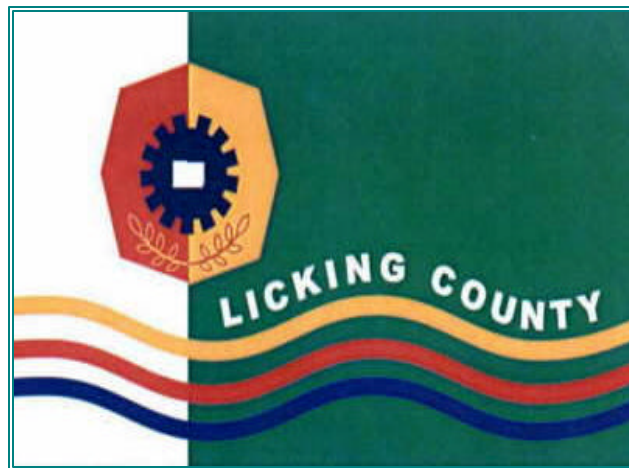


*LICKING COUNTY, OHIO*



**COMPREHENSIVE  
ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED  
DECEMBER 31, 2001**





**Auditor of State  
Betty Montgomery**

88 East Broad Street  
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January 21, 2003

The attached audit was conducted and prepared for release prior to the commencement of my term of office on January 13, 2003. Thus, I am releasing this audit under the signature of my predecessor.

*Betty Montgomery*

BETTY MONTGOMERY  
Auditor of State





STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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Board of County Commissioners  
Licking County  
Newark, OH 43055

We have reviewed the Independent Auditor's Report of Licking County, prepared by Wolfe, Wilson, & Phillips, Inc., for the audit period January 1, 2001 through December 31, 2001. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

A handwritten signature in black ink, appearing to read "Jim Petro".

JIM PETRO  
Auditor of State

July 10, 2002

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**LICKING COUNTY, OHIO**

COMPREHENSIVE  
ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED  
DECEMBER 31, 2001

*J.Terry Evans*  
*County Auditor*

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

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## *INTRODUCTORY SECTION*

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# J. Terry Evans

## Licking County Auditor

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

June 29, 2002

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, 2001 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. The trust fund is 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 \$27,557,201, 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 \$13,462,586, special assessment bonds payable with governmental commitment of \$131,000, the accrued vacation and sick leave benefits due to employees in non-proprietary funds of \$2,691,420 and the remaining amount due on capitalized leases used for the acquisition of general fixed assets of \$1,084. 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. Accounting policies are further explained in Note 1.

### **Economic Outlook**

Licking County is one of the fastest growing areas in Ohio. The 2001 unemployment rate for Licking County of 3.6%, was well below the state average of 4.3%. 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 2001 focused on improving County buildings, as well as ensuring the safety of citizens within the County and surrounding areas.

Ground breaking took place on a multi-county juvenile detention center. Located in Fairfield County, this partnership includes Licking, Fairfield, Hocking, and Perry Counties.

Additions to the county justice center were also completed in 2001. Included in the additions to the center was a 168 bed facility for housing inmates.

In addition, the new domestic court building and new County annex building located in Pataskala are both complete.

**Future:**

Plans for the future include transportation issues such as new roads, improving existing roads and bridges, and public transportation for the County.

The Countyride Program, a partnership with several agencies in Licking County will offer bus service to the Newark/Heath area for transit dependents, as well as anyone interested in utilizing public transportation services.

In addition, the County is in the process of considering a new water and sewer facility for the western part of the County in order to keep up with growth in those areas.

**Service Accomplishments:**

The Information Systems Department has continued to update and improve the County's website (located at [www.lcounty.com](http://www.lcounty.com)) during fiscal year 2001. Upgrades to the website include improving the amount and quality of information each department of the County provides. County job postings can now be accessed online through links to the human resources department. The treasure's office now provides real estate tax information to citizens through the County's website. In addition, the animal control department now offers information for anyone wishing to adopt a pet.

**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:

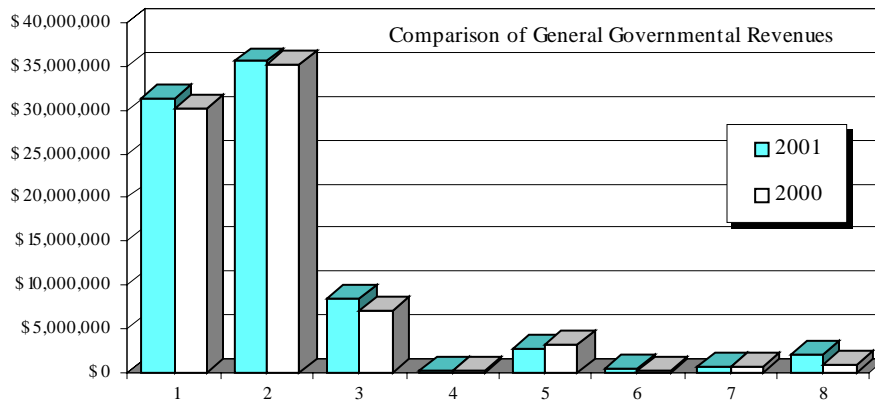
- |   |   |
|---|---|
| <ul style="list-style-type: none"> <li>* Personal services</li> <li>* Contractual services</li> <li>* Travel and Transportation</li> <li>* Transfers</li> </ul> | <ul style="list-style-type: none"> <li>* Materials and supplies</li> <li>* Capital Outlay</li> <li>* Debt Service</li> <li style="padding-left: 20px;">Principal</li> <li style="padding-left: 20px;">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, 2000 and 2001, the percentage of total revenues for each year and the amount and percentage of increase/(decrease) in relation to 2000's revenue.

Revenue Source	2001 Total	Percent of Total	2000 Total	Percent of Total	Increase (Decrease) over 2000	Percent of Increase (Decrease)
1. Taxes	\$31,409,896	38.67%	\$30,156,823	38.82%	\$1,253,073	4.16%
2. Intergovernmental Revenues	35,601,773	43.83%	35,287,490	45.43%	314,283	0.89%
3. Charges for Services	8,318,509	10.24%	7,135,706	9.19%	1,182,803	16.58%
4. Licenses and Permits	180,499	0.22%	246,578	0.32%	(66,079)	(26.80%)
5. Investment Earnings	2,581,789	3.18%	3,119,618	4.02%	(537,829)	(17.24%)
6. Special Assessments	423,412	0.52%	205,668	0.26%	217,744	105.87%
7. Fines and Forfeitures	676,294	0.83%	701,023	0.90%	(24,729)	(3.53%)
8. All Other Revenues	2,028,371	2.51%	821,993	1.06%	1,206,378	146.76%
<b>Total</b>	<b>\$81,220,543</b>	<b>100.00%</b>	<b>\$77,674,899</b>	<b>100.00%</b>	<b>\$3,545,644</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.

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 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 16.58% increase in these revenues from 2000 to 2001 can be attributed to an increase in recorders fees.

Revenues generated from licenses and permits decreased in 2001 as a result of a decrease in the sale of dog tags.

