,207	\$1,053,695	\$670,488

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**LITTER CONTROL FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$108,479	\$136,849	\$28,370
All Other Revenues	33	57	24
Total Revenues	108,512	136,906	28,394
<u>Expenditures:</u>			
Public Works:			
Litter Control SWD:			
Personal Services	125,169	74,192	50,977
Contractual Services	32,535	29,884	2,651
Materials and Supplies	3,601	2,398	1,203
Other Expenditures	3,420	1,360	2,060
Capital Outlay	3,000	3,000	0
Total Litter Control SWD	167,725	110,834	56,891
Litter Control ODNR:			
Contractual Services	28,561	18,957	9,604
Materials and Supplies	1,000	108	892
Other Expenditures	1,335	370	965
Total Litter Control ODNR	30,896	19,435	11,461
Total Expenditures	198,621	130,269	68,352
Excess (Deficiency) of Revenues Over (Under) Expenditures	(90,109)	6,637	96,746
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	11,391	19,537	8,146
Operating Transfers Out	(20,000)	(19,868)	132
Total Other Financing Sources (Uses)	(8,609)	(331)	8,278
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(98,718)	6,306	105,024
Fund Balance at Beginning of Year	39,240	39,240	0
Prior Year Encumbrances	13,612	13,612	0
Fund Balance at End of Year	(\$45,866)	\$59,158	\$105,024

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
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**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**CHILD SUPPORT ENFORCEMENT FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$2,886,521	\$2,924,963	\$38,442
Charges for Services	584,495	592,279	\$7,784
Total Revenues	3,471,016	3,517,242	46,226
<u>Expenditures:</u>			
Human Services:			
Child Support Enforcement:			
Personal Services	3,001,916	2,922,649	79,267
Contractual Services	582,549	528,384	54,165
Materials and Supplies	38,769	31,533	7,236
Other Expenditures	23,144	15,942	7,202
Capital Outlay	21,980	17,311	4,669
Total Expenditures	3,668,358	3,515,819	152,539
Excess (Deficiency) of Revenues Over (Under) Expenditures	(197,342)	1,423	198,765
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	331,584	336,000	4,416
Total Other Financing Sources (Uses)	331,584	336,000	4,416
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	134,242	337,423	203,181
Fund Balance at Beginning of Year	45,693	45,693	0
Prior Year Encumbrances	76,064	76,064	0
Fund Balance at End of Year	\$255,999	\$459,180	\$203,181

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**SENIOR CITIZEN LEVY FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$1,471,588	\$1,489,164	\$17,576
Intergovernmental Revenues	78,412	79,349	937
Total Revenues	1,550,000	1,568,513	18,513
<u>Expenditures:</u>			
Human Services:			
Senior Citizens Levy:			
Contractual Services	1,530,600	1,530,600	0
Other Expenditures	19,900	19,900	0
Total Expenditures	1,550,500	1,550,500	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(500)	18,013	18,513
Fund Balance at Beginning of Year	585,424	585,424	0
Fund Balance at End of Year	\$584,924	\$603,437	\$18,513

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**INDIGENT GUARDIANSHIP FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Fines and Forfeitures	\$20,000	\$21,684	\$1,684
Total Revenues	20,000	21,684	1,684
<u>Expenditures:</u>			
General Government:			
Indigent Guardianship:			
Other Expenditures	40,000	29,938	10,062
Total Expenditures	40,000	29,938	10,062
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,000)	(8,254)	11,746
Fund Balance at Beginning of Year	66,263	66,263	0
Fund Balance at End of Year	\$46,263	\$58,009	\$11,746

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**INTENSIVE PROBATION PROGRAM FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	1,911	1,911	0
Fund Balance at End of Year	\$1,911	\$1,911	\$0

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**INDIGENT ALCOHOL TREATMENT FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Fines and Forfeitures	\$28,000	\$25,637	(\$2,363)
Total Revenues	28,000	25,637	(2,363)
<u>Expenditures:</u>			
General Government:			
Indigent Alcohol Treatment:			
Other Expenditures	33,176	29,312	3,864
Total Expenditures	33,176	29,312	3,864
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,176)	(3,675)	1,501
Fund Balance at Beginning of Year	5,176	5,176	0
Fund Balance at End of Year	\$0	\$1,501	\$1,501



**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
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**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**LEGAL RESEARCH FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$31,800	\$35,045	\$3,245
Total Revenues	31,800	35,045	3,245
<u>Expenditures:</u>			
General Government:			
Juvenile Computer Legal Research:			
Contractual Services	7,000	3,300	3,700
Total Juvenile Computer Legal Resea	7,000	3,300	3,700
Probate Computer Research:			
Contractual Services	2,500	0	2,500
Total Probate Computer Research	2,500	0	2,500
Common Pleas Computer Research:			
Contractual Services	16,000	15,195	805
Total Common Pleas Computer Rese:	16,000	15,195	805
Clerk of Courts Computer Research:			
Contractual Services	98,375	55,169	43,206
Total Clerk of Courts Computer Rese:	98,375	55,169	43,206
Total Expenditures	123,875	73,664	50,211
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(92,075)	(38,619)	53,456
Fund Balance at Beginning of Year	69,468	69,468	0
Prior Year Encumbrances	44,375	44,375	0
Fund Balance at End of Year	\$21,768	\$75,224	\$53,456

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**COMPUTER REPLACEMENT FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$24,300	\$26,325	\$2,025
Total Revenues	24,300	26,325	2,025
<u>Expenditures:</u>			
General Government:			
Probate Court:			
Capital Outlay	27,311	25,484	1,827
Total Probate Court	27,311	25,484	1,827
Juvenile Court:			
Capital Outlay	34,400	20,989	13,411
Total Juvenile Court	34,400	20,989	13,411
Domestic Court:			
Capital Outlay	4,300	0	4,300
Total Domestic Court	4,300	0	4,300
Total Expenditures	66,011	46,473	19,538
Excess (Deficiency) of Revenues Over (Under) Expenditures	(41,711)	(20,148)	21,563
Fund Balance at Beginning of Year	66,238	66,238	0
Prior Year Encumbrances	3,911	3,911	0
Fund Balance at End of Year	\$28,438	\$50,001	\$21,563

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**CERTIFICATE OF TITLE FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$440,249	\$593,509	\$153,260
Total Revenues	440,249	593,509	153,260
<u>Expenditures:</u>			
General Government:			
Certificate of Title:			
Personal Services	457,742	434,130	23,612
Contractual Services	1,000	524	476
Materials and Supplies	12,000	10,628	1,372
Other Expenditures	108,642	55,687	52,955
Capital Outlay	8,800	8,620	180
Total Expenditures	588,184	509,589	78,595
Excess (Deficiency) of Revenues Over (Under) Expenditures	(147,935)	83,920	231,855
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	119,751	119,751	0
Total Other Financing Sources (Uses)	119,751	119,751	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(28,184)	203,671	231,855
Fund Balance at Beginning of Year	459,785	459,785	0
Fund Balance at End of Year	\$431,601	\$663,456	\$231,855

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**COUNTY RECORDER EQUIPMENT FUND**

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$185,000	\$151,517	(\$33,483)
Total Revenues	<u>185,000</u>	<u>151,517</u>	<u>(33,483)</u>
<u>Expenditures:</u>			
General Government:			
Recorder's Equipment:			
Capital Outlay	112,610	80,626	31,984
Total Expenditures	<u>112,610</u>	<u>80,626</u>	<u>31,984</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	72,390	70,891	(1,499)
Fund Balance at Beginning of Year	133,081	133,081	0
Prior Year Encumbrances	12,610	12,610	0
Fund Balance at End of Year	<u>\$218,081</u>	<u>\$216,582</u>	<u>(\$1,499)</u>

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**PROJECT IMPACT FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$155,241	\$156,750	\$1,509
All Other Revenues	173	175	2
Total Revenues	155,414	156,925	1,511
<u>Expenditures:</u>			
Public Safety:			
Project Impact:			
Personal Services	2,450	2,406	44
Contractual Services	134,955	134,905	50
Materials and Supplies	700	201	499
Other Expenditures	19,230	12,645	6,585
Total Expenditures	157,335	150,157	7,178
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,921)	6,768	8,689
Fund Balance at Beginning of Year	2,810	2,810	0
Prior Year Encumbrances	132	132	0
Fund Balance at End of Year	\$1,021	\$9,710	\$8,689

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**MULTI-SYSTEMIC THERAPY FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$147,308	\$110,568	(\$36,740)
Total Revenues	<u>147,308</u>	<u>110,568</u>	<u>(36,740)</u>
<u>Expenditures:</u>			
Health:			
Multi-Systemic Therapy:			
Personal Services	193,237	139,975	53,262
Contractual Services	36,566	34,277	2,289
Other Expenditures	1,000	278	722
Total Expenditures	<u>230,803</u>	<u>174,530</u>	<u>56,273</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(83,495)	(63,962)	19,533
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	154,692	154,692	0
Advances Out	(11,260)	(11,260)	0
Total Other Financing Sources (Uses)	<u>143,432</u>	<u>143,432</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	59,937	79,470	19,533
Fund Balance at Beginning of Year	41,730	41,730	0
Prior Year Encumbrances	566	566	0
Fund Balance at End of Year	<u>\$102,233</u>	<u>\$121,766</u>	<u>\$19,533</u>

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**COMMUNITY BASED FACILITY FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$1,562,885	\$1,564,292	\$1,407
Total Revenues	<u>1,562,885</u>	<u>1,564,292</u>	<u>1,407</u>
<u>Expenditures:</u>			
Public Safety:			
Community Based Facility:			
Personal Services	1,170,014	1,069,954	100,060
Contractual Services	227,873	199,247	28,626
Materials and Supplies	112,003	105,206	6,797
Other Expenditures	2,458	1,859	599
Capital Outlay	<u>129,555</u>	<u>127,389</u>	<u>2,166</u>
Total Expenditures	<u>1,641,903</u>	<u>1,503,655</u>	<u>138,248</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(79,018)	60,637	139,655
Fund Balance at Beginning of Year	<u>170,806</u>	<u>170,806</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$91,788</u></u>	<u><u>\$231,443</u></u>	<u><u>\$139,655</u></u>

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**EMERGENCY PLANNING FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$0	\$15,607	\$15,607
All Other Revenues	0	2,750	2,750
Total Revenues	0	18,357	18,357
<u>Expenditures:</u>			
Public Safety:			
Emergency Planning:			
Contractual Services	6,256	4,256	2,000
Other Expenditures	46,338	34,447	11,891
Total Expenditures	52,594	38,703	13,891
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(52,594)	(20,346)	32,248
Fund Balance at Beginning of Year	60,941	60,941	0
Prior Year Encumbrances	23,733	23,733	0
Fund Balance at End of Year	\$32,080	\$64,328	\$32,248



**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**GRANVILLE SOUTH SANITARY SEWER FUND**

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

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**SOUTHWEST LICKING WATERSHED FUND**

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

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**JOHNSTOWN-MONROE SEWER FUND**

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

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**COUNTY FACILITY PLAN FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	19,494	19,494	0
Fund Balance at End of Year	\$19,494	\$19,494	\$0

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**CONDUCT OF BUSINESS FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Licenses and Permits	\$1,000	\$1,120	\$120
Total Revenues	1,000	1,120	120
<u>Expenditures:</u>			
Human Services:			
Conduct of Business:			
Other Expenditures	3,000	0	3,000
Total Expenditures	3,000	0	3,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,000)	1,120	3,120
Fund Balance at Beginning of Year	5,046	5,046	0
Fund Balance at End of Year	\$3,046	\$6,166	\$3,120

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**BUILDINGS AND FLOOD PLAIN FUND**

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

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**DOMESTIC VIOLENCE FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Licenses and Permits	\$0	\$44,204	\$44,204
Total Revenues	0	44,204	44,204
<u>Expenditures:</u>			
Human Services:			
Domestic Violence:			
Contractual Services	0	45,281	(45,281)
Total Expenditures	0	45,281	(45,281)
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(1,077)	(1,077)
Fund Balance at Beginning of Year	23,752	23,752	0
Fund Balance at End of Year	\$23,752	\$22,675	(\$1,077)

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**INDIGENT COUNCIL FEES FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$0	\$13,860	\$13,860
Total Revenues	0	13,860	13,860
<u>Expenditures:</u>			
General Government:			
Indigent Council Fees:			
Contractual Services	0	12,394	(12,394)
Total Expenditures	0	12,394	(12,394)
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	1,466	1,466
Fund Balance at Beginning of Year	38,310	38,310	0
Fund Balance at End of Year	\$38,310	\$39,776	\$1,466



**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**CORONERS LABORATORY FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$0	\$4,400	\$4,400
Total Revenues	0	4,400	4,400
<u>Expenditures:</u>			
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	4,400	4,400
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$4,400	\$4,400