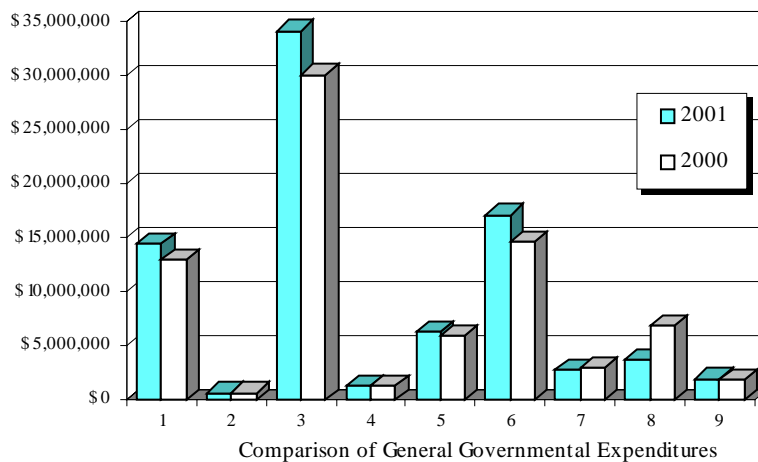
Investment earnings decreased \$537,829 from 2000. This relative decrease in investment earnings is representative of a less robust national economy during 2001 as compared to 2000. The County's investment policies are discussed in more detail later in this letter under the topic of "Cash Management."

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

All other revenues is a miscellaneous category which includes a variety of less significant revenue sources. This category of revenues increased primarily do to an increase in reimbursements received in the general and children’s services funds. All other revenues represented only 2.51% of total revenues in 2001.

Expenditures for general governmental purposes (as defined above) totaled \$82,179,830 in 2001, an increase of \$5,323,593 over 2000. Expenditures for the major functions of the County and the percentage of total for 2000 and 2001, and the amount and percentage increase/(decrease) over 2000 are shown in the following table:

Function	2001 Total	Percent of Total	2000 Total	Percent of Total	Increase (Decrease) over 2000	Percent of Increase (Decrease)
1. Public Safety	\$14,387,343	17.52%	\$12,892,065	16.77%	\$1,495,278	11.60%
2. Health	568,889	0.69%	582,221	0.76%	(13,332)	(2.29%)
3. Human Services	34,214,361	41.63%	30,146,514	39.22%	4,067,847	13.49%
4. Community Development	1,304,323	1.59%	1,211,620	1.58%	92,703	7.65%
5. Public Works	6,236,453	7.59%	5,848,341	7.61%	388,112	6.64%
6. General Government	17,135,740	20.85%	14,614,318	19.02%	2,521,422	17.25%
7. Capital Outlay	3,699,064	4.50%	6,797,397	8.84%	(3,098,333)	(45.58%)
8. Intergovernmental	2,737,769	3.33%	2,939,703	3.83%	(201,934)	(6.87%)
9. Debt Service	1,895,888	2.30%	1,824,058	2.37%	71,830	3.94%
Total	<u>\$82,179,830</u>	<u>100.00%</u>	<u>\$76,856,237</u>	<u>100.00%</u>	<u>\$5,323,593</u>	



The County experienced an increase in total governmental expenditures for 2001, which is attributable to a number of different factors. First, the expenditures for public safety increased 11.60% 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.

Expenditures for human services increased 13.49%. The majority of this increase can be attributed to an increase in day care expenditures within the public assistance fund.

General government expenditures increased by 17.25%. This increase is due mainly to increases in expenditures for salaries and equipment within the maintenance and operations department, as well as salary increases within the juvenile court and domestic court.

Capital outlay expenditures decreased in 2001. This decrease can be attributed to an overall decrease in construction projects by the County in 2001 as compared to 2000.

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 \$2,071,155 and total operating expenses were \$1,827,659, resulting in operating income of \$243,496.

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 fund was \$1,583,808 and total operating expenses were \$1,371,943, resulting in operating income of \$211,865.

**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, 2001 was \$14,748,586, consisting of the following:

Special Assessment Bonds	
with Governmental Commitment	\$131,000
Wastewater Revenue Bonds which are Self-Supported	590,000
General Obligation Bonds which are Self-Supported	565,000
General Obligation Bonds which are Non Self-Supported	13,462,586

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, 2001, the County had an unvoted debt margin of \$16,403,985 and a direct debt margin of \$55,319,384.

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

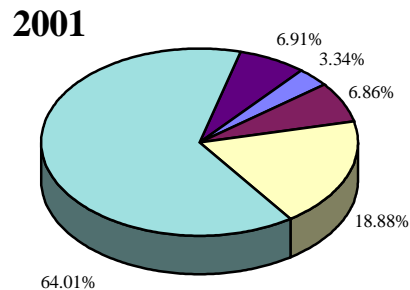
**Cash Management:**

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 \$2,727,850 for fiscal year 2001.

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, 2001:

Cash Resources	2001	%
Cash	\$1,948,116	3.34
STAR Ohio	4,000,000	6.86
Repurchase Agreement	11,010,898	18.88
Certificates of Deposits	37,334,000	64.01
U.S. Government Securities	4,027,352	6.91
<b>Total Resources</b>	<b>\$58,320,366</b>	<b>100.00</b>



At year end, the bank balance of the County's (primary government) deposits was \$41,307,814. 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) awarded a Certificate of Achievement for Excellence in Financial Reporting to Licking County, Ohio for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2000. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards in state and local government financial reporting. To be awarded a Certificate of Achievement, a governmental unit must prepare an easily readable and efficiently organized Comprehensive Annual Financial Report whose contents satisfy all program standards. The report must satisfy both generally accepted accounting principles (GAAP) and applicable legal requirements respective to the reporting entity.

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

**Public Disclosure**

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

**Acknowledgments:**

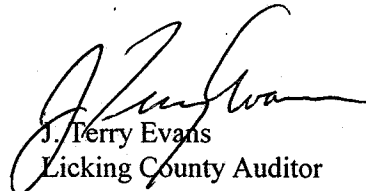
The publication of this report is the accumulation of many hours of dedicated work in the research, analysis and preparation of the financial statements and the accompanying notes and narratives. Sincere appreciation is extended to the many individuals who have worked diligently and contributed much time and effort in gathering data for this report particularly Robert Fitch, Chief Deputy Auditor, 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 continued guidance in the preparation of the Comprehensive Financial Report for Licking County.

Finally, I would like to thank the members of the Licking County Board of County Commissioners, 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,