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**LICKING COUNTY PRIDE FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$0	\$4,339	\$4,339
Total Revenues	0	4,339	4,339
<u>Expenditures:</u>			
Public Works:			
Licking County Pride:			
Other Expenditures	0	4,339	(4,339)
Total Expenditures	0	4,339	(4,339)
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**DELINQUENT TAX COLLECTION FUND**

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$220,000	\$193,498	(\$26,502)
Total Revenues	<u>220,000</u>	<u>193,498</u>	<u>(26,502)</u>
<u>Expenditures:</u>			
General Government:			
Real Estate Tax Collection:			
Personal Services	131,171	126,029	5,142
Contractual Services	65,677	50,030	15,647
Materials and Supplies	4,075	1,385	2,690
Other Expenditures	2,075	1,800	275
Capital Outlay	<u>26,108</u>	<u>25,784</u>	<u>324</u>
Total Expenditures	<u>229,106</u>	<u>205,028</u>	<u>24,078</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,106)	(11,530)	(2,424)
Fund Balance at Beginning of Year	588,303	588,303	0
Prior Year Encumbrances	<u>18,339</u>	<u>18,339</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$597,536</u></u>	<u><u>\$595,112</u></u>	<u><u>(\$2,424)</u></u>

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**LAW ENFORCEMENT EDUCATION FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Fines and Forfeitures	\$0	\$1,520	\$1,520
Total Revenues	0	1,520	1,520
<u>Expenditures:</u>			
Public Safety:			
Law Enforcement Education:			
Contractual Services	10,421	7,641	2,780
Total Expenditures	10,421	7,641	2,780
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,421)	(6,121)	4,300
Fund Balance at Beginning of Year	20,586	20,586	0
Fund Balance at End of Year	\$10,165	\$14,465	\$4,300

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**OPEN SPACE AND RECREATION FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$0	\$1,515	\$1,515
Total Revenues	0	1,515	1,515
<u>Expenditures:</u>			
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	1,515	1,515
Fund Balance at Beginning of Year	6,905	6,905	0
Fund Balance at End of Year	\$6,905	\$8,420	\$1,515

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**DEPARTMENT OF YOUTH SERVICES FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$138,937	\$265,581	\$126,644
Total Revenues	<u>138,937</u>	<u>265,581</u>	<u>126,644</u>
<u>Expenditures:</u>			
Public Safety:			
Department of Youth Services:			
Personal Services	323,891	198,283	125,608
Contractual Services	45,567	26,124	19,443
Other Expenditures	9,016	4,296	4,720
Total Department of Youth Services	<u>378,474</u>	<u>228,703</u>	<u>149,771</u>
Challenge Grant:			
Personal Services	2,426	1,385	1,041
Contractual Services	1,500	1,342	158
Total Challenge Grant	<u>3,926</u>	<u>2,727</u>	<u>1,199</u>
Americorps Grant:			
Personal Services	6,409	3,318	3,091
Total Americorps Grant	<u>6,409</u>	<u>3,318</u>	<u>3,091</u>
Juvenile Accountability:			
Other Expenditures	29,910	29,275	635
Total Juvenile Accountability	<u>29,910</u>	<u>29,275</u>	<u>635</u>
Total Expenditures	<u>418,719</u>	<u>264,023</u>	<u>154,696</u>

(Continued)

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**DEPARTMENT OF YOUTH SERVICES FUND**

Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(279,782)	1,558	281,340
<u>Other Financing Sources (Uses):</u>			
Advances Out	<u>(13,500)</u>	<u>(13,500)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(13,500)</u>	<u>(13,500)</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(293,282)	(11,942)	281,340
Fund Balance at Beginning of Year	332,851	332,851	0
Prior Year Encumbrances	<u>9,036</u>	<u>9,036</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$48,605</u></u>	<u><u>\$329,945</u></u>	<u><u>\$281,340</u></u>

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**TRANSIT BOARD FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$212,552	\$171,524	(\$41,028)
Charges for Services	66,471	53,640	(12,831)
Total Revenues	279,023	225,164	(53,859)
<u>Expenditures:</u>			
General Government:			
Transit Board:			
Personal Services	59,045	55,941	3,104
Contractual Services	187,449	178,569	8,880
Materials and Supplies	1,000	420	580
Other Expenditures	21,174	1,708	19,466
Capital Outlay	5,000	0	5,000
Total Expenditures	273,668	236,638	37,030
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,355	(11,474)	(16,829)
Fund Balance at Beginning of Year	14,803	14,803	0
Fund Balance at End of Year	\$20,158	\$3,329	(\$16,829)



**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**DITCH MAINTENANCE FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Special Assessments	\$0	\$1,714	\$1,714
Total Revenues	0	1,714	1,714
<u>Expenditures:</u>			
Public Works:			
Rotary Ditch Maintenance:			
Capital Outlay	42,252	41,595	657
Debt Service:			
Interest and Fiscal Charges	533	533	0
Total Expenditures	42,785	42,128	657
Excess (Deficiency) of Revenues Over (Under) Expenditures	(42,785)	(40,414)	2,371
Other Financing Sources (Uses):			
Operating Transfers In	0	3,889	3,889
Advances Out	(1,148)	(1,148)	0
Total Other Financing Sources (Uses)	(1,148)	2,741	3,889
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(43,933)	(37,673)	6,260
Fund Balance at Beginning of Year	241,393	241,393	0
Prior Year Encumbrances	1,000	1,000	0
Fund Balance at End of Year	\$198,460	\$204,720	\$6,260

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***DEBT SERVICE FUNDS***

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

**General Obligation Debt Fund**

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

**Special Assessment Debt Fund**

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

**LICKING COUNTY, OHIO  
COMBINING BALANCE SHEET  
DEBT SERVICE FUNDS  
DECEMBER 31, 2000**

	General Obligation Debt Fund	Special Assessment Debt Fund	Totals
	<u>          </u>	<u>          </u>	<u>          </u>
<u>Assets:</u>			
Cash and Cash Equivalents	\$2,531,194	\$156,295	\$2,687,489
Due from Other Funds	<u>0</u>	<u>155,183</u>	<u>155,183</u>
Total Assets	<u>\$2,531,194</u>	<u>\$311,478</u>	<u>\$2,842,672</u>
<u>Liabilities and Fund Equity:</u>			
<u>Liabilities:</u>			
Deferred Revenue	<u>\$0</u>	<u>\$155,183</u>	<u>\$155,183</u>
Total Liabilities	<u>0</u>	<u>155,183</u>	<u>155,183</u>
<u>Fund Equity:</u>			
Reserved for Debt Service	<u>2,531,194</u>	<u>156,295</u>	<u>2,687,489</u>
Total Fund Equity	<u>2,531,194</u>	<u>156,295</u>	<u>2,687,489</u>
Total Liabilities and Fund Equity	<u>\$2,531,194</u>	<u>\$311,478</u>	<u>\$2,842,672</u>

**LICKING COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**DEBT SERVICE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	General Obligation Debt Fund	Special Assessment Debt Fund	Totals
<u>Revenues</u>			
Charges for Services	\$260,806	\$0	\$260,806
Special Assessments	<u>0</u>	<u>203,428</u>	<u>203,428</u>
Total Revenues	<u>260,806</u>	<u>203,428</u>	<u>464,234</u>
<u>Expenditures</u>			
Debt Service:			
Principal Retirement	779,000	188,000	967,000
Interest and Fiscal Charges	<u>834,735</u>	<u>21,078</u>	<u>855,813</u>
Total Expenditures	<u>1,613,735</u>	<u>209,078</u>	<u>1,822,813</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,352,929)	(5,650)	(1,358,579)
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	1,691,284	827	1,692,111
Operating Transfers Out	<u>(4,591)</u>	<u>(2,257)</u>	<u>(6,848)</u>
Total Expenditures	<u>1,686,693</u>	<u>(1,430)</u>	<u>1,685,263</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	333,764	(7,080)	326,684
Fund Balance at Beginning of Year	<u>2,197,430</u>	<u>163,375</u>	<u>2,360,805</u>
Fund Balance at End of Year	<u><u>\$2,531,194</u></u>	<u><u>\$156,295</u></u>	<u><u>\$2,687,489</u></u>

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**DEBT SERVICE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**GENERAL OBLIGATION DEBT FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$224,761	\$279,610	\$54,849
Total Revenues	<u>224,761</u>	<u>279,610</u>	<u>54,849</u>
<u>Expenditures:</u>			
Debt Service:			
Principal Retirement	779,000	779,000	0
Interest and Fiscal Charges	955,301	834,735	120,566
Total Expenditures	<u>1,734,301</u>	<u>1,613,735</u>	<u>120,566</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,509,540)	(1,334,125)	175,415
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	1,213,240	1,691,284	478,044
Operating Transfers Out	(4,591)	(4,591)	0
Total Other Financing Sources (Uses)	<u>1,208,649</u>	<u>1,686,693</u>	<u>478,044</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(300,891)	352,568	653,459
Fund Balance at Beginning of Year	<u>2,178,626</u>	<u>2,178,626</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,877,735</u></u>	<u><u>\$2,531,194</u></u>	<u><u>\$653,459</u></u>

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**DEBT SERVICE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**SPECIAL ASSESSMENT DEBT FUND**

	Budget Revised	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Special Assessments	\$307,000	\$203,428	(\$103,572)
Total Revenues	307,000	203,428	(103,572)
<u>Expenditures:</u>			
Debt Service:			
Principal Retirement	188,000	188,000	0
Interest and Fiscal Charges	117,852	21,078	96,774
Total Expenditures	305,852	209,078	96,774
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,148	(5,650)	(6,798)
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	0	827	827
Operating Transfers Out	(2,257)	(2,257)	0
Total Other Financing Sources (Uses)	(2,257)	(1,430)	827
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,109)	(7,080)	(5,971)
Fund Balance at Beginning of Year	163,375	163,375	0
Fund Balance at End of Year	\$162,266	\$156,295	(\$5,971)

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

**Permanent Improvement Fund**

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

**Road Projects Fund**

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

**Airport Construction Fund**

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

**Issue II Fund**

- To account for government and local portions of Issue II funds that will be expended as they are approved.

**Capital Grants Fund**

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

**Bike Path Fund**

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

**Ditch Construction Fund**

To account for the costs associated with ditch construction.

**Computer Acquisition Fund**

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

**Beechwood Special Assessment Fund**

To account for special assessment revenue that is used to retire special assessment long-term bond principal, interest, and related costs for the Beechwood Trails Water project.

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

**LICKING COUNTY, OHIO  
COMBINING BALANCE SHEET  
CAPITAL PROJECTS FUNDS  
DECEMBER 31, 2000**

	Permanent Improvement Fund	Road Projects Fund	Airport Construction Fund	Capital Grants Fund
<b>Assets:</b>				
Cash and Cash Equivalents	\$1,774,745	\$53,089	\$121	\$92,641
Investments	948,900	0	0	0
Receivables (net of allowances for doubtful accounts):				
Interest	11,037	0	0	134
Intergovernmental Receivables	486,216	0	0	0
Total Assets	<u>\$3,220,898</u>	<u>\$53,089</u>	<u>\$121</u>	<u>\$92,775</u>
<b>Liabilities and Fund Equity:</b>				
<b>Liabilities:</b>				
Accounts Payable	\$213,451	\$0	\$0	\$0
Interfund Loans Payable	1,046,921	0	0	0
Total Liabilities	<u>1,260,372</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Equity:</b>				
<b>Fund Balance:</b>				
Reserved for Encumbrances	792,701	0	0	0
Unreserved	1,167,825	53,089	121	92,775
Total Fund Equity	<u>1,960,526</u>	<u>53,089</u>	<u>121</u>	<u>92,775</u>
Total Liabilities and Fund Equity	<u>\$3,220,898</u>	<u>\$53,089</u>	<u>\$121</u>	<u>\$92,775</u>



Bike Path Fund	Ditch Construction Fund	Computer Acquisition Fund	Beechwood Special Assessment Fund	Totals
\$62,265	\$6,784	\$13,575	\$10,775	\$2,013,995
0	0	0	0	948,900
0	0	0	0	11,171
0	0	0	0	486,216
<u>\$62,265</u>	<u>\$6,784</u>	<u>\$13,575</u>	<u>\$10,775</u>	<u>\$3,460,282</u>
\$164	\$0	\$0	\$0	\$213,615
0	0	0	0	1,046,921
<u>164</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,260,536</u>
9,651	0	0	0	802,352
52,450	6,784	13,575	10,775	1,397,394
<u>62,101</u>	<u>6,784</u>	<u>13,575</u>	<u>10,775</u>	<u>2,199,746</u>
<u>\$62,265</u>	<u>\$6,784</u>	<u>\$13,575</u>	<u>\$10,775</u>	<u>\$3,460,282</u>

**LICKING COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**CAPITAL PROJECTS FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Permanent Improvement Fund	Road Projects Fund	Airport Construction Fund	Issue II Fund
<b>Revenues:</b>				
Intergovernmental Revenues	\$2,132,875	\$0	\$0	\$178,749
Investment Earnings	307,625	0	121	0
Special Assessments	0	0	0	0
Total Revenues	2,440,500	0	121	178,749
<b>Expenditures:</b>				
Capital Outlay	5,838,952	149,900	0	178,749
Total Expenditures	5,838,952	149,900	0	178,749
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,398,452)	(149,900)	121	0
<b>Other Financing Sources (Uses):</b>				
Proceeds from Special Assessment Bonds	253,000	0	0	0
Proceeds from General Obligation Bonds	0	394,900	0	0
Operating Transfers In	119,751	0	0	0
Operating Transfers Out	(539,502)	0	(14,754)	0
Total Other Financing Sources (Uses)	(166,751)	394,900	(14,754)	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(3,565,203)	245,000	(14,633)	0
Fund Balance (Deficit) at Beginning of Year	5,525,729	(191,911)	14,754	0
Fund Balance at End of Year	\$1,960,526	\$53,089	\$121	\$0

Capital Grants Fund	Bike Path Fund	Ditch Construction Fund	Computer Acquisition Fund	Beechwood Special Assessment Fund	Totals
\$84,996	\$0	\$0	\$0	\$0	\$2,396,620
2,163	0	0	0	0	309,909
0	0	526	0	0	526
87,159	0	526	0	0	2,707,055
101,821	22,511	0	0	0	6,291,933
101,821	22,511	0	0	0	6,291,933
(14,662)	(22,511)	526	0	0	(3,584,878)
0	0	0	0	0	253,000
0	0	0	0	0	394,900
0	70,000	576	0	0	190,327
0	0	(827)	0	0	(555,083)
0	70,000	(251)	0	0	283,144
(14,662)	47,489	275	0	0	(3,301,734)
107,437	14,612	6,509	13,575	10,775	5,501,480
<u>\$92,775</u>	<u>\$62,101</u>	<u>\$6,784</u>	<u>\$13,575</u>	<u>\$10,775</u>	<u>\$2,199,746</u>

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**CAPITAL PROJECTS FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**PERMANENT IMPROVEMENT FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$1,355,946	\$1,867,966	\$512,020
Investment Earnings	246,051	311,394	65,343
Total Revenues	1,601,997	2,179,360	577,363
<u>Expenditures:</u>			
Capital Outlay:			
Permanent Improvement:			
Capital Outlay	8,091,300	7,333,852	757,448
Total Expenditures	8,091,300	7,333,852	757,448
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,489,303)	(5,154,492)	1,334,811
<u>Other Financing Sources (Uses):</u>			
Proceeds from Special Assessment Bonds	253,000	253,000	0
Operating Transfers In	347,111	119,751	(227,360)
Operating Transfers Out	(539,502)	(539,502)	0
Advances In	213,650	216,215	2,565
Advances Out	(563,650)	(654,294)	(90,644)
Total Other Financing Sources (Uses)	(289,391)	(604,830)	(315,439)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(6,778,694)	(5,759,322)	1,019,372
Fund Balance at Beginning of Year	5,534,397	5,534,397	0
Prior Year Encumbrances	2,006,396	2,006,396	0
Fund Balance at End of Year	\$762,099	\$1,781,471	\$1,019,372

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**CAPITAL PROJECTS FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**ROAD PROJECTS FUND**

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Capital Outlay:			
Road Equipment:			
Capital Outlay	149,900	149,900	0
Total Expenditures	149,900	149,900	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(149,900)	(149,900)	0
<u>Other Financing Sources (Uses):</u>			
Proceeds from General Obligation Bonds	394,900	394,900	0
Advances Out	(254,070)	(254,070)	0
Total Other Financing Sources (Uses)	140,830	140,830	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(9,070)	(9,070)	0
Fund Balance at Beginning of Year	62,159	62,159	0
Fund Balance at End of Year	<u>\$53,089</u>	<u>\$53,089</u>	<u>\$0</u>

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**CAPITAL PROJECTS FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**AIRPORT CONSTRUCTION FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Investment Earnings	0	121	121
Total Revenues	0	121	121
<u>Expenditures:</u>			
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	121	121
<u>Other Financing Sources (Uses):</u>			
Operating Transfers Out	(14,754)	(14,754)	0
Total Other Financing Sources (Uses)	(14,754)	(14,754)	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(14,754)	(14,633)	121
Fund Balance at Beginning of Year	14,754	14,754	0
Fund Balance at End of Year	\$0	\$121	\$121

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**CAPITAL PROJECTS FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**ISSUE II FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$0	\$178,749	\$178,749
Total Revenues	0	178,749	178,749
<u>Expenditures:</u>			
Capital Outlay:			
Issue II:			
Capital Outlay	0	178,749	(178,749)
Total Expenditures	0	178,749	(178,749)
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**CAPITAL PROJECTS FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**CAPITAL GRANTS FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$83,014	\$84,996	\$1,982
Investment Earnings	1,982	2,029	47
Total Revenues	84,996	87,025	2,029
<u>Expenditures:</u>			
Capital Outlay:			
Capital Grants:			
Capital Outlay	158,894	101,821	57,073
Total Expenditures	158,894	101,821	57,073
Excess (Deficiency) of Revenues Over (Under) Expenditures	(73,898)	(14,796)	59,102
Fund Balance at Beginning of Year	107,437	107,437	0
Fund Balance at End of Year	\$33,539	\$92,641	\$59,102



**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**CAPITAL PROJECTS FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**BIKE PATH FUND**

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
<u>Capital Outlay:</u>			
<u>Bike Path:</u>			
Capital Outlay	86,148	34,135	52,013
Total Expenditures	86,148	34,135	52,013
Excess (Deficiency) of Revenues Over (Under) Expenditures	(86,148)	(34,135)	52,013
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	0	70,000	70,000
Total Other Financing Sources (Uses)	0	70,000	70,000
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(86,148)	35,865	122,013
Fund Balance at Beginning of Year	601	601	0
Prior Year Encumbrances	16,148	16,148	0
Fund Balance at End of Year	<u>(\$69,399)</u>	<u>\$52,614</u>	<u>\$122,013</u>

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**CAPITAL PROJECTS FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**DITCH CONSTRUCTION FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Special Assessments	\$0	\$526	\$526
Total Revenues	0	526	526
<u>Expenditures:</u>			
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	526	526
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	0	576	576
Operating Transfers Out	0	(827)	(827)
Total Other Financing Sources (Uses)	0	(251)	(251)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	275	275
Fund Balance at Beginning of Year	6,509	6,509	0
Fund Balance at End of Year	\$6,509	\$6,784	\$275

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**CAPITAL PROJECTS FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**COMPUTER ACQUISITION FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	<u>13,575</u>	<u>13,575</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$13,575</u></u>	<u><u>\$13,575</u></u>	<u><u>\$0</u></u>

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**CAPITAL PROJECTS FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**BEECHWOOD SPECIAL ASSESSMENT FUND**

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	<u>10,775</u>	<u>10,775</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$10,775</u></u>	<u><u>\$10,775</u></u>	<u><u>\$0</u></u>

The Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprise - where the intent of the County is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or where the County has decided that periodic determination of net income is appropriate for accountability purposes.

**Water Fund**

To account for the distribution of treated water to individuals and commercial users in the Harbor Hills area, and to account for monies received from new users who paid a one-time tap-in fee for the use of the Beechwood Trails Water System.

**Wastewater Fund**

To account for revenue received from special assessments and federal funds for the construction of the Buckeye Lake Sewer System, and to account for sanitary sewer and water services provided to individuals and commercial users in the Prescott Estate Water and Sewer District.

**LICKING COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**ENTERPRISE FUNDS**  
**DECEMBER 31, 2000**

	Water	Wastewater	Totals
<u>Assets:</u>			
Cash and Cash Equivalents	\$150,022	\$1,013,799	\$1,163,821
Investments	0	508,277	508,277
Receivables (net of allowance for doubtful accounts):			
Accounts	39,653	197,847	237,500
Interest	0	15,219	15,219
Interfund Loans Receivable	0	2,565	2,565
Inventory of Supplies at Cost	0	29,528	29,528
Restricted Assets:			
Revenue Bond Reserve Account:			
Cash and Cash Equivalents	0	233,250	233,250
Property, Plant and Equipment	1,246,645	10,808,105	12,054,750
Less Accumulated Depreciation	(359,228)	(4,188,513)	(4,547,741)
Net Fixed Assets	<u>887,417</u>	<u>6,619,592</u>	<u>7,507,009</u>
Total Assets	<u>\$1,077,092</u>	<u>\$8,620,077</u>	<u>\$9,697,169</u>
<u>Liabilities and Fund Equity:</u>			
Liabilities:			
Accounts Payable	\$1,241	\$16,965	\$18,206
Accrued Wages and Benefits	0	8,674	8,674
Intergovernmental Payables	122	4,236	4,358
Accrued Interest Payable	2,539	2,804	5,343
Compensated Absences Payable	0	58,436	58,436
General Obligation Bonds Payable	595,000	0	595,000
Mortgage Revenue Bond Payable	0	673,000	673,000
Total Liabilities	<u>598,902</u>	<u>764,115</u>	<u>1,363,017</u>
Fund Equity:			
Contributed Capital	62,208	246,280	308,488
Retained Earnings:			
Reserved for Restricted Assets	0	233,250	233,250
Unreserved	415,982	7,376,432	7,792,414
Total Retained Earnings	<u>415,982</u>	<u>7,609,682</u>	<u>8,025,664</u>
Total Fund Equity	<u>478,190</u>	<u>7,855,962</u>	<u>8,334,152</u>
Total Liabilities and Fund Equity	<u>\$1,077,092</u>	<u>\$8,620,077</u>	<u>\$9,697,169</u>

**LICKING COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS**  
**ENTERPRISE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Water</u>	<u>Wastewater</u>	<u>Totals</u>
<u>Operating Revenues:</u>			
Charges for Services	\$178,508	\$1,708,471	\$1,886,979
Other Operating Revenues	39,237	56,196	95,433
Total Operating Revenues	<u>217,745</u>	<u>1,764,667</u>	<u>1,982,412</u>
<u>Operating Expenses:</u>			
Personal Services	10	618,226	618,236
Materials and Supplies	18,062	120,896	138,958
Contractual Services	101,058	398,026	499,084
Depreciation	31,771	220,476	252,247
Other Operating Expenses	510	14,684	15,194
Total Operating Expenses	<u>151,411</u>	<u>1,372,308</u>	<u>1,523,719</u>
Operating Income	66,334	392,359	458,693
<u>Nonoperating Revenues (Expenses):</u>			
Investment Earnings	0	18,997	18,997
Interest and Fiscal Charges	(31,901)	(37,314)	(69,215)
Total Nonoperating Revenues (Expenses)	<u>(31,901)</u>	<u>(18,317)</u>	<u>(50,218)</u>
Income Before Operating Transfers	34,433	374,042	408,475
<u>Operating Transfers:</u>			
Operating Transfers Out	(1,530)	(19,736)	(21,266)
Total Operating Transfers	<u>(1,530)</u>	<u>(19,736)</u>	<u>(21,266)</u>
Net Income	32,903	354,306	387,209
Retained Earnings at Beginning of Year (Restated)	383,079	7,255,376	7,638,455
Retained Earnings at End of Year	<u>\$415,982</u>	<u>\$7,609,682</u>	<u>\$8,025,664</u>

**LICKING COUNTY, OHIO**  
**COMBINING STATEMENT OF CASH FLOWS**  
**ENTERPRISE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Water</u>	<u>Wastewater</u>	<u>Totals</u>
<u>Cash Flows from Operating Activities:</u>			
Cash Received from Customers	\$226,810	\$1,789,531	\$2,016,341
Cash Payments for Goods and Services	(129,713)	(546,543)	(676,256)
Cash Payments to Employees	(10)	(621,100)	(621,110)
Net Cash Provided by Operating Activities	<u>97,087</u>	<u>621,888</u>	<u>718,975</u>
<u>Cash Flows from Noncapital Financing Activities</u>			
Operating Transfers Out	(1,530)	(19,736)	(21,266)
Advances Out	0	(2,565)	(2,565)
Net Cash Used for Noncapital Financing Activities	<u>(1,530)</u>	<u>(22,301)</u>	<u>(23,831)</u>
<u>Cash Flows from Capital and Related Financing Activities:</u>			
Acquisition and Construction of Assets	0	(70,360)	(70,360)
Principal Paid on Mortgage Revenue Bond	0	(79,000)	(79,000)
Principal Paid on General Obligation Bond	(30,000)	0	(30,000)
Interest Paid on All Debt	(31,999)	(37,600)	(69,599)
Net Cash Used for Capital and Related Financing Activities	<u>(61,999)</u>	<u>(186,960)</u>	<u>(248,959)</u>
<u>Cash Flows from Investing Activities:</u>			
Receipt of Interest	0	3,778	3,778
Purchase of Investments	0	(508,277)	(508,277)
Net Cash Used for Investing Activities	<u>0</u>	<u>(504,499)</u>	<u>(504,499)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	33,558	(91,872)	(58,314)
Cash and Cash Equivalents at Beginning of Year	<u>116,464</u>	<u>1,338,921</u>	<u>1,455,385</u>
Cash and Cash Equivalents at End of Year	<u>\$150,022</u>	<u>\$1,247,049</u>	<u>\$1,397,071</u>
<u>Reconciliation of Cash and</u>			
<u>Cash Equivalents per the Balance Sheet:</u>			
Cash and Cash Equivalents	\$150,022	\$1,013,799	\$1,163,821
Restricted Cash and Cash Equivalents	0	233,250	233,250
Cash and Cash Equivalents at End of Year	<u>\$150,022</u>	<u>\$1,247,049</u>	<u>\$1,397,071</u>