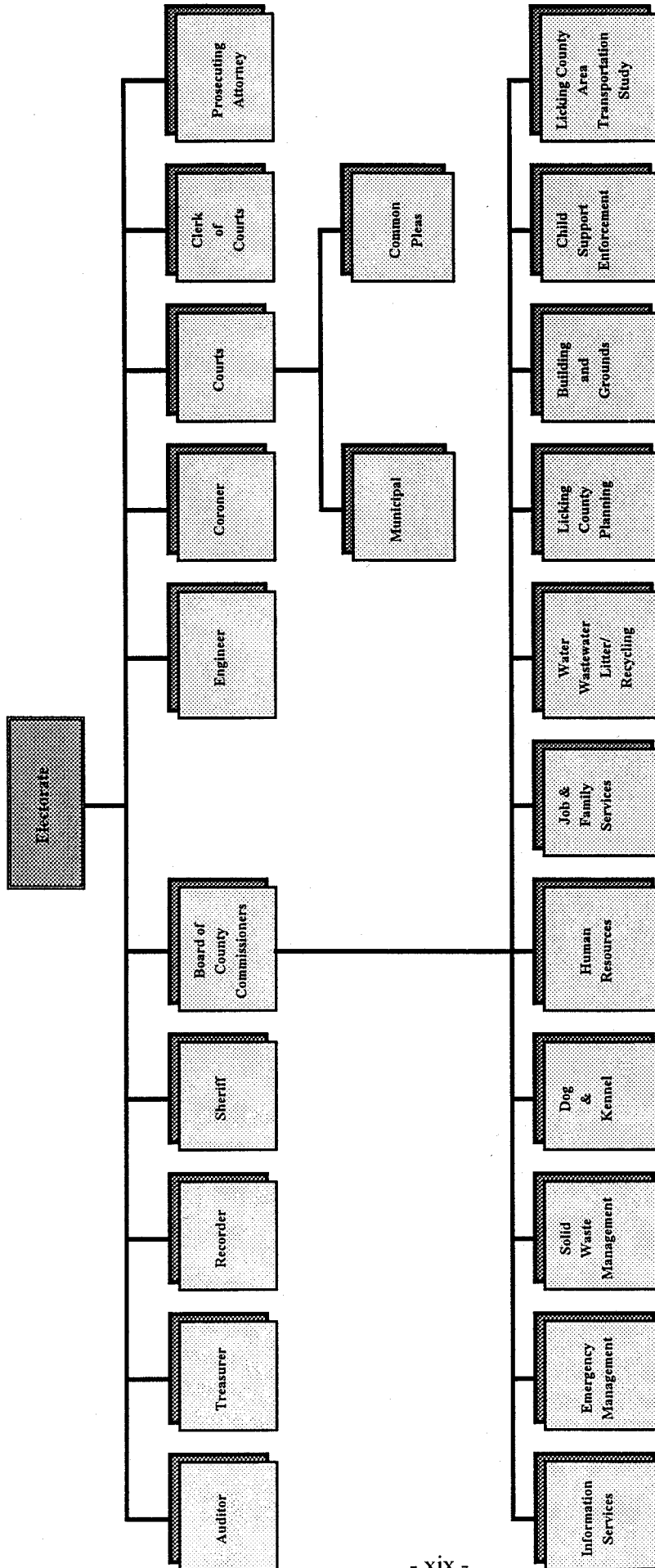
J. Terry Evans  
Licking County Auditor

**LICKING COUNTY, OHIO**  
**LIST OF ELECTED OFFICIALS**  
**DECEMBER 31, 2001**

NAME	OFFICE	TERM EXPIRES
<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

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Licking County,  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2000

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



*Imelda Arave*  
President

*Jeffrey L. Esser*  
Executive Director

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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, 2001. 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, 2001, 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 December 20, 2002, 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  
December 20, 2002



## *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, 2001 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, 2001**

	<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	\$7,725,687	\$14,962,332	\$3,084,710	\$3,815,432
Investments	1,094,915	2,265,351	0	632,547
Receivables (net of allowance for doubtful accounts):				
Taxes	2,395,352	0	0	0
Accounts	84,877	6,262	0	0
Loans	0	2,348,382	0	0
Special Assessments	0	0	0	0
Interest	36,736	581	0	5,773
Due from Other Funds	6,404,709	13,367,499	117,888	0
Intergovernmental Receivables	99,060	1,985,499	0	504,150
Interfund Loans Receivable	791,769	0	0	0
Inventory of Supplies at Cost	74,372	169,405	0	0
Prepaid Items	62,997	18,432	0	0
Restricted Assets:				
Cash with Fiscal Agent	0	84,850	0	0
Investments with Fiscal Agent	0	0	0	0
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
<b>Total Assets and Other Debits</b>	<b>\$18,770,474</b>	<b>\$35,208,593</b>	<b>\$3,202,598</b>	<b>\$4,957,902</b>

**LICKING COUNTY, OHIO**  
**COMBINED BALANCE SHEET**  
**ALL FUND TYPES, ACCOUNT GROUPS AND**  
**DISCRETELY PRESENTED COMPONENT UNITS**  
**DECEMBER 31, 2001**

<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		
\$1,760,761	\$4,070,923	\$15,477,716	\$0	\$0	\$50,897,561	\$227,864
283,264	751,275	0	0	0	5,027,352	535,741
0	0	124,213,868	0	0	126,609,220	0
246,619	73,923	94,102	0	0	505,783	52,892
0	0	0	0	0	2,348,382	0
0	0	26,487,972	0	0	26,487,972	0
3,781	5,455	0	0	0	52,326	0
0	0	0	0	0	19,890,096	0
0	0	4,238,327	0	0	6,827,036	0
2,565	0	0	0	0	794,334	0
34,423	0	0	0	0	278,200	8,186
0	0	0	0	0	81,429	5,456
0	82,350	1,855,003	0	0	2,022,203	0
0	0	140,000	0	0	140,000	0
233,250	0	0	0	0	233,250	0
10,198,572	0	0	27,557,201	0	37,755,773	59,396
0	0	0	0	3,084,710	3,084,710	0
0	0	0	0	13,201,380	13,201,380	0
<u>\$12,763,235</u>	<u>\$4,983,926</u>	<u>\$172,506,988</u>	<u>\$27,557,201</u>	<u>\$16,286,090</u>	<u>\$296,237,007</u>	<u>\$889,535</u>

(Continued)

**LICKING COUNTY, OHIO**  
**COMBINED BALANCE SHEET**  
**ALL FUND TYPES, ACCOUNT GROUPS AND**  
**DISCRETELY PRESENTED COMPONENT UNITS**  
**DECEMBER 31, 2001**

	<i>Governmental</i>			
	<i>Fund Types</i>			
	General	Special	Debt	Capital
	Fund	Revenue	Service	Projects
	Fund	Funds	Funds	Funds
<u>Liabilities, Equity and Other Credits:</u>				
Liabilities:				
Accounts Payable	\$588,182	\$972,826	\$0	\$50,962
Accrued Wages and Benefits	603,357	602,891	0	0
Due to Other Funds	0	0	0	0
Intergovernmental Payables	339,894	400,064	0	0
Interfund Loans Payable	0	134,681	0	617,453
Health Insurance Claims Payable	0	0	0	0
Accrued Interest Payable	0	424	0	0
Deferred Revenue	6,126,177	14,321,959	117,888	504,150
Retainage Payable	0	51,399	0	0
Undistributed Monies	0	0	0	0
Capital Leases Payable	0	0	0	0
Compensated Absences Payable	43,556	41,183	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	7,701,166	16,525,427	117,888	1,172,565
Equity and Other Credits:				
Investment in General Fixed Assets	0	0	0	0
Contributed Capital	0	0	0	0
Retained Earnings:				
Reserved for Restricted Assets	0	0	0	0
Unreserved	0	0	0	0
Total Retained Earnings	0	0	0	0
Fund Balances:				
Reserved for Encumbrances	932,043	919,383	0	1,153,636
Reserved for Supplies Inventory	74,372	169,405	0	0
Reserved for Prepaid Items	62,997	18,432	0	0
Reserved for Loan Commitments	0	2,348,382	0	0
Reserved for Debt Service	0	0	3,084,710	0
Unreserved	9,999,896	15,227,564	0	2,631,701
Total Equity and Other Credits	11,069,308	18,683,166	3,084,710	3,785,337
Total Liabilities, Equity and Other Credits	\$18,770,474	\$35,208,593	\$3,202,598	\$4,957,902