(Continued)



**LICKING COUNTY, OHIO**  
**COMBINING STATEMENT OF CASH FLOWS**  
**ENTERPRISE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Water</u>	<u>Wastewater</u>	<u>Totals</u>
<u>Reconciliation of Operating Income to Net Cash</u>			
<u>Provided by Operating Activities:</u>			
Operating Income	\$66,334	\$392,359	\$458,693
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:			
Depreciation and Amortization Expense	31,771	220,476	252,247
Changes in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	9,065	(22,667)	(13,602)
Decrease in Due from Other Funds	0	31,001	31,001
(Increase) Decrease in Inventory	1,437	(9,338)	(7,901)
Decrease in Prepaid Items	0	281	281
Increase (Decrease) in Accounts Payable	(982)	14,587	13,605
Increase in Accrued Wages and Benefits	0	3,517	3,517
Decrease in Intergovernmental Payable	(10,538)	(3,570)	(14,108)
Decrease in Compensated Absences	0	(4,758)	(4,758)
Total Adjustments	<u>30,753</u>	<u>229,529</u>	<u>260,282</u>
Net Cash Provided by Operating Activities	<u>\$97,087</u>	<u>\$621,888</u>	<u>\$718,975</u>

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*FIDUCIARY FUND TYPES*

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

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*EXPENDABLE TRUST FUND*

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**Children's Services Trust Fund**

To account for the various donations and bequests held by the children services board for the benefit of the children.

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*AGENCY FUNDS*

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**Board of Health Fund**

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

**Community Mental Health Fund**

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

**Soil and Water Conservation Fund**

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

**Solid Waste Disposal Fund**

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

**Licking Parks District Fund**

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

**Metro Parks Planning Organization Fund**

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

**Family Stability Grant Fund**

This fund is part of The Family and Children First Program. Funding is provided by the Licking County Human Services Department.

**Property Tax Fund**

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

(Continued)

**Undivided Tax Fund**

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

**Undivided Local Government Fund**

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

**Libraries Fund**

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

**Law Library Fund**

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

**Motor Vehicle License Tax Fund**

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

**Motor Vehicle Permissive Tax Fund**

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

**Advance Pay Real Estate Fund**

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

**Hotel – Motel Tax Fund**

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

**Payroll Fund**

To account for payroll taxes and other related payroll deductions accumulated for distribution to other governmental units and private organizations.

**Additional Filing Fees Fund**

To account for the additional filing fees for individuals who are seeking public office. The additional money is then sent to the State.

**Bicentennial Commission Fund**

To account for money used for the City of Newark's bicentennial.

(Continued)

**County Court Fund**

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

**Alimony and Child Support Fund**

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

**Inmate Fund**

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

**Sheriff Fund**

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

**Resident Fund**

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

**LICKING COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**FIDUCIARY FUNDS**  
**DECEMBER 31, 2000**

	<u>Expendable Trust Fund</u>	<u>Agency Funds</u>	
	Children's Services Trust Fund	All	Totals
<b>Assets:</b>			
Cash and Cash Equivalents	\$0	\$15,731,236	\$15,731,236
Receivables (net of allowance for doubtful accounts):			
Taxes	0	120,874,438	120,874,438
Accounts	0	169,196	169,196
Special Assessments	0	28,948,422	28,948,422
Intergovernmental Receivables	0	1,354,132	1,354,132
Restricted Assets:			
Cash with Fiscal Agent	86,114	1,624,222	1,710,336
Investments with Fiscal Agent	0	158,000	158,000
Total Assets	<u>\$86,114</u>	<u>\$168,859,646</u>	<u>\$168,945,760</u>
<b>Liabilities and Fund Equity:</b>			
<b>Liabilities:</b>			
Accounts Payable	\$0	\$182,827	\$182,827
Due to Other Funds	0	18,643,701	18,643,701
Intergovernmental Payable	0	137,891,937	137,891,937
Interfund Loan Payable	0	29,000	29,000
Undistributed Monies	0	12,112,181	12,112,181
Total Liabilities	<u>0</u>	<u>168,859,646</u>	<u>168,859,646</u>
<b>Fund Equity:</b>			
<b>Fund Balance:</b>			
Unreserved	86,114	0	86,114
Total Fund Equity	<u>86,114</u>	<u>0</u>	<u>86,114</u>
Total Liabilities and Fund Equity	<u>\$86,114</u>	<u>\$168,859,646</u>	<u>\$168,945,760</u>

**LICKING COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Restated Balance December 31, 1999	Additions	Deductions	Balance December 31, 2000
<b>Board of Health</b>				
Assets:				
Cash and Cash Equivalents	\$155,629	\$1,489,807	(\$1,480,686)	\$164,750
Receivables (net of allowance for doubtful accounts):				
Accounts	0	190	0	190
Total Assets	<u>\$155,629</u>	<u>\$1,489,997</u>	<u>(\$1,480,686)</u>	<u>\$164,940</u>
Liabilities:				
Accounts Payable	\$0	\$581	\$0	\$581
Intergovernmental Payable	0	5,900	0	5,900
Undistributed Monies	155,629	1,483,516	(1,480,686)	158,459
Total Liabilities	<u>\$155,629</u>	<u>\$1,489,997</u>	<u>(\$1,480,686)</u>	<u>\$164,940</u>
<b>Community Mental Health</b>				
Assets:				
Cash and Cash Equivalents	\$1,954,923	\$12,981,764	(\$11,902,026)	\$3,034,661
Due From Other Funds	14,025	0	(14,025)	0
Intergovernmental Receivable	0	4,236	0	4,236
Interfund Loans Receivable	350,000	0	(350,000)	0
Total Assets	<u>\$2,318,948</u>	<u>\$12,986,000</u>	<u>(\$12,266,051)</u>	<u>\$3,038,897</u>
Liabilities:				
Accounts Payable	\$0	\$149,061	\$0	\$149,061
Undistributed Monies	2,318,948	12,836,939	(12,266,051)	2,889,836
Total Liabilities	<u>\$2,318,948</u>	<u>\$12,986,000</u>	<u>(\$12,266,051)</u>	<u>\$3,038,897</u>
<b>Soil and Water Conservation</b>				
Assets:				
Cash and Cash Equivalents	\$101,163	\$301,185	(\$291,598)	\$110,750
Total Assets	<u>\$101,163</u>	<u>\$301,185</u>	<u>(\$291,598)</u>	<u>\$110,750</u>
Liabilities:				
Accounts Payable	\$0	\$450	\$0	\$450
Due to Other Funds	983	0	(983)	0
Undistributed Monies	100,180	300,735	(290,615)	110,300
Total Liabilities	<u>\$101,163</u>	<u>\$301,185</u>	<u>(\$291,598)</u>	<u>\$110,750</u>

(Continued)

**LICKING COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Restated Balance December 31, 1999	Additions	Deductions	Balance December 31, 2000
<u>Solid Waste Disposal</u>				
Assets:				
Cash and Cash Equivalents	\$6,954,300	\$1,904,593	(\$2,600,350)	\$6,258,543
Receivables (net of allowance for doubtful accounts):				
Accounts	0	106,293	0	106,293
Interest	10,854	0	(10,854)	0
Total Assets	<u>\$6,965,154</u>	<u>\$2,010,886</u>	<u>(\$2,611,204)</u>	<u>\$6,364,836</u>
Liabilities:				
Accounts Payable	\$0	\$12,343	\$0	\$12,343
Due to Other Funds	44	0	(44)	0
Undistributed Monies	6,965,110	1,998,543	(2,611,160)	6,352,493
Total Liabilities	<u>\$6,965,154</u>	<u>\$2,010,886</u>	<u>(\$2,611,204)</u>	<u>\$6,364,836</u>
<u>Licking Parks District</u>				
Assets:				
Cash and Cash Equivalents	\$104,315	\$1,004,174	(\$973,532)	\$134,957
Receivables (net of allowance for doubtful accounts):				
Accounts	0	95	0	95
Intergovernmental Receivable	49	0	(49)	0
Total Assets	<u>\$104,364</u>	<u>\$1,004,269</u>	<u>(\$973,581)</u>	<u>\$135,052</u>
Liabilities:				
Accounts Payable	\$0	\$1,650	\$0	\$1,650
Interfund Loans Payable	29,000	0	0	29,000
Undistributed Monies	75,364	1,002,619	(973,581)	104,402
Total Liabilities	<u>\$104,364</u>	<u>\$1,004,269</u>	<u>(\$973,581)</u>	<u>\$135,052</u>
<u>Metro Parks Planning Organization</u>				
Assets:				
Cash and Cash Equivalents	\$89,218	\$311,234	(\$239,015)	\$161,437
Intergovernmental Receivable	0	11,804	0	11,804
Total Assets	<u>\$89,218</u>	<u>\$323,038</u>	<u>(\$239,015)</u>	<u>\$173,241</u>
Liabilities:				
Accounts Payable	\$0	\$275	\$0	\$275
Undistributed Monies	89,218	322,763	(239,015)	172,966
Total Liabilities	<u>\$89,218</u>	<u>\$323,038</u>	<u>(\$239,015)</u>	<u>\$173,241</u>

(Continued)

**LICKING COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Restated Balance December 31, 1999	Additions	Deductions	Balance December 31, 2000
<b>Family Stability Grant</b>				
Assets:				
Cash and Cash Equivalents	\$74,363	\$159,579	(\$156,320)	\$77,622
Receivables (net of allowance for doubtful accounts):				
Accounts	0	62,618	0	62,618
Total Assets	<u>\$74,363</u>	<u>\$222,197</u>	<u>(\$156,320)</u>	<u>\$140,240</u>
Liabilities:				
Accounts Payable	\$0	\$18,467	\$0	\$18,467
Undistributed Monies	74,363	203,730	(156,320)	121,773
Total Liabilities	<u>\$74,363</u>	<u>\$222,197</u>	<u>(\$156,320)</u>	<u>\$140,240</u>
<b>Property Tax</b>				
Assets:				
Cash and Cash Equivalents	\$3,139,500	\$112,953,231	(\$112,842,897)	\$3,249,834
Receivables (net of allowance for doubtful accounts):				
Taxes	105,177,205	120,871,172	(105,177,205)	120,871,172
Special Assessments	30,252,351	28,948,422	(30,252,351)	28,948,422
Intergovernmental Receivable	212,590	0	(212,590)	0
Total Assets	<u>\$138,781,646</u>	<u>\$262,772,825</u>	<u>(\$248,485,043)</u>	<u>\$153,069,428</u>
Liabilities:				
Due to Other Funds	\$17,811,863	\$18,167,759	(\$17,811,863)	\$18,167,759
Intergovernmental Payable	120,969,783	244,605,066	(230,673,180)	134,901,669
Total Liabilities	<u>\$138,781,646</u>	<u>\$262,772,825</u>	<u>(\$248,485,043)</u>	<u>\$153,069,428</u>
<b>Undivided Tax</b>				
Assets:				
Cash and Cash Equivalents	\$1,535,687	\$32,420,295	(\$32,256,541)	\$1,699,441
Due from Other Funds	111,599	0	(111,599)	0
Intergovernmental Receivable	102,245	22,701	(102,245)	22,701
Total Assets	<u>\$1,749,531</u>	<u>\$32,442,996</u>	<u>(\$32,470,385)</u>	<u>\$1,722,142</u>
Liabilities:				
Intergovernmental Payable	\$1,749,531	\$32,442,996	(\$32,470,385)	\$1,722,142
Total Liabilities	<u>\$1,749,531</u>	<u>\$32,442,996</u>	<u>(\$32,470,385)</u>	<u>\$1,722,142</u>

(Continued)