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, 2001**

<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		
\$38,374	\$4,159	\$720,413	\$0	\$0	\$2,374,916	\$19,888
15,960	3,795	0	0	0	1,226,003	6,461
0	0	19,890,096	0	0	19,890,096	0
26,201	1,723	140,005,330	0	0	140,773,212	0
13,200	0	29,000	0	0	794,334	0
0	471,014	0	0	0	471,014	0
4,870	0	0	0	0	5,294	0
0	0	0	0	0	21,070,174	0
0	0	0	0	0	51,399	0
0	0	11,853,911	0	0	11,853,911	0
0	0	0	0	1,084	1,084	0
65,980	25,735	0	0	2,691,420	2,867,874	0
565,000	0	0	0	13,462,586	14,027,586	0
0	0	0	0	131,000	131,000	0
590,000	0	0	0	0	590,000	0
<u>1,319,585</u>	<u>506,426</u>	<u>172,498,750</u>	<u>0</u>	<u>16,286,090</u>	<u>216,127,897</u>	<u>26,349</u>
0	0	0	27,557,201	0	27,557,201	0
308,488	0	0	0	0	308,488	0
233,250	0	0	0	0	233,250	0
<u>10,901,912</u>	<u>4,477,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>15,379,412</u>	<u>718,665</u>
11,135,162	4,477,500	0	0	0	15,612,662	718,665
0	0	0	0	0	3,005,062	0
0	0	0	0	0	243,777	0
0	0	0	0	0	81,429	228
0	0	0	0	0	2,348,382	0
0	0	0	0	0	3,084,710	0
0	0	8,238	0	0	27,867,399	144,293
<u>11,443,650</u>	<u>4,477,500</u>	<u>8,238</u>	<u>27,557,201</u>	<u>0</u>	<u>80,109,110</u>	<u>863,186</u>
<u>\$12,763,235</u>	<u>\$4,983,926</u>	<u>\$172,506,988</u>	<u>\$27,557,201</u>	<u>\$16,286,090</u>	<u>\$296,237,007</u>	<u>\$889,535</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, 2001**

	<i>Governmental Fund Types</i>		
	General Fund	Special Revenue Funds	Debt Service Funds
<u>Revenues:</u>			
Taxes	\$20,215,464	\$11,194,432	\$0
Intergovernmental Revenues	4,412,906	29,074,628	0
Charges for Services	4,348,325	3,719,577	250,607
Licenses and Permits	1,218	179,281	0
Investment Earnings	2,405,228	47,006	0
Special Assessments	0	114,192	308,543
Fines and Forfeitures	317,562	358,732	0
All Other Revenues	716,633	1,311,738	0
Total Revenues	32,417,336	45,999,586	559,150
<u>Expenditures:</u>			
Current:			
Public Safety	12,183,860	2,203,483	0
Health	201,847	367,042	0
Human Services	1,258,333	32,956,028	0
Community Development	529,249	775,074	0
Public Works	63,000	6,173,453	0
General Government	15,109,223	2,026,517	0
Capital Outlay	439,388	0	0
Intergovernmental	563,659	2,174,110	0
Debt Service:			
Principal Retirement	0	0	1,075,314
Interest and Fiscal Charges	0	947	819,627
Total Expenditures	30,348,559	46,676,654	1,894,941
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,068,777	(677,068)	(1,335,791)
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	208,924	2,538,512	1,733,012
Operating Transfers Out	(4,969,472)	(2,091,232)	0
Total Other Financing Sources (Uses)	(4,760,548)	447,280	1,733,012
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(2,691,771)	(229,788)	397,221
Restated Fund Balance at Beginning of Year	13,757,798	18,905,722	2,687,489
Increase in Inventory Reserve	3,281	7,232	0
Fund Balance at End of Year	\$11,069,308	\$18,683,166	\$3,084,710

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



	<i><b>Fiduciary Fund Type</b></i>		
Capital Projects Funds	Expendable Trust Fund	Totals Primary Government (Memorandum Only)	<i><b>Component Units</b></i>
\$0	\$0	\$31,409,896	\$0
2,114,239	0	35,601,773	153,768
0	0	8,318,509	84,468
0	0	180,499	0
129,555	0	2,581,789	2,555
677	0	423,412	0
0	0	676,294	0
0	31,016	2,059,387	15,669
<u>2,244,471</u>	<u>31,016</u>	<u>81,251,559</u>	<u>256,460</u>
0	0	14,387,343	108,806
0	0	568,889	0
0	108,892	34,323,253	0
0	0	1,304,323	0
0	0	6,236,453	159,616
0	0	17,135,740	0
3,259,676	0	3,699,064	0
0	0	2,737,769	0
0	0	1,075,314	0
0	0	820,574	0
<u>3,259,676</u>	<u>108,892</u>	<u>82,288,722</u>	<u>268,422</u>
(1,015,205)	(77,876)	(1,037,163)	(11,962)
2,744,833	0	7,225,281	0
(144,037)	0	(7,204,741)	0
<u>2,600,796</u>	<u>0</u>	<u>20,540</u>	<u>0</u>
1,585,591	(77,876)	(1,016,623)	(11,962)
2,199,746	86,114	37,636,869	156,483
0	0	10,513	0
<u>\$3,785,337</u>	<u>\$8,238</u>	<u>\$36,630,759</u>	<u>\$144,521</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 AND EXPENDABLE TRUST FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

	<i>General Fund</i>			<i>Special Revenue Funds</i>		
	Revised		Variance:	Revised		Variance:
	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
<b>Revenues:</b>						
Taxes	\$19,390,050	\$20,144,090	\$754,040	\$9,267,000	\$9,120,339	(\$146,661)
Intergovernmental Revenues	4,178,280	4,376,610	198,330	30,221,716	29,070,266	(1,151,450)
Charges for Services	3,649,110	4,332,987	683,877	3,443,621	3,783,106	339,485
Licenses and Permits	1,150	1,218	68	162,700	205,900	43,200
Investment Earnings	2,000,000	2,233,371	233,371	45,000	49,051	4,051
Special Assessments	0	0	0	67,906	114,192	46,286
Fines and Forfeitures	334,000	321,110	(12,890)	326,250	356,892	30,642
All Other Revenues	622,568	701,140	78,572	719,249	1,489,395	770,146
Total Revenues	30,175,158	32,110,526	1,935,368	44,253,442	44,189,141	(64,301)
<b>Expenditures:</b>						
Current:						
Public Safety	14,042,358	12,608,817	1,433,541	2,810,205	2,247,301	562,904
Health	290,913	197,461	93,452	470,698	376,941	93,757
Human Services	1,263,300	1,154,564	108,736	36,459,020	33,087,687	3,371,333
Community Development	537,261	530,130	7,131	1,421,486	1,128,376	293,110
Public Works	72,308	62,733	9,575	7,022,003	6,386,175	635,828
General Government	17,028,558	15,533,077	1,495,481	2,314,903	2,044,377	270,526
Capital Outlay	567,877	597,406	(29,529)	0	0	0
Intergovernmental	563,659	563,659	0	0	0	0
Debt Service:						
Principal Retirement	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	1,133	1,133	0
Total Expenditures	34,366,234	31,247,847	3,118,387	50,499,448	45,271,990	5,227,458
Excess (Deficiency) of						
Revenues Over (Under) Expenditures	(4,191,076)	862,679	5,053,755	(6,246,006)	(1,082,849)	5,163,157
<b>Other Financing Sources (Uses):</b>						
Operating Transfers In	36,500	208,924	172,424	2,742,406	2,538,512	(203,894)
Operating Transfers Out	(5,263,637)	(4,969,472)	294,165	(2,409,781)	(2,091,232)	318,549
Advances In	300,000	434,516	134,516	0	8,000	8,000
Advances Out	(35,567)	(21,200)	14,367	(54,065)	(5,048)	49,017
Total Other Financing Sources (Uses)	(4,962,704)	(4,347,232)	615,472	278,560	450,232	171,672
Excess (Deficiency) of Revenues and						
Other Financing Sources Over (Under)						
Expenditures and Other Financing Uses	(9,153,780)	(3,484,553)	5,669,227	(5,967,446)	(632,617)	5,334,829
Fund Balance at Beginning of Year	7,652,607	7,652,607	0	14,303,517	14,303,517	0
Prior Year Encumbrances	1,410,970	1,410,970	0	2,255,336	2,255,336	0
Fund Balance at End of Year	(\$90,203)	\$5,579,024	\$5,669,227	\$10,591,407	\$15,926,236	\$5,334,829

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 AND EXPENDABLE TRUST FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