**LICKING COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Restated Balance December 31, 1999	Additions	Deductions	Balance December 31, 2000
<b><u>Undivided Local Government</u></b>				
Assets:				
Cash and Cash Equivalents	\$0	\$7,858,669	(\$7,857,694)	\$975
Intergovernmental Receivable	531,296	582,120	(531,296)	582,120
<b>Total Assets</b>	<b><u>\$531,296</u></b>	<b><u>\$8,440,789</u></b>	<b><u>(\$8,388,990)</u></b>	<b><u>\$583,095</u></b>
Liabilities:				
Due to Other Funds	\$262,583	\$287,868	(\$262,583)	\$287,868
Intergovernmental Payable	268,713	8,152,921	(8,126,407)	295,227
<b>Total Liabilities</b>	<b><u>\$531,296</u></b>	<b><u>\$8,440,789</u></b>	<b><u>(\$8,388,990)</u></b>	<b><u>\$583,095</u></b>
<b><u>Libraries</u></b>				
Assets:				
Intergovernmental Receivable	\$387,972	\$459,812	(\$387,972)	\$459,812
<b>Total Assets</b>	<b><u>387,972</u></b>	<b><u>459,812</u></b>	<b><u>(387,972)</u></b>	<b><u>459,812</u></b>
Liabilities:				
Intergovernmental Payable	\$387,972	\$459,812	(\$387,972)	\$459,812
<b>Total Liabilities</b>	<b><u>\$387,972</u></b>	<b><u>\$459,812</u></b>	<b><u>(387,972)</u></b>	<b><u>\$459,812</u></b>
<b><u>Law Library</u></b>				
Assets:				
Cash and Cash Equivalents	\$1,400	\$0	\$0	\$1,400
<b>Total Assets</b>	<b><u>\$1,400</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$1,400</u></b>
Liabilities:				
Undistributed Monies	\$1,400	\$0	\$0	\$1,400
<b>Total Liabilities</b>	<b><u>\$1,400</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$1,400</u></b>
<b><u>Motor Vehicle License Tax</u></b>				
Assets:				
Intergovernmental Receivable	\$228,357	\$219,357	(\$228,357)	\$219,357
<b>Total Assets</b>	<b><u>228,357</u></b>	<b><u>219,357</u></b>	<b><u>(228,357)</u></b>	<b><u>219,357</u></b>
Liabilities:				
Due to Other Funds	\$171,259	\$164,594	(\$171,259)	\$164,594
Intergovernmental Payable	57,098	54,763	(57,098)	54,763
<b>Total Liabilities</b>	<b><u>\$228,357</u></b>	<b><u>\$219,357</u></b>	<b><u>(\$228,357)</u></b>	<b><u>\$219,357</u></b>

(Continued)

**LICKING COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Restated Balance December 31, 1999	Additions	Deductions	Balance December 31, 2000
<u>Motor Vehicle Permissive Tax</u>				
Assets:				
Cash and Cash Equivalents	\$1,177,075	\$883,232	(\$1,638,505)	\$421,802
Intergovernmental Receivable	127,864	54,102	(127,864)	54,102
Total Assets	<u>\$1,304,939</u>	<u>\$937,334</u>	<u>(\$1,766,369)</u>	<u>\$475,904</u>
Liabilities:				
Due to Other Funds	\$24,233	\$23,480	(\$24,233)	\$23,480
Intergovernmental Payable	1,280,706	913,854	(1,742,136)	452,424
Total Liabilities	<u>\$1,304,939</u>	<u>\$937,334</u>	<u>(\$1,766,369)</u>	<u>\$475,904</u>
<u>Advance Pay Real Estate</u>				
Assets:				
Cash and Cash Equivalents	\$3,846	\$30	\$0	\$3,876
Total Assets	<u>\$3,846</u>	<u>\$30</u>	<u>\$0</u>	<u>\$3,876</u>
Liabilities:				
Undistributed Monies	\$3,846	\$30	\$0	\$3,876
Total Liabilities	<u>\$3,846</u>	<u>\$30</u>	<u>\$0</u>	<u>\$3,876</u>
<u>Hotel - Motel Tax</u>				
Assets:				
Cash and Cash Equivalents	\$46,294	\$419,842	(\$412,468)	\$53,668
Receivables (net of allowance for doubtful accounts):				
Taxes	51,950	3,266	(51,950)	3,266
Total Assets	<u>\$98,244</u>	<u>\$423,108</u>	<u>(\$464,418)</u>	<u>\$56,934</u>
Liabilities:				
Due to Other Funds	\$2,598	\$0	(\$2,598)	\$0
Undistributed Monies	95,646	423,108	(461,820)	56,934
Total Liabilities	<u>\$98,244</u>	<u>\$423,108</u>	<u>(\$464,418)</u>	<u>\$56,934</u>

(Continued)

**LICKING COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Restated Balance December 31, 1999	Additions	Deductions	Balance December 31, 2000
<b>Payroll</b>				
Assets:				
Cash and Cash Equivalents	\$326,849	\$7,302,786	(\$7,274,208)	\$355,427
Total Assets	<u>\$326,849</u>	<u>\$7,302,786</u>	<u>(\$7,274,208)</u>	<u>\$355,427</u>
Liabilities:				
Undistributed Monies	\$326,849	\$7,302,786	(\$7,274,208)	\$355,427
Total Liabilities	<u>\$326,849</u>	<u>\$7,302,786</u>	<u>(\$7,274,208)</u>	<u>\$355,427</u>
<b>Additional Filing Fees</b>				
Assets:				
Cash and Cash Equivalents	\$90	\$477	(\$542)	\$25
Total Assets	<u>\$90</u>	<u>\$477</u>	<u>(\$542)</u>	<u>\$25</u>
Liabilities:				
Undistributed Monies	\$90	\$477	(\$542)	\$25
Total Liabilities	<u>\$90</u>	<u>\$477</u>	<u>(\$542)</u>	<u>\$25</u>
<b>Bicentennial Commission</b>				
Assets:				
Cash and Cash Equivalents	\$2,068	\$0	\$0	\$2,068
Total Assets	<u>\$2,068</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,068</u>
Liabilities:				
Undistributed Monies	\$2,068	\$0	\$0	\$2,068
Total Liabilities	<u>\$2,068</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,068</u>
<b>County Court</b>				
Assets:				
Receivables (net of allowance for doubtful accounts):				
Accounts	\$103,834	\$0	(\$103,834)	\$0
Restricted Assets:				
Cash and Cash Equivalents	803,976	18,699,981	(18,634,280)	869,677
Investments	158,000	0	0	158,000
Total Assets	<u>\$1,065,810</u>	<u>\$18,699,981</u>	<u>(\$18,738,114)</u>	<u>\$1,027,677</u>
Liabilities:				
Undistributed Monies	\$1,065,810	\$18,699,981	(\$18,738,114)	\$1,027,677
Total Liabilities	<u>\$1,065,810</u>	<u>\$18,699,981</u>	<u>(\$18,738,114)</u>	<u>\$1,027,677</u>

(Continued)

**LICKING COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Restated Balance December 31, 1999	Additions	Deductions	Balance December 31, 2000
<b><u>Alimony and Child Support</u></b>				
Assets:				
Restricted Assets:				
Cash and Cash Equivalents	\$616,789	\$11,413,880	(\$11,366,402)	\$664,267
Total Assets	<u>\$616,789</u>	<u>\$11,413,880</u>	<u>(\$11,366,402)</u>	<u>\$664,267</u>
Liabilities:				
Due to Other Funds	\$193,092	\$0	(\$193,092)	\$0
Undistributed Monies	423,697	11,413,880	(11,173,310)	664,267
Total Liabilities	<u>\$616,789</u>	<u>\$11,413,880</u>	<u>(\$11,366,402)</u>	<u>\$664,267</u>
<b><u>Inmate</u></b>				
Assets:				
Restricted Assets:				
Cash and Cash Equivalents	\$10,431	\$308,826	(\$307,288)	\$11,969
Total Assets	<u>\$10,431</u>	<u>\$308,826</u>	<u>(\$307,288)</u>	<u>\$11,969</u>
Liabilities:				
Undistributed Monies	\$10,431	\$308,826	(\$307,288)	\$11,969
Total Liabilities	<u>\$10,431</u>	<u>\$308,826</u>	<u>(\$307,288)</u>	<u>\$11,969</u>
<b><u>Sheriff</u></b>				
Assets:				
Restricted Assets:				
Cash and Cash Equivalents	\$99,938	\$3,026,619	(\$3,065,299)	\$61,258
Total Assets	<u>\$99,938</u>	<u>\$3,026,619</u>	<u>(\$3,065,299)</u>	<u>\$61,258</u>
Liabilities:				
Undistributed Monies	\$99,938	\$3,026,619	(\$3,065,299)	\$61,258
Total Liabilities	<u>\$99,938</u>	<u>\$3,026,619</u>	<u>(\$3,065,299)</u>	<u>\$61,258</u>
<b><u>Resident</u></b>				
Assets:				
Restricted Assets:				
Cash and Cash Equivalents	\$12,257	\$122,999	(\$118,205)	\$17,051
Total Assets	<u>\$12,257</u>	<u>\$122,999</u>	<u>(\$118,205)</u>	<u>\$17,051</u>
Liabilities:				
Undistributed Monies	\$12,257	\$122,999	(\$118,205)	\$17,051
Total Liabilities	<u>\$12,257</u>	<u>\$122,999</u>	<u>(\$118,205)</u>	<u>\$17,051</u>

(Continued)

**LICKING COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Restated Balance December 31, 1999	Additions	Deductions	Balance December 31, 2000
<b>Total - All Agency Funds</b>				
Assets:				
Cash and Cash Equivalents	\$15,666,720	\$179,990,898	(\$179,926,382)	\$15,731,236
Receivables (net of allowance for doubtful accounts):				
Taxes	105,229,155	120,874,438	(105,229,155)	120,874,438
Accounts	103,834	169,196	(103,834)	169,196
Special Assessments	30,252,351	28,948,422	(30,252,351)	28,948,422
Interest	10,854	0	(10,854)	0
Due from Other Funds	125,624	0	(125,624)	0
Intergovernmental Receivable:	1,590,373	1,354,132	(1,590,373)	1,354,132
Interfund Receivable	350,000	0	(350,000)	0
Restricted Assets:				
Cash and Cash Equivalents	1,543,391	33,572,305	(33,491,474)	1,624,222
Investments	158,000	0	0	158,000
Total Assets	<u>\$155,030,302</u>	<u>\$364,909,391</u>	<u>(\$351,080,047)</u>	<u>\$168,859,646</u>
Liabilities:				
Accounts Payable	\$0	\$182,827	\$0	\$182,827
Due to Other Funds	18,466,655	18,643,701	(18,466,655)	18,643,701
Intergovernmental Payable	124,713,803	286,635,312	(273,457,178)	137,891,937
Interfund Loans Payable	29,000	0	0	29,000
Undistributed Monies	11,820,844	59,447,551	(59,156,214)	12,112,181
Total Liabilities	<u>\$155,030,302</u>	<u>\$364,909,391</u>	<u>(\$351,080,047)</u>	<u>\$168,859,646</u>

***GENERAL FIXED ASSETS ACCOUNT GROUP***

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The General Fixed Assets Account Group is used to account for fixed assets other than that accounted for in the proprietary funds.

**LICKING COUNTY, OHIO**  
**SCHEDULE OF GENERAL FIXED ASSETS**  
**BY SOURCE**  
**DECEMBER 31, 2000**

General Fixed Assets

Land	\$2,596,077
Buildings and Improvements	14,663,909
Machinery and Equipment	<u>6,404,269</u>
Total General Fixed Assets	<u><u>\$23,664,255</u></u>

Investment in General Fixed Assets

General Fund	\$22,026,350
Special Revenue Funds	450,603
Capital Project Funds	<u>1,187,302</u>
Total Investment in General Fixed Assets	<u><u>\$23,664,255</u></u>

**LICKING COUNTY, OHIO**  
**SCHEDULE OF GENERAL FIXED ASSETS**  
**BY CATEGORY**  
**DECEMBER 31, 2000**

<u>Function and Category</u>	<u>Land</u>	<u>Buildings</u>	<u>Machinery and Equipment</u>	<u>Total</u>
General Government	\$1,889,828	\$2,800,715	\$1,565,648	\$6,256,191
Judicial	0	0	668,215	668,215
Public Safety	608,306	10,911,858	1,563,410	13,083,574
Public Works	1,330	15,867	1,381,851	1,399,048
Health	96,613	935,469	652,350	1,684,432
Human Services	<u>0</u>	<u>0</u>	<u>572,795</u>	<u>572,795</u>
	<u>\$2,596,077</u>	<u>\$14,663,909</u>	<u>\$6,404,269</u>	<u>\$23,664,255</u>



**LICKING COUNTY, OHIO**  
**SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS**  
**BY FUNCTION AND ACTIVITY**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

<u>Function</u>	<u>December 31, 1999</u>	<u>Additions</u>	<u>Deletions</u>	<u>December 31, 2000</u>
General Government	\$6,167,624	\$88,567	\$0	\$6,256,191
Judicial	594,705	73,510	0	668,215
Public Safety	11,907,005	1,248,369	(71,800)	13,083,574
Public Works	1,277,089	122,959	(1,000)	1,399,048
Health	1,708,832	0	(24,400)	1,684,432
Human Services	<u>572,795</u>	<u>0</u>	<u>0</u>	<u>572,795</u>
Total General Fixed Assets	<u>\$22,228,050</u>	<u>\$1,533,405</u>	<u>(\$97,200)</u>	<u>\$23,664,255</u>

*COMPONENT UNITS*

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The Component Units are legally separate entities and are being presented as a part of the County's reporting entity because the County is financially accountable for these entities and it would be misleading to exclude them.