	<u>Debt Service Funds</u>			<u>Capital Projects Funds</u>		
	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	2,782,710	2,600,455	(182,255)
Charges for Services	221,194	250,607	29,413	0	0	0
Licenses and Permits	0	0	0	0	0	0
Investment Earnings	0	0	0	150,893	130,486	(20,407)
Special Assessments	205,400	308,543	103,143	677	677	0
Fines and Forfeitures	0	0	0	0	0	0
All Other Revenues	0	0	0	0	0	0
<b>Total Revenues</b>	<b>426,594</b>	<b>559,150</b>	<b>132,556</b>	<b>2,934,280</b>	<b>2,731,618</b>	<b>(202,662)</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	5,689,889	4,559,553	1,130,336
Intergovernmental	0	0	0	0	0	0
<b>Debt Service:</b>						
Principal Retirement	1,075,314	1,075,314	0	0	0	0
Interest and Fiscal Charges	1,036,686	819,627	217,059	0	0	0
<b>Total Expenditures</b>	<b>2,112,000</b>	<b>1,894,941</b>	<b>217,059</b>	<b>5,689,889</b>	<b>4,559,553</b>	<b>1,130,336</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,685,406)	(1,335,791)	349,615	(2,755,609)	(1,827,935)	927,674
<b>Other Financing Sources (Uses):</b>						
Operating Transfers In	1,778,806	1,733,012	(45,794)	670,604	2,744,833	2,074,229
Operating Transfers Out	0	0	0	(144,037)	(144,037)	0
Advances In	0	0	0	0	0	0
Advances Out	0	0	0	(429,468)	(429,468)	0
<b>Total Other Financing Sources (Uses)</b>	<b>1,778,806</b>	<b>1,733,012</b>	<b>(45,794)</b>	<b>97,099</b>	<b>2,171,328</b>	<b>2,074,229</b>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	93,400	397,221	303,821	(2,658,510)	343,393	3,001,903
Fund Balance at Beginning of Year	2,687,489	2,687,489	0	2,011,070	2,011,070	0
Prior Year Encumbrances	0	0	0	949,312	949,312	0
Fund Balance at End of Year	<u>\$2,780,889</u>	<u>\$3,084,710</u>	<u>\$303,821</u>	<u>\$301,872</u>	<u>\$3,303,775</u>	<u>\$3,001,903</u>

(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 AND EXPENDABLE TRUST FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

	<i>Expendable Trust Fund</i>			<i>Totals (Memorandum Only)</i>		
	Revised Budget	Actual	Variance: Favorable (Unfavorable)	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>						
Taxes	\$0	\$0	\$0	\$28,657,050	\$29,264,429	\$607,379
Intergovernmental Revenues	0	0	0	37,182,706	36,047,331	(1,135,375)
Charges for Services	0	0	0	7,313,925	8,366,700	1,052,775
Licenses and Permits	0	0	0	163,850	207,118	43,268
Investment Earnings	0	0	0	2,195,893	2,412,908	217,015
Special Assessments	0	0	0	273,983	423,412	149,429
Fines and Forfeitures	0	0	0	660,250	678,002	17,752
All Other Revenues	14,367	14,367	0	1,356,184	2,204,902	848,718
<b>Total Revenues</b>	<b>14,367</b>	<b>14,367</b>	<b>0</b>	<b>77,803,841</b>	<b>79,604,802</b>	<b>1,800,961</b>
<b>Expenditures:</b>						
<b>Current:</b>						
Public Safety	0	0	0	16,852,563	14,856,118	1,996,445
Health	0	0	0	761,611	574,402	187,209
Human Services	14,367	14,367	0	37,736,687	34,256,618	3,480,069
Community Development	0	0	0	1,958,747	1,658,506	300,241
Public Works	0	0	0	7,094,311	6,448,908	645,403
General Government	0	0	0	19,343,461	17,577,454	1,766,007
Capital Outlay	0	0	0	6,257,766	5,156,959	1,100,807
Intergovernmental	0	0	0	563,659	563,659	0
<b>Debt Service:</b>						
Principal Retirement	0	0	0	1,075,314	1,075,314	0
Interest and Fiscal Charges	0	0	0	1,037,819	820,760	217,059
<b>Total Expenditures</b>	<b>14,367</b>	<b>14,367</b>	<b>0</b>	<b>92,681,938</b>	<b>82,988,698</b>	<b>9,693,240</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0	(14,878,097)	(3,383,896)	11,494,201
<b>Other Financing Sources (Uses):</b>						
Operating Transfers In	0	0	0	5,228,316	7,225,281	1,996,965
Operating Transfers Out	0	0	0	(7,817,455)	(7,204,741)	612,714
Advances In	0	0	0	300,000	442,516	142,516
Advances Out	0	0	0	(519,100)	(455,716)	63,384
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(2,808,239)</b>	<b>7,340</b>	<b>2,815,579</b>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0	(17,686,336)	(3,376,556)	14,309,780
Fund Balance at Beginning of Year	0	0	0	26,654,683	26,654,683	0
Prior Year Encumbrances	0	0	0	4,615,618	4,615,618	0
<b>Fund Balance at End of Year</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,583,965</b>	<b>\$27,893,745</b>	<b>\$14,309,780</b>

**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, 2001**

	<i>Proprietary Fund Types</i>		Totals Primary	<i>Component</i>
	Enterprise Funds	Internal Service Fund	Government (Memorandum Only)	<i>Unit</i> LICCO Incorporated
<u>Operating Revenues:</u>				
Charges for Services	\$1,981,363	\$1,583,808	\$3,565,171	\$300,146
Other Charges for Services	89,792	0	89,792	0
Contributions from County	0	0	0	998,096
Total Operating Revenues	2,071,155	1,583,808	3,654,963	1,298,242
<u>Operating Expenses:</u>				
Personal Services	679,364	162,404	841,768	1,203,378
Materials and Supplies	130,258	2,174	132,432	31,484
Contractual Services	633,310	387,559	1,020,869	26,587
Depreciation	354,602	0	354,602	18,151
Health Insurance Claims	0	818,387	818,387	0
Other Operating Expenses	30,125	1,419	31,544	20,499
Total Operating Expenses	1,827,659	1,371,943	3,199,602	1,300,099
Operating Income (Loss)	243,496	211,865	455,361	(1,857)
<u>Non-Operating Revenues (Expenses):</u>				
Investment Earnings	6,247	139,814	146,061	9,497
Interest and Fiscal Charges	(64,276)	0	(64,276)	0
Other Non-Operating Revenue	0	0	0	18,368
Total Non-Operating Revenues (Expenses)	(58,029)	139,814	81,785	27,865
Income Before Operating Transfers	185,467	351,679	537,146	26,008
<u>Operating Transfers:</u>				
Operating Transfers In	44,083	0	44,083	0
Operating Transfers Out	(64,623)	0	(64,623)	0
Total Operating Transfers	(20,540)	0	(20,540)	0
Net Income	164,927	351,679	516,606	26,008
Restated Retained Earnings at Beginning of Year	10,970,235	4,125,821	15,096,056	692,657
Retained Earnings at End of Year	\$11,135,162	\$4,477,500	\$15,612,662	\$718,665

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 DISCRETELY PRESENTED COMPONENT UNIT**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