*GOVERNMENTAL TYPE*

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**Licking County Transportation Improvement District**

To account for the activity of the Licking County Transportation Improvement District.

**Licking County Regional Airport Authority**

To account for the activity of the Licking County Regional Airport Authority

*PROPRIETARY TYPE*

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**LICCO Incorporated**

To account for the activity of LICCO Incorporated

**LICKING COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**DISCRETELY PRESENTED COMPONENT UNITS**  
**DECEMBER 31, 2000**

	<u>Governmental Type</u>		<u>Proprietary Type</u>	
	Licking County Transportation Improvement District	Licking County Regional Airport Authority	LICCO Incorporated	Totals
<u>Assets and Other Debits:</u>				
Assets:				
Cash and Cash Equivalents	\$89,008	\$62,021	\$26,443	\$177,472
Investments	0	0	573,081	573,081
Receivables (net of allowance for doubtful accounts):				
Accounts	0	7,110	44,033	51,143
Due from Primary Government	11,000	0	0	11,000
Inventory of Supplies at Cost	0	0	12,417	12,417
Prepaid Items	0	232	4,850	5,082
Fixed Assets (Net Accumulated Depreciatio	0	0	63,911	63,911
Total Assets and Other Debits	<u>\$100,008</u>	<u>\$69,363</u>	<u>\$724,735</u>	<u>\$894,106</u>
<u>Liabilities, Equity and Other Credits:</u>				
Liabilities:				
Accounts Payable	\$0	\$2,887	\$6,421	\$9,308
Accrued Wages and Benefits	0	0	25,657	25,657
Retainage Payable	0	10,001	0	10,001
Total Liabilities	<u>0</u>	<u>12,888</u>	<u>32,078</u>	<u>44,966</u>
Equity and Other Credits:				
Retained Earnings - Unreserved	0	0	692,657	692,657
Fund Balances:				
Reserved for Prepaid Items	0	232	0	232
Unreserved	100,008	56,243	0	156,251
Total Equity and Other Credits	<u>100,008</u>	<u>56,475</u>	<u>692,657</u>	<u>849,140</u>
Total Liabilities, Equity and Other Credit	<u>\$100,008</u>	<u>\$69,363</u>	<u>\$724,735</u>	<u>\$894,106</u>

The notes to the general purpose financial statements are an integral part of this statement.

**LICKING COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**DISCRETELY PRESENTED COMPONENT UNITS - GOVERNMENTAL FUND TYPE**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Licking County Transportation Improvement District	Licking County Regional Airport Authority	Totals
<u>Revenues:</u>			
Intergovernmental Revenues	\$57,192	\$1,019,040	\$1,076,232
Charges for Services	0	85,717	85,717
Investment Earnings	2,113	726	2,839
All Other Revenues	0	8,127	8,127
Total Revenues	59,305	1,113,610	1,172,915
<u>Expenditures:</u>			
Current:			
Public Safety	64,333	0	64,333
Public Works	0	1,082,966	1,082,966
Total Expenditures	64,333	1,082,966	1,147,299
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(5,028)	30,644	25,616
Fund Balance at Beginning of Year	105,036	25,831	130,867
Fund Balance at End of Year	\$100,008	\$56,475	\$156,483

The notes to the general purpose financial statements are an integral part of this statement.

*STATISTICAL SECTION*

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## *STATISTICAL TABLES*

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***T**HE FOLLOWING UNAUDITED STATISTICAL TABLES REFLECT SOCIAL AND ECONOMIC DATA, FINANCIAL TRENDS AND FISCAL CAPACITY OF THE COUNTY.*

**LICKING COUNTY, OHIO**  
**GENERAL GOVERNMENT EXPENDITURES BY FUNCTION (1)**  
**LAST TEN YEARS**

<b>Year</b>	<b>Public Safety</b>	<b>Health</b>	<b>Human Services</b>	<b>Community Development</b>	<b>Public Works</b>	<b>General Government</b>	<b>Inter-governmental</b>	<b>Capital Outlay</b>	<b>Debt Service</b>	<b>Total</b>
1991	\$6,388,363	\$5,134,092	\$11,689,308	N/A	\$5,465,023	\$7,396,366	\$1,651,129	\$1,673,719	\$5,255,750	\$44,653,750
1992	7,128,826	5,506,808	11,865,823	N/A	4,559,686	8,013,063	1,658,957	111,230	1,703,280	40,547,673
1993	7,009,025	651,153	17,174,625	531,214	4,460,145	8,075,890	1,809,453	2,199,269	1,420,788	43,331,562
1994	7,955,864	695,926	17,269,152	395,216	5,167,502	9,251,663	1,926,920	1,284,528	1,348,683	45,295,454
1995	9,118,170	721,886	19,270,279	1,039,461	5,883,639	9,781,899	2,004,603	2,224,245	1,272,936	51,317,118
1996	8,212,337	804,944	20,267,001	1,867,480	6,273,421	11,329,703	3,595,537	940,205	1,269,908	54,560,536
1997	8,212,360	912,720	20,996,246	636,310	7,094,795	12,022,819	4,100,909	1,465,961	1,288,311	56,730,431
1998	8,777,561	891,937	23,773,351	759,056	6,351,955	13,375,507	7,017,714	636,122	1,430,168	63,013,371
1999	11,454,974	463,063	26,272,184	1,391,712	5,722,768	14,850,790	3,609,501	5,481,062	1,598,858	70,844,912
2000	12,892,065	582,221	30,146,514	1,211,620	5,848,341	14,614,318	2,939,703	6,797,397	1,824,058	76,856,237

(1) Includes General, Special Revenue, Debt Service and Capital Projects Funds.

Source: Licking County Auditor

**LICKING COUNTY, OHIO**  
**GENERAL GOVERNMENT REVENUES BY SOURCE (1)**  
**LAST TEN YEARS**

<b>Year</b>	<b>Taxes</b>	<b>Inter-Governmental Revenue</b>	<b>Charges for Service</b>	<b>Licenses and Permits</b>	<b>Investment Earnings</b>	<b>Special Assessments</b>	<b>Fines and Forfeitures</b>	<b>All Other</b>	<b>Total</b>
1991	\$14,966,765	\$15,148,290	\$2,713,887	\$19,555	N/A	\$347,437	\$348,381	\$1,910,179	\$35,454,494
1992	16,252,962	16,637,628	2,959,220	17,206	N/A	362,053	316,365	1,231,923	37,777,357
1993	16,834,480	22,624,495	4,568,891	174,555	714,933	413,417	418,563	1,610,877	47,360,211
1994	18,838,981	21,935,874	5,494,206	212,071	1,214,998	331,173	687,649	561,764	49,276,716
1995	19,307,431	23,497,783	5,487,822	215,422	1,891,371	332,660	483,153	396,119	51,611,761
1996	19,705,631	24,804,396	6,161,270	226,271	1,856,608	274,168	521,196	326,466	53,876,006
1997	22,494,308	26,169,469	6,256,444	238,843	1,897,629	279,177	536,841	502,830	58,375,541
1998	24,521,646	28,759,143	6,866,023	210,236	2,373,437	245,651	717,590	1,316,929	65,010,655
1999	28,412,338	31,521,271	6,309,872	225,955	2,513,999	266,180	608,980	1,021,468	70,880,063
2000	30,156,823	35,287,490	7,135,706	246,578	3,119,618	205,668	701,023	821,993	77,674,899

(1) Includes General, Special Revenue, Debt Service and Capital Projects Funds.

Source: Licking County Auditor



**LICKING COUNTY, OHIO**  
**PROPERTY TAX LEVIES AND COLLECTIONS**  
**LAST TEN YEARS**

<u>Collection Year</u>	<u>Total Tax Levy</u>	<u>Current Tax Collections</u>	<u>Delinquent Tax Collections</u>	<u>Total Tax Collections</u>	<u>Percent of Total Tax Collections to Tax Levy</u>	<u>Accumulated Outstanding Delinquent Taxes</u>	<u>Percentage of Accumulated Delinquent Taxes to Total Tax Levy</u>
1991	\$9,318,708	\$8,407,661	\$284,369	\$8,692,030	93.28%	\$626,679	6.72%
1992	9,976,056	9,037,724	285,395	9,323,119	93.45%	652,938	6.55%
1993	10,245,392	9,273,004	281,562	9,554,566	93.26%	690,826	6.74%
1994	10,984,764	9,904,373	345,439	10,249,812	93.31%	734,952	6.69%
1995	11,379,350	10,408,045	375,222	10,783,267	94.76%	596,082	5.24%
1996	11,076,173	10,203,327	305,116	10,508,443	94.87%	567,730	5.13%
1997	13,202,134	12,037,743	346,959	12,384,702	93.81%	817,432	6.19%
1998	14,740,657	13,483,682	421,955	13,905,637	94.34%	835,020	5.66%
1999	14,929,280	14,121,843	535,184	14,657,027	98.18%	272,253	1.82%
2000	17,833,577	15,175,839	1,417,173	16,593,012	93.04%	1,240,565	6.96%

Source: Licking County Auditor

**LICKING COUNTY, OHIO**  
**ASSESSED VALUATIONS AND ESTIMATED TRUE VALUES**  
**OF TAXABLE PROPERTY**  
**LAST TEN YEARS**

<b>Tax Year</b>	<b>Real Property</b>		<b>Public Utility Personal</b>		<b>Tangible Personal Property</b>		<b>Total</b>		<b>Assessed Value as a Percent of Actual Value</b>
	<b>Assessed</b>	<b>Actual</b>	<b>Assessed</b>	<b>Actual</b>	<b>Assessed</b>	<b>Actual</b>	<b>Assessed</b>	<b>Actual</b>	
1991	\$1,097,206,620	\$3,134,876,060	\$145,115,880	\$145,115,880	\$179,691,210	\$189,148,640	\$1,422,013,710	\$3,469,140,580	40.99%
1992	1,303,212,890	3,723,465,400	148,391,230	148,391,230	180,962,900	190,487,260	1,632,567,020	4,062,343,890	40.19%
1993	1,305,060,370	3,728,743,910	150,942,850	150,942,850	173,939,480	183,094,190	1,629,942,700	4,062,780,950	40.12%
1994	1,363,074,880	3,894,499,660	155,139,890	155,139,890	198,274,334	208,709,830	1,716,489,104	4,258,349,380	40.31%
1995	1,414,496,130	4,041,417,510	153,254,280	153,254,280	199,903,270	210,424,490	1,767,653,680	4,405,096,280	40.13%
1996	1,660,511,690	4,744,319,110	151,921,160	151,921,160	211,527,020	222,660,020	2,023,959,870	5,118,900,290	39.54%
1997	1,733,850,900	4,953,859,710	151,198,660	151,198,660	219,393,430	230,940,450	2,104,442,990	5,335,998,820	39.44%
1998	1,836,260,420	5,246,458,340	157,241,230	157,241,230	225,823,220	237,708,650	2,219,324,870	5,641,408,220	39.34%
1999	2,159,151,830	6,169,005,230	147,987,940	147,987,940	221,025,880	232,658,820	2,528,165,650	6,549,651,990	38.60%
2000	2,229,208,000	6,369,165,710	155,621,590	155,621,590	233,932,850	246,245,110	2,618,762,440	6,771,032,410	38.68%

Source: Licking County Auditor

**LICKING COUNTY, OHIO**  
**PROPERTY TAX RATES ALL DIRECT AND OVERLAPPING GOVERNMENTS**  
**(PER \$1,000 OF ASSESSED VALUATIONS)**  
**LAST TEN YEARS**

<b>COUNTY UNITS</b>	<b>1991</b>	<b>1992</b>	<b>1993</b>	<b>1994</b>	<b>1995</b>	<b>1996</b>	<b>1997</b>	<b>1998</b>	<b>1999</b>	<b>2000</b>
General Fund	2.20	2.20	2.20	2.20	1.70	2.20	2.20	2.20	2.20	2.20
Mental Health and Retardation	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
Children's Services	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Senior Citizens	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70
Mental Health	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total County Rate	7.20	7.20	7.20	7.20	6.70	7.20	7.20	7.20	7.20	7.20
<b>SCHOOL DISTRICTS</b>										
Granville EVSD	54.90	56.20	61.10	62.50	66.00	69.70	69.50	69.10	69.00	73.50
Heath CSD	38.90	38.90	38.90	38.90	40.10	40.10	43.10	43.10	43.10	48.38
Johnstown Monroe LSD	41.30	41.20	41.00	40.10	42.90	42.12	44.16	43.58	40.85	39.64
Lakewood LSD	30.80	30.80	38.80	38.80	38.80	38.80	38.80	42.50	42.11	42.09
Licking Heights LSD	41.20	41.10	41.00	41.00	40.70	40.70	40.70	40.10	39.60	48.50
Licking Valley LSD	35.90	35.90	35.90	30.90	30.90	30.90	30.90	39.70	38.90	38.48
Newark CSD	39.00	39.00	47.80	48.00	48.00	48.00	49.00	49.00	31.25	31.22
North Fork LSD	37.00	37.00	37.00	37.00	37.00	37.00	37.00	37.00	37.00	35.75
Northridge LSD	32.60	40.30	40.30	40.30	48.20	47.17	39.47	39.20	38.10	37.85
Southwest Licking LSD	36.30	36.20	36.00	41.28	41.28	40.38	40.38	45.16	43.15	43.15
Centerburg	40.80	39.70	39.70	39.50	39.50	39.20	34.10	34.10	34.10	41.16
East Knox	41.40	40.70	45.70	45.50	45.50	45.50	45.50	44.00	42.70	47.20
Northern	28.60	28.60	28.60	32.80	32.80	32.80	32.80	32.80	32.80	35.72
Plain	39.86	39.59	39.34	42.08	39.54	39.08	50.45	49.34	47.46	52.17
Reynoldsburg	49.46	51.28	50.67	50.44	50.23	49.55	54.40	54.22	54.59	54.49
Riverview	29.50	29.50	29.50	29.50	31.30	31.30	31.30	31.30	31.30	31.30
West Muskingum	38.40	38.40	43.30	42.30	41.90	41.90	41.50	41.40	41.10	40.60

(Continued)

**LICKING COUNTY, OHIO**  
**PROPERTY TAX RATES ALL DIRECT AND OVERLAPPING GOVERNMENTS**  
**(PER \$1,000 OF ASSESSED VALUATIONS)**  
**LAST TEN YEARS**

	<b>1991</b>	<b>1992</b>	<b>1993</b>	<b>1994</b>	<b>1995</b>	<b>1996</b>	<b>1997</b>	<b>1998</b>	<b>1999</b>	<b>2000</b>
<b>JOINT VOCATIONAL SCHOOL DISTRICTS</b>										
Licking County Joint Vocation Sch	2.80	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Coshocton	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Eastland	1.24	1.24	1.23	1.20	1.20	1.20	1.20	2.00	2.00	2.00
Knox County	4.70	4.70	4.70	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Mid East Ohio	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
<b>CORPORATIONS</b>										
Heath City	3.90	3.90	3.90	3.90	3.90	3.90	5.40	5.40	5.40	5.40
Newark City	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70
Pataskala City	12.40	10.40	10.40	12.40	12.40	12.40	12.40	12.40	0.40	10.40
Reynoldsburg City	2.94	2.94	2.93	2.91	2.90	0.79	0.78	0.77	0.76	0.76
<b>VILLAGES</b>										
Alexandria	6.10	6.10	6.10	7.80	7.80	7.80	7.80	7.80	7.80	7.80
Buckeye Lake	12.40	12.40	12.40	12.40	12.40	12.40	13.20	13.20	13.20	16.20
Granville	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Gratiot	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20
Hanover	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60
Hartford	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60
Hebron	15.90	16.30	16.30	16.30	16.30	16.30	16.30	16.30	16.30	16.30
Johnstown	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
Kirkersville	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
St. Louisville	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Utica	3.50	1.80	1.80	3.50	3.50	3.50	3.50	3.50	3.50	3.50

(Continued)

**LICKING COUNTY, OHIO**  
**PROPERTY TAX RATES ALL DIRECT AND OVERLAPPING GOVERNMENTS**  
**(PER \$1,000 OF ASSESSED VALUATIONS)**  
**LAST TEN YEARS**

<b>TOWNSHIPS</b>	<b>1991</b>	<b>1992</b>	<b>1993</b>	<b>1994</b>	<b>1995</b>	<b>1996</b>	<b>1997</b>	<b>1998</b>	<b>1999</b>	<b>2000</b>
Bennington	5.40	5.40	8.40	8.40	8.40	9.40	9.40	9.40	9.40	9.40
Bowling Green	4.80	4.80	4.80	4.80	4.80	4.80	4.80	5.80	5.80	5.80
Burlington	7.20	7.20	9.70	9.70	9.70	9.70	9.70	7.20	7.20	7.20
Eden	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80
Etna	5.30	5.30	5.30	5.30	2.30	2.30	2.30	2.30	2.30	2.30
Fallsbury	4.70	4.70	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20
Franklin	5.70	5.70	5.70	5.70	5.70	5.70	6.20	6.20	6.20	7.20
Granville	7.50	7.50	7.50	7.50	7.50	7.50	9.50	9.50	9.50	11.35
Hanover	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30
Harrison	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90
Hartford	10.20	9.70	9.70	9.70	9.70	10.20	10.20	10.20	10.20	10.20
Hopewell	6.80	6.80	6.80	6.80	6.80	6.80	6.80	7.80	7.80	7.80
Jersey	9.30	10.80	10.30	10.30	10.30	10.30	10.30	10.30	10.30	10.30
Liberty	7.40	7.40	7.40	7.40	6.90	6.90	6.90	6.90	6.90	6.90
Licking	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90
Lima	3.80	3.80	3.80	2.70	2.70	0.00	0.00	0.00	0.00	0.00
Mckean	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30
Madison	9.40	9.40	9.40	9.40	9.40	9.40	8.50	8.50	8.50	8.50
Mary Ann	7.60	7.30	7.30	7.30	7.70	9.51	9.47	9.02	8.50	8.50
Monroe	6.80	6.80	6.80	6.80	6.80	6.80	6.80	7.90	7.90	7.90
Newark	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40
Newton	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50
Perry	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
St. Albans	9.20	9.20	9.20	9.20	11.70	11.54	10.70	10.70	10.70	10.70
Union	4.70	4.70	4.70	4.70	4.70	4.70	4.70	6.20	6.20	6.20
Washington	5.60	5.60	5.60	5.60	5.60	5.60	8.60	8.60	8.60	8.60
<b>MISCELLANEOUS</b>										
West Licking Joint Fire District	8.50	8.50	8.50	8.50	8.50	8.50	8.50	10.50	10.50	10.50
New Albany Plain Local Park Distr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.75
Knox County Library District	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80

Source: Licking County Auditor

**LICKING COUNTY, OHIO**  
**SPECIAL ASSESSMENT BILLINGS AND COLLECTIONS**  
**LAST TEN YEARS**

<u>Collection Year</u>	<u>Amount Billed</u>	<u>Amount Collected</u>	<u>Percent Collected</u>
1991	\$526,156	\$399,604	75.95%
1992	516,875	382,178	73.94%
1993	590,024	440,066	74.58%
1994	522,929	378,801	72.44%
1995	503,399	412,950	82.03%
1996	406,248	315,998	77.78%
1997	380,570	291,690	76.65%
1998	403,890	302,429	74.88%
1999	579,747	490,506	84.61%
2000	690,548	616,128	89.22%

Source: Licking County Auditor

**LICKING COUNTY, OHIO**  
**COMPUTATION OF LEGAL DEBT MARGIN**  
**DECEMBER 31, 2000**

	<b>Total Debt</b>	<b>Unvoted Debt</b>
Net Assessed Valuation	\$2,618,762,440	\$2,618,762,440
Legal Debt Limitation (%) <sup>(1)</sup>	2.44%	1.00%
Legal Debt Limitation (\$) <sup>(1)</sup>	63,969,061	26,187,624
Applicable County Debt Outstanding <sup>(2)</sup>	14,256,900	14,256,900
Less Applicable Debt Service Fund Amounts <sup>(3)</sup>	(2,531,194)	(2,531,194)
Net Indebtedness Subject To Limitation	11,725,706	11,725,706
Legal Debt Margin	\$52,243,355	\$14,461,918

(1) Direct Debt Limitation Based Upon Section 133, The Uniform Bond Act of the Ohio Revised Code.

(2) County Debt Outstanding Does Not Include Self-Supporting General Obligation Bonds.

(3) Does Not Include Special Assessment Debt Fund Balance.

**LICKING COUNTY, OHIO**  
**RATIO OF NET GENERAL OBLIGATION BONDED DEBT TO ASSESSED VALUE**  
**AND NET GENERAL OBLIGATION BONDED DEBT PER CAPITA**  
**LAST TEN YEARS**

<b>Year</b>	<b>Population (1)</b>	<b>Assessed Value (2)</b>	<b>Gross Bonded Debt (3)</b>	<b>Debt Service Funds Available (4)</b>	<b>Net Bonded Debt</b>	<b>Ratio of Net Bonded Debt to Assessed Valuation</b>	<b>Net Bonded Debt Per Capita</b>
1991	129,888	\$1,422,013,710	\$13,065,216	\$1,159,348	\$11,905,868	0.84%	\$91.66
1992	132,350	1,632,567,020	10,380,200	1,109,588	9,270,612	0.57%	70.05
1993	134,860	1,629,942,700	9,594,600	1,130,025	8,464,575	0.52%	62.77
1994	137,417	1,716,489,104	6,277,000	1,219,110	5,057,890	0.29%	36.81
1995	140,020	1,767,653,680	8,975,300	1,846,546	7,128,754	0.40%	50.91
1996	142,678	2,023,959,870	9,323,400	1,629,627	7,693,773	0.38%	53.92
1997	145,384	2,104,442,990	9,948,400	1,904,832	8,043,568	0.38%	55.33
1998	148,140	2,219,324,870	13,778,380	2,105,731	11,672,649	0.53%	78.79
1999	150,951	2,528,165,650	16,528,833	2,197,430	14,331,403	0.57%	94.94
2000	154,520	2,618,762,440	16,283,985	2,531,194	13,752,791	0.53%	89.00

- (1) Source: Newark Chamber of Commerce
- (2) Source: Licking County Auditor
- (3) Does not include Self-Supporting General Obligation Debt
- (4) Does not include Special Assessment Debt Fund Balance



**LICKING COUNTY, OHIO**  
**RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL OBLIGATION**  
**BONDED DEBT TO TOTAL GENERAL GOVERNMENT EXPENDITURES**  
**LAST TEN YEARS**

<u>Year</u>	<u>Debt Principal</u>	<u>Debt Interest</u>	<u>Total Debt Service</u>	<u>Total General Government Expenditures (1)</u>	<u>Ratio of Total Debt Service To Total General Governmen Expenditures</u>
1991	\$2,763,591	\$750,757	\$3,514,348	\$44,653,750	7.87%
1992	1,076,000	695,260	1,771,260	40,547,673	4.37%
1993	1,003,000	636,961	1,639,961	43,331,562	3.78%
1994	941,700	631,317	1,573,017	45,295,454	3.47%
1995	845,900	568,602	1,414,502	51,317,118	2.76%
1996	751,000	571,969	1,322,969	54,560,536	2.42%
1997	728,200	566,121	1,294,321	56,730,431	2.28%
1998	783,548	626,389	1,409,937	63,013,371	2.24%
1999	892,748	789,327	1,682,075	70,844,912	2.37%
2000	1,001,848	885,337	1,887,185	76,856,237	2.46%

(1) Includes General, Special Revenue, Debt Service and Capital Projects Funds.