	<i>Proprietary</i>		Totals Primary Government (Memorandum Only)	<i>Component</i>
	<i>Fund Types</i>			<i>Unit</i>
	Enterprise Funds	Internal Service Fund		LICCO Incorporated
<u>Cash Flows from Operating Activities:</u>				
Cash Received from Customers	\$2,062,036	\$0	\$2,062,036	\$316,768
Cash Received from Quasi-External Operating Transactions From Other Funds	0	1,493,342	1,493,342	0
Cash Payments for Goods and Services	(766,820)	(1,206,498)	(1,973,318)	(73,446)
Cash Payments to Employees	(661,206)	(153,790)	(814,996)	(224,478)
Net Cash Provided by Operating Activities	634,010	133,054	767,064	18,844
<u>Cash Flows from Noncapital Financing Activities:</u>				
Operating Transfer In	44,083	0	44,083	0
Operating Transfers Out	(64,623)	0	(64,623)	0
Advances In	13,200	0	13,200	0
Net Cash Used for Noncapital Financing Activities	(7,340)	0	(7,340)	0
<u>Cash Flows from Capital and Related Financing Activities:</u>				
Acquisition and Construction of Assets	(94,679)	0	(94,679)	(13,876)
Principal Paid on Mortgage Revenue Bond	(83,000)	0	(83,000)	0
Principal Paid on General Obligation Bond	(30,000)	0	(30,000)	0
Interest Paid on All Debt	(64,749)	0	(64,749)	0
Net Cash Used for Capital and Related Financing Activities	(272,428)	0	(272,428)	(13,876)
<u>Cash Flows from Investing Activities:</u>				
Receipts of Interest	17,685	148,874	166,559	22,813
Sale of Investments	225,013	896,886	1,121,899	28,117
Net Cash Provided by Investing Activities	242,698	1,045,760	1,288,458	50,930
Net Increase in Cash and Cash Equivalents	596,940	1,178,814	1,775,754	55,898
Cash and Cash Equivalents at Beginning of Year	1,397,071	2,974,459	4,371,530	26,443
Cash and Cash Equivalents at End of Year	<u>\$1,994,011</u>	<u>\$4,153,273</u>	<u>\$6,147,284</u>	<u>\$82,341</u>

(Continued)

**LICKING COUNTY, OHIO**  
**COMBINED STATEMENT OF CASH FLOWS**  
**ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNIT**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

	<i>Proprietary</i>		Totals Primary Government (Memorandum Only)	<i>Component</i>
	<i>Fund Types</i>			<i>Unit</i>
	Enterprise Funds	Internal Service Fund		LICCO Incorporated
<b><u>Reconciliation of Cash and</u></b>				
<b><u>Cash Equivalents per the Balance Sheet:</u></b>				
Cash and Cash Equivalents	\$1,760,761	\$4,070,923	\$5,831,684	\$227,864
Cash with Fiscal Agent	0	82,350	82,350	0
Restricted Cash and Cash Equivalents	233,250	0	233,250	0
Licking County Transportation Improvement District Cash	0	0	0	(112)
Licking County Regional Airport Authority Cash	0	0	0	(145,411)
Cash and Cash Equivalents at End of Year	<u>\$1,994,011</u>	<u>\$4,153,273</u>	<u>\$6,147,284</u>	<u>\$82,341</u>
<b><u>Reconciliation of Operating Income (Loss) to Net Cash</u></b>				
<b><u>Provided by Operating Activities:</u></b>				
Operating Income (Loss)	\$243,496	\$148,178	\$391,674	(\$1,857)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:				
Depreciation Expense	354,602	0	354,602	18,151
Non-Operating Revenue	0	0	0	18,368
Changes in Assets and Liabilities:				
Increase in Accounts Receivable	(9,119)	(26,779)	(35,898)	(4,467)
(Increase) Decrease in Inventory	(4,895)	0	(4,895)	4,231
Increase in Prepays	0	0	0	(378)
Increase (Decrease) in Accounts Payable	13,253	4,159	17,412	(15,204)
Increase in Accrued Wages and Benefits	7,286	3,795	11,081	0
Decrease in Health Insurance Claims Payable	0	(1,118)	(1,118)	0
Increase in Intergovernmental Payables	21,843	661	22,504	0
Increase in Compensated Absences Payable	7,544	4,158	11,702	0
Total Adjustments	<u>390,514</u>	<u>(15,124)</u>	<u>375,390</u>	<u>20,701</u>
Net Cash Provided by Operating Activities	<u>\$634,010</u>	<u>\$133,054</u>	<u>\$767,064</u>	<u>\$18,844</u>

**Schedule of Noncash Investing, Capital and Financing Activities**

During 2001, the fair market value of the Internal Service Fund investments increased by \$8,290. In addition, the fair value investments reported in the LICCO, Incorporated component unit decreased \$14,151.

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

**LICKING COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**DISCRETELY PRESENTED COMPONENT UNITS**  
**DECEMBER 31, 2001**

	<u>Governmental Type</u>		<u>Proprietary Type</u>	<u>Totals</u>
	Licking County Transportation Improvement District	Licking County Regional Airport Authority	LICCO Incorporated	
<b><u>Assets and Other Debits:</u></b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$112	\$145,411	\$82,341	\$227,864
Investments	0	0	535,741	535,741
Receivables (net of allowance for doubtful accounts):				
Accounts	0	7,113	45,779	52,892
Inventory of Supplies at Cost	0	0	8,186	8,186
Prepaid Items	0	228	5,228	5,456
Fixed Assets (Net Accumulated Depreciation)	0	0	59,396	59,396
<b>Total Assets and Other Debits</b>	<b>\$112</b>	<b>\$152,752</b>	<b>\$736,671</b>	<b>\$889,535</b>
<b><u>Liabilities, Equity and Other Credits:</u></b>				
<b>Liabilities:</b>				
Accounts Payable	\$0	\$8,343	\$11,545	\$19,888
Accrued Wages and Benefits	0	0	6,461	6,461
<b>Total Liabilities</b>	<b>0</b>	<b>8,343</b>	<b>18,006</b>	<b>26,349</b>
<b>Equity and Other Credits:</b>				
Retained Earnings - Unreserved	0	0	718,665	718,665
<b>Fund Balances:</b>				
Reserved for Prepaid Items	0	228	0	228
Unreserved	112	144,181	0	144,293
<b>Total Equity and Other Credits</b>	<b>112</b>	<b>144,409</b>	<b>718,665</b>	<b>863,186</b>
<b>Total Liabilities, Equity and Other Credits</b>	<b>\$112</b>	<b>\$152,752</b>	<b>\$736,671</b>	<b>\$889,535</b>

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, 2001**

	Licking County Transportation Improvement District	Licking County Regional Airport Authority	Totals
<u>Revenues:</u>			
Intergovernmental Revenues	\$0	\$153,768	\$153,768
Charges for Services	0	84,468	84,468
Investment Earnings	1,779	776	2,555
All Other Revenues	7,131	8,538	15,669
Total Revenues	8,910	247,550	256,460
<u>Expenditures:</u>			
Current:			
Public Safety	108,806	0	108,806
Public Works	0	159,616	159,616
Total Expenditures	108,806	159,616	268,422
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(99,896)	87,934	(11,962)
Fund Balance at Beginning of Year	100,008	56,475	156,483
Fund Balance at End of Year	\$112	\$144,409	\$144,521

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, 2001**

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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.

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*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
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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.

**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:

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

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

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).

***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.

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

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

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 an expendable trust fund 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 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, 2001 but not available, are recorded as deferred revenue.

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied and the revenue is available. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local

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

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

resources to be used for a specific purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. Revenue considered susceptible to accrual at year end includes state levied locally shared taxes (including motor vehicle license fees), income tax, local government assistance, and grants. Other revenue, including licenses, permits, certain charges for services and miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received.

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.

Special assessment installments which are measurable, but not available at December 31, are recorded as deferred revenue. Property taxes measurable as of December 31, 2001, but which are not intended to finance 2001 operations and delinquent property taxes, whose availability is indeterminate, are recorded as deferred revenue as further described in Note 5.