**LICKING COUNTY, OHIO**  
**COMPUTATION OF ALL DIRECT AND OVERLAPPING**  
**GENERAL OBLIGATION DEBT**  
**DECEMBER 31, 2000**

	<u>Debt Outstanding (1)</u>	<u>Percent Applicable to County</u>	<u>Amount Applicable to County</u>
Direct Debt: County	\$14,256,900	100.00%	\$14,256,900
Overlapping Subdivisions:			
<i>School Districts:</i>			
Granville LSD	312,333	9.95%	31,077
Heath CSD	1,160,160	8.56%	99,310
Lakewood LSD	561,738	12.11%	68,026
Licking Heights LSD	113,505	8.26%	9,376
Licking Valley LSD	79,425	5.54%	4,400
Newark CSD	252,750	25.73%	65,033
Northridge LSD	712,308	5.64%	40,174
Southwest Licking LSD	128,780	12.43%	16,007
<i>Cities:</i>			
Heath City	5,830,000	9.04%	527,032
Newark City	19,550,581	25.00%	4,887,645
Pataskala City	3,193,000	6.97%	222,552
Reynoldsburg City	25,395,000	4.22%	1,071,669
<i>Villages:</i>			
Buckeye Lake Village	35,933	1.24%	446
Granville Village	3,131,000	3.99%	124,927
Hebron Village	2,002,000	1.49%	29,830
Johnstown Village	416,666	2.03%	8,458
St. Louisville Village	44,019	0.14%	62
Utica Village	187,000	0.77%	1,440
			<u>7,207,464</u>

(Continued)

**LICKING COUNTY, OHIO**  
**COMPUTATION ALL OF DIRECT AND OVERLAPPING**  
**GENERAL OBLIGATION DEBT**  
**DECEMBER 31, 2000**

	<u>Debt Outstanding (1)</u>	<u>Percent Applicable to County</u>	<u>Amount Applicable to County</u>
<i>Townships:</i>			
Bennington	13,120	0.94%	123
Bowling Green	45,276	0.88%	398
Burlington	30,400	0.78%	237
Eden	45,008	0.53%	239
Franklin	28,400	1.13%	321
Hartford	53,050	1.06%	562
Hopewell	35,000	0.60%	210
Jersey	41,388	2.19%	906
Licking	21,870	3.15%	689
Mckean	5,791	1.01%	58
Mary Ann	73,000	0.84%	613
Monroe	17,703	3.67%	650
Newton	103,333	1.67%	1,726
Perry	21,432	0.65%	139
St. Albans	204,000	1.74%	3,550
Overlapping Debt			<u>7,217,885</u>
Total Direct and Overlapping General Obligation Debt			<u><u>\$21,474,785.45</u></u>

(1) Includes general obligation bonds.  
Source: Licking County Auditor's Office.

**LICKING COUNTY, OHIO**  
**REVENUE BOND COVERAGE - SEWER MORTGAGE BOND**  
**LAST TEN YEARS**

<u>Year</u>	<u>Gross Revenues (1)</u>	<u>Direct Operating Expenses (2)</u>	<u>Net Revenue Available For Debt Service</u>	<u>Debt Service Requirement (3)</u>	<u>Coverage</u>
1991	\$694,868	\$791,555	(96,687)	\$215,820	(0.45)
1992	535,667	844,482	(308,815)	162,920	(1.90)
1993	707,895	721,000	(13,105)	206,120	(0.06)
1994	779,560	837,107	(57,547)	175,195	(0.33)
1995	742,291	793,496	(51,205)	191,375	(0.27)
1996	736,527	803,453	(66,926)	213,600	(0.31)
1997	714,651	800,935	(86,284)	150,550	(0.57)
1998	872,716	762,787	109,929	148,000	0.74
1999	1,159,990	836,790	323,200	116,350	2.78
2000	1,594,201	994,605	599,596	116,600	5.14

(1) Gross revenues include total operating revenues plus investment earnings

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

(3) Annual debt service requirements include principal and interest on revenue bonds only  
It does not include the general obligation bonds reported in the Harbor Hills Water Fund

**LICKING COUNTY, OHIO  
DEMOGRAPHIC STATISTICS  
LAST TEN YEARS**

<u>Year</u>	<u>Population (1)</u>	<u>School Enrollment (2)</u>	<u>Unemployment Rate Metropolitan Area (3)</u>
1991	129,888	12,492	5.6%
1992	132,350	12,583	5.7%
1993	134,860	12,638	5.2%
1994	137,417	13,086	4.1%
1995	140,020	13,113	3.8%
1996	142,678	13,208	4.0%
1997	145,384	13,254	3.6%
1998	148,140	13,207	3.6%
1999	150,951	13,180	2.9%
2000	154,520	13,698	3.2%

(1) Source: Newark Chamber of Commerce

(2) Source: Licking Board of Education

(3) Source: Bureau of Labor and Marketing

**LICKING COUNTY, OHIO**  
**PROPERTY VALUE AND CONSTRUCTION PERMITS**  
**LAST TEN YEARS**

<u>Year</u>	<u>Residential (1)</u>		<u>Commercial (1)</u>	
	<u>Number of Permits</u>	<u>Property Value</u>	<u>Number of Permits</u>	<u>Property Value</u>
1991	N/A	\$16,870,500	N/A	\$6,320,890
1992	N/A	17,155,290	N/A	4,256,590
1993	N/A	17,440,070	N/A	2,192,290
1994	N/A	30,137,810	N/A	7,085,410
1995	N/A	31,002,520	N/A	4,508,630
1996	N/A	38,866,140	N/A	3,872,250
1997	N/A	39,768,090	N/A	4,373,790
1998	N/A	51,573,440	N/A	12,303,790
1999	N/A	46,408,610	N/A	5,595,450
2000	2,841	49,569,010	249	8,004,400

(1) Source: Licking County Auditor's Office and State Board of Building Standards.

**LICKING COUNTY, OHIO**  
**PRINCIPAL TAXPAYERS (PROPERTY TAX)**  
**DECEMBER 31, 2000**

<u>Taxpayer</u>	<u>Type of Business</u>	<u>2000 Assessed Valuation (Tax Duplicate)</u>	<u>Total Assessed Valuation</u>
1. Ohio Power Company	Public Utility	\$45,943,330	1.75%
2. Columbus Southern Power Company	Public Utility	16,880,860	0.64%
3. Alltel Ohio Inc.	Public Utility	15,822,180	0.60%
4. National Gas and Oil Company	Public Utility	14,415,960	0.55%
5. Licking Rural Electric	Public Utility	13,547,820	0.52%
6. United Telephone of Ohio	Public Utility	9,890,450	0.38%
7. Columbia Gas of Ohio	Public Utility	8,018,220	0.31%
8. CNG Transmission	Public Utility	7,072,290	0.27%
9. Columbia Gas Transmission Inc.	Public Utility	4,455,320	0.17%
10. CSX Transportation Inc.	Railroad Public Utility	<u>2,522,030</u>	<u>0.10%</u>
Sub-Total		138,568,460	5.29%
All Others		<u>2,480,193,980</u>	<u>94.71%</u>
Total		<u><u>\$2,618,762,440</u></u>	<u><u>100.00%</u></u>

Source: Licking County Auditor

**LICKING COUNTY, OHIO**  
**MISCELLANEOUS STATISTICS**  
**DECEMBER 31, 2000**

Date of Incorporation	1808			Water System:	
Form of Government	Board of County Commissioners			Number of Purification Plants	1
Area (square miles)	688.05			Miles of Water Mains	10
				Number of Fire Hydrants	28
				Number of Service Connections	462
				Average Daily Consumption (Gallons)	100,000
				Maximum Daily Capacity of Plant (Gallons)	215,000
Facilities and Services:		Hospitals:			
Miles of Streets	1,351	Number of Hospitals	1	Sewerage System:	
		Number of Patient Beds	165	Number of Treatment Plants	2
		Number of Bassinets	30	Miles of Sanitary Sewers	83
				Average Daily Treatment (Gallons)	945,000
Recreation and Culture:				Maximum Daily	
Number of Parks	9	Police Services:		Capacity of Treatment (Gallons)	2.3M
Park Area (acres)	1,500	Number of Stations	1		
Number of Ball Fields:		Number of Sworn Officers	113	Education:	
Unlighted	1	Number of Patrol Units	27	Elementary Schools	19
		Traffic Citations Issued	1,033	Elementary School Students	2,718
Number of Libraries	6			Elementary School Instructors	395
		Fire/Emergency Medical Services:		Secondary Schools	15
		Number of Stations	24	Secondary School Students	2,746
Number of Cemeteries	155	Number of Fire Personnel		Secondary School Instructors	537
		and Officers	110	Colleges	3
				College Students	6,046



***T***<sub>HIS</sub> ***P***<sub>AGE</sub> ***I***<sub>NTENTIONALLY</sub> ***L***<sub>EFT</sub> ***B***<sub>LANK</sub>

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**LICKING COUNTY**  
**SCHEDULE OF FEDERAL AWARDS EXPENDITURES**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

Federal Grantor/ Sub-Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Disbursements
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:</u></b>				
(Pass through Ohio Department of Development)				
Community Development Block Grant	B-F-99-041-1	14.228	\$ 480,668	\$ 485,360
<b>Total U.S. Department of Housing and Urban Development</b>			480,668	485,360
<b><u>U.S. DEPARTMENT OF TRANSPORTATION:</u></b>				
Pass through Ohio Department of Transportation				
Highway Planning and Construction	DOT 9224/P9224	20.205	178,457	132,656
Federal Transit Grant	CITY OF NEWARK	20.500	46,698	52,941
STP/TOLL	DOT 8611	20.505	46,177	34,969
Federal Transit Capital/Operating Grant	OH-37-X005	20.507	115,937	27,250
<b>Total U.S. Department of Transportation</b>			387,269	247,816
<b><u>U.S. DEPARTMENT OF JUSTICE:</u></b>				
(Direct Award)				
Local Law Enforcement Block Grant	2000-LB-BX-1300	16.592	87,025	75,821
Cops Hiring Grant	1999UMWX2799	16.710	157,293	157,293
Pass through Ohio Department of Justice				
Edward Bryne Memorial Grant	0006-A-01-7204	16.579	11,713	11,713
<b>Total U.S. Department of Justice</b>			256,031	244,827
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</u></b>				
(Pass through State Dept. of MR/DD)				
Social Services Block Grant	n/a	93.667	101,387	101,387
(Pass through Ohio Department of Alcohol and Drug Addiction Services)				
Mental Health Block Grant	n/a	93.958	73,962	73,962
SAPT Block Grant	COMEADAWP00OV	93.959	1,117,785	1,117,785
<b>Total U.S. Department of Health and Human Services</b>			1,293,134	1,293,134
<b><u>U.S. DEPARTMENT OF EDUCATION:</u></b>				
(Pass through State Rehabilitation Services and Commissions)				
Vocational Rehabilitation Grants to State		84.126	39,546	39,546
Special Education Grants to State	071134PGSC00P	84.027	56,198	56,198
(Pass through Ohio Department of Alcohol and Drug Addiction Services)				
SDFSCA Grant	COMEADAWP00S3	84.186	148,625	148,625
<b>Total U.S. Department of Health and Human Services</b>			244,369	244,369
<b><u>FEDERAL EMERGENCY MANAGEMENT AGENCY</u></b>				
Project Impact Grant	FEMA-199-GR-12	83.551	156,750	158,636
<b>Total Federal Emergency Management Agency</b>			156,750	158,636
<b>Total Federal Awards Expenditures</b>			<b>\$ 2,818,221</b>	<b>\$ 2,674,142</b>

See notes to Schedule of Federal Awards Expenditures.

**LICKING COUNTY**

**NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES**

NOTE A – Significant Account Policies

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

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

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON  
INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT  
OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of County Commissioners  
Licking County  
Newark, Ohio 43055

We have audited the general-purpose financial statements of Licking County as of and for the year ended December 31, 2000, and have issued our report thereon dated June 29, 2001. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether Licking County's general-purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance which we have reported to management of Licking County in a separate letter dated June 29, 2001.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Licking County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general-purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to the management of Licking County in a separate letter dated June 29, 2001.

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

**Wolfe, Wilson, & Phillips, Inc.**  
Zanesville, Ohio  
June 29, 2001

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

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

Board of County Commissioners  
Licking County  
Newark, Ohio 43055

**Compliance**

We have audited the compliance of Licking County with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal program for the year ended December 31, 2000. Licking County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Licking County's management. Our responsibility is to express an opinion on Licking County's compliance based on our audit.

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

In our opinion, Licking County complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2000.

**Internal Control Over Compliance**

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

**Internal Control Over Compliance (Continued)**

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

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

**Wolfe, Wilson, & Phillips, Inc.**  
Zanesville, Ohio  
June 29, 2001

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

**FINANCIAL CONDITION  
LICKING COUNTY  
DECEMBER 31, 2000**

**1. AUDITOR'S RESULTS**

<i>(d)(1)(I)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	NO
<i>(d)(1)(II)</i>	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	NO
<i>(d)(1)(iii)</i>	Was there any reported non-compliance at the financial statement level (GAGAS)?	NO
<i>(d)(1)(iv)</i>	Were there any material internal control weakness conditions reported for major federal programs?	NO
<i>(d)(1)(iv)</i>	Were there any other reportable internal control weakness conditions reported for major federal programs?	NO
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under section .510?	NO
<i>(d)(1)(vii)</i>	Major Programs (List):	Community Development Block Grant CFDA #14.228 SAPT Block Grant CFDA #93.959
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A\B	Type A: >\$300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	No

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

NONE

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

NONE

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STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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## 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  
AUGUST 2, 2001