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.

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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 2001.

**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 2001, 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*  
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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**  
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**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 2001 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)	(\$2,691,771)	(\$229,788)	\$397,221	\$1,585,591
Increase (Decrease):				
Accrued Revenues at December 31, 2001 received during 2002	(5,491,086)	(1,147,554)	0	(12,753)
Accrued Revenues at December 31, 2000 received during 2001	5,535,342	1,218,677	0	499,900
Accrued Expenditures at December 31, 2001 paid during 2002	1,574,989	2,046,510	0	668,415
Accrued Expenditures at December 31, 2000 paid during 2001	(987,389)	(1,255,516)	0	(1,260,536)
2000 Prepays for 2001	75,177	53,023	0	0
2001 Prepays for 2002	(62,997)	(18,432)	0	0
Entity Difference	0	1,910	0	0
Outstanding Encumbrances	(1,436,818)	(1,301,447)	0	(1,137,224)
Budget Basis	(\$3,484,553)	(\$632,617)	\$397,221	\$343,393

**E. Cash and Cash Equivalents**

During fiscal year 2001, 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 2001. 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, 2001.

**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 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.

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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. Capital contributions received after December 31, 2000 are recorded as revenue in the proprietary funds.

**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

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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.

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**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 - CHANGES IN ACCOUNTING PRINCIPLE AND RESTATEMENT OF FUND BALANCES/RETAINED EARNINGS**

***Change in Accounting Principle*** - For the fiscal year ended December 31, 2001, the County has implemented GASB Statement No. 33 "Accounting and Financial Reporting for Nonexchange Transactions" and GASB Statement No. 36 "Recipient Reporting for Certain Shared Nonexchange Revenues". The implementation of GASB 33 and GASB 36 had the following effect on special revenue fund balance and agency fund assets and liabilities at January 1, 2001:

<u>Fund Type</u>	Total Fund Balance as Reported 12/31/2000	Adjustment Increase	Total Fund Balance as Restated 1/1/2001
Special Revenue	\$18,266,893	\$638,829	\$18,905,722

<u>Fund Type</u>	Total Assets as Reported 12/31/2000	Adjustment Increase	Total Assets as Restated 1/1/2001
Agency Funds	\$168,859,646	\$2,865,380	\$171,725,026

<u>Fund Type</u>	Total Liabilities as Reported 12/31/2000	Adjustment Increase	Total Liabilities as Restated 1/1/2001
Agency Funds	\$168,859,646	\$2,865,380	\$171,725,026

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**NOTE 2 - CHANGES IN ACCOUNTING PRINCIPLE AND RESTATEMENT OF FUND BALANCES/RETAINED EARNINGS (Continued)**

**Restatement Of Fund Balances/Retained Earnings** - The beginning balance of the General Fixed Assets Account Group was also restated to correct an error in accounting for land and machinery and equipment. As a result of the restatement, the General Fixed Assets Account Group was reduced by \$122,667. The balance decreased from \$23,664,255 to \$23,541,588.

In addition, a correction of an error in accounting for sewer lines in the amount of fixed assets reported in the enterprise funds required a restatement to the beginning retained earnings in the enterprise funds as of January 1, 2001 as follows:

Fund Type	Retained Earnings as Reported 12/31/2000	Adjustment Increase	Retained Earnings as Restated 1/1/2001
Enterprise	\$8,025,664	\$2,944,571	\$10,970,235

**NOTE 3 - COMPLIANCE AND ACCOUNTABILITY**

**Fund Deficits** - The fund deficit at December 31, 2001 of \$15,511 in the Local Delinquency Prevention Fund (special revenue fund) arises from the recognition of expenditures on the modified accrual basis which are greater than expenditures recognized on the budgetary basis. The General Fund provides operating transfers when cash is required, not when accruals occur.

**Excess Expenditures over Appropriations** - For the year ended December 31, 2001, expenditures exceeded appropriations at the object level (i.e., the legal level of budgetary control) as follows:

Fund	Excess	Fund	Excess
<i>Special Revenue Funds:</i>		<i>Special Revenue Funds:</i>	
Children's Services Fund:		Licking County Pride Fund:	
Human Services		Public Works	
Other Expenditures	\$38,880	Other Expenditures	7
Community MRDD Fund:		<i>Capital Projects Fund:</i>	
Human Services		Issue II Fund:	
Contractual Services	32,691	Capital Outlay	369,249
Domestic Violence Fund:			
Human Services			
Contractual Services	41,829		
Indigent Council Fees Fund:			
General Government			
Contractual Services	21,037		

The excess expenditures were funded from available fund balance.

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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).

*LICKING COUNTY, OHIO*  
*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 \$39,282,116 and the bank balance \$41,307,814. Federal depository insurance covered \$445,109 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, 2001 which is included as Cash and Cash Equivalents on the balance sheet.

At year end, the carrying amount of LICCO, Inc.'s (component unit) deposits was \$82,341 Federal depository insurance covered all of the bank balance. There are no statutory guidelines regarding the deposit and investment of funds by the not-for-profit corporation.



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

**A. Deposits (Continued)**

At year end, the carrying amount of the Licking County Transportation Improvement District's (component unit) deposits was \$112, 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 \$145,411 and the bank balance was \$145,411. All of the bank balance was covered by federal depository insurance.

Interest revenue credited to the general fund during 2001 amounted to \$2,405,228, which includes \$1,971,080 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>Categorized Investments</u>	<u>Category 2</u>	<u>Fair Value</u>
Repurchase Agreement	\$11,010,898	\$11,010,898
Federal Farm Credit Bank Notes	1,004,025	1,004,025
Federal Home Loan Bank Notes	1,016,369	1,016,369
Federal National Mortgage Association Note:	1,009,084	1,009,084
Federal Home Loan Corporation Notes	997,874	997,874
Total Categorized	15,038,250	15,038,250
 <u>Non-Categorized Investments</u>		
STAR Ohio	N/A	4,000,000
Total Investments	\$15,038,250	\$19,038,250

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>
Equity Securities	\$175,808	\$175,808
Federal Home Loan Bank Notes	178,461	178,461
Corporate Bonds and Notes	179,972	179,972
Total Investments	\$534,241	\$534,241

**LICKING COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2001**

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

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

The classification of cash, cash equivalents and investments on the 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:

	Cash and Cash Equivalents *	Investments
Per Combined Balance Sheet	\$53,153,014	\$5,167,352
Certificates of Deposit (with maturities of more than 3 months)	1,140,000	(1,140,000)
Investments:		
STAR Ohio	(4,000,000)	4,000,000
Repurchase Agreement	(11,010,898)	11,010,898
Per GASB Statement No. 3	\$39,282,116	\$19,038,250

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

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	\$227,864	\$535,741
Certificates of Deposit (with maturities of more than 3 months)	1,500	(1,500)
Per GASB Statement No. 3	\$229,364	\$534,241

**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 2001 were levied after October 1, 2000 on assessed values as of January 1, 2000, 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.

*LICKING COUNTY, OHIO*  
*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
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**NOTE 5 – TAXES** (Continued)

**A. Property Taxes** (Continued)

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

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

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

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

The full tax rate to the County for the year ended December 31, 2001, was \$7.20 per \$1,000 of assessed value. The assessed value upon which 2001 tax receipts were based was \$2,618,762,440. This amount constitutes \$2,229,208,000 in real property assessed value, \$155,621,590 in public utility assessed value and \$233,932,850 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.

**LICKING COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
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**NOTE 6 - RECEIVABLES**

Receivables at December 31, 2001, consisted of taxes, interest, special assessments, accounts receivable, loans, and intergovernmental receivables arising from shared revenues. All receivables are considered collectible in full.

**NOTE 7 - OPERATING TRANSFERS**

The following balances at December 31, 2001 represent operating transfers in and transfers out:

Fund	Transfer In	Transfer Out
General Fund	\$208,924	\$4,969,472
Special Revenue Funds:		
Dog and Kennel Fund	30,000	0
Public Assistance Fund	2,075,470	0
Children's Services Fund	0	1,641,080
Motor Vehicle and Gasoline Tax Fund	40,000	208,012
Recycle Drop-Off Fund	0	58,042
Adult Probation Fund	0	1,041
Planning Fund	0	90
Litter Control Fund	58,042	21,480
Child Support Enforcement Fund	300,000	0
Intensive Probation Program Fund	0	1,911
Certificate of Title Fund	0	139,751
Family and Children First Fund	25,000	0
County Facility Plan Fund	0	19,494
Licking County Pride Fund	2,500	0
Delinquent Tax Collection Fund	7,500	0
Department of Youth Services Fund	0	331
Total Special Revenue Funds	2,538,512	2,091,232
Debt Service Fund:		
General Obligation Debt Fund	1,733,012	0
Capital Projects Funds:		
Permanent Improvement Fund	2,561,633	137,951
Capital Grants Fund	0	6,086
Bike Path Fund	183,200	0
Total Capital Projects Funds	2,744,833	144,037
Enterprise Funds:		
Water Fund	0	27,000
Wastewater Fund	44,083	37,623
Total Enterprise Funds	44,083	64,623
Total All Funds	\$7,269,364	\$7,269,364

**LICKING COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
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**NOTE 8 - INTERFUND RECEIVABLES AND PAYABLES**

The composition of interfund balances as of December 31, 2001, is as follows:

**A. Interfund Loans Receivable/Payable**

<u>Interfund Loans Receivable/Payable</u>	<u>Receivable</u>	<u>Payable</u>
General Fund	\$791,769	\$0
Special Revenue Funds:		
Motor Vehicle and Gasoline Tax Fund	0	8,600
Litter Control	0	8,000
Child Support Enforcement Fund	0	105,372
Ditch Maintenance Fund	0	12,709
Total Special Revenue Funds	<u>0</u>	<u>134,681</u>
Capital Projects Fund:		
Permanent Improvement Fund	0	617,453
Enterprise Funds:		
Water Fund	0	13,200
Wastewater Fund	2,565	0
Total Enterprise Funds	<u>2,565</u>	<u>13,200</u>
Agency Fund:		
Licking Parks District Fund	0	29,000
Totals	<u>\$794,334</u>	<u>\$794,334</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	\$6,404,709	\$0
Special Revenue Funds:		
Children's Services Fund	2,273,624	0
Motor Vehicle and Gasoline Tax Fund	1,284,932	0
Community MRDD Fund	5,734,935	0
Senior Citizen Levy Fund	1,751,937	0
Mental Health Levy Fund	2,319,624	0
Ditch Maintenance Fund	2,447	0
Total Special Revenue Funds	<u>13,367,499</u>	<u>0</u>
Debt Service Fund:		
Special Assessment Debt Fund	117,888	0
Agency Funds:		
Property Tax Fund	0	18,315,828
Undivided Local Government Fund	0	289,336
Motor Vehicle License Tax Fund	0	1,122,565
Motor Vehicle Permissive Tax Fund	0	162,367
Total Agency Funds	<u>0</u>	<u>19,890,096</u>
	<u>\$19,890,096</u>	<u>\$19,890,096</u>

**LICKING COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
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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	Additions	Deletions	December 31, 2001
Land	\$2,638,426	\$0	\$0	\$2,638,426
Buildings and Improvements	14,498,893	500,551	0	14,999,444
Machinery and Equipment	6,404,269	1,278,362	0	7,682,631
Construction in Progress	0	2,236,700	0	2,236,700
Totals	<u>\$23,541,588</u>	<u>\$4,015,613</u>	<u>\$0</u>	<u>\$27,557,201</u>

**B. Proprietary Fund Type Fixed Assets**

A summary of proprietary fund type property, plant, and equipment at December 31, 2001 follows:

	<u>Primary Government</u>	<u>Component Unit</u>
	Proprietary Funds	LICCO Incorporated
Land	\$158,839	\$0
Buildings and Improvements	15,779,596	0
Machinery and Equipment	364,994	0
Furniture, Fixtures and Equipment	0	238,093
Subtotal	16,303,429	238,093
Accumulated Depreciation	<u>(6,104,857)</u>	<u>(178,697)</u>
Net Proprietary Fund Fixed Assets	<u>\$10,198,572</u>	<u>\$59,396</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*  
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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 2001 employer contribution rate for local government employer units was 13.55%, of covered payroll, 9.25% to fund the pension and 4.3% to fund health care. For law enforcement, the employer rate was 16.7%, of covered payroll, 12.4% to fund the pension fund and 4.3% to fund health care. The contribution requirements of plan members and the County are established and may be amended by the Public Employees Retirement Board. The County's contributions to the PERS of Ohio for the years ending December 31, 2001, 2000 and 1999 were \$3,926,837 \$3,667,009, and \$2,702,403, 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 2001 employer contribution rate (identified above) that was used to fund health care for the year 2001 was 4.3% of covered payroll which amounted to \$1,234,364 for all 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, 2000. 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 2000 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 411,076. The actuarial value of the PERS of Ohio net assets available for OPEB at December 31, 2000 is \$11,735.9 million. The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$14,364.6 million and \$2,628.7 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 survivor benefits based on eligible service credit to plan members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. The STRS of Ohio issues a stand-alone financial report that includes financial statements and required supplementary information for the STRS of Ohio. Interested parties may obtain a copy by making a written request to STRS, 300 East Broad Street, Suite 100, Columbus, Ohio 43215-3746 or by calling (614) 222-5853.



*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)**

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. At June 30, 2001, 9.5% was allocated to fund the pension benefit and 4.5% to fund health care. The County's contributions to the STRS of Ohio for the years ending December 31, 2001, 2000 and 1999 were \$90,531, \$76,717 and \$31,890, respectively, which were equal to the required contributions for each year.

STRS provides postemployment health care benefits to retirees and their dependents. Coverage includes hospitalization, physician fees, prescription drugs and 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. Most benefit recipients 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 to a Health Care Reserve Fund. For the fiscal year ended June 30, 2001, the board allocated employer contributions equal to 4.5% of covered payroll to the Health Care Reserve Fund, which amounted to \$29,099 for the County. The balance of the Health Care Reserve Fund was \$3.419 billion at June 30, 2000 (the latest information available). 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.

**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, 2001, the County's long-term accumulated, unpaid compensated absences amounted to \$2,783,135, of which \$2,691,420 is recorded in the General Long-Term Obligations Account Group, \$65,980 is recorded in the Wastewater Fund (enterprise), and \$25,735 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, 2001 are indicated below:

Year Issued	Maturity Date	Interest Rate	Balance December 31, 2000	Issued (Retired)	Balance December 31, 2001	
<b>Enterprise Funds Long-Term Debt:</b>						
Mortgage Revenue Bond:						
1987	Sanitary Sewer System	2007	5.000%	\$673,000	(\$83,000)	\$590,000
General Obligation Bond:						
1993	Water System Improvement	2013	Various	595,000	(30,000)	565,000
Total Enterprise Long-Term Debt				<u>\$1,268,000</u>	<u>(\$113,000)</u>	<u>\$1,155,000</u>
<b>General Long-Term Debt:</b>						
General Obligation Bonds:						
1986	County Jail	2007	6.570%	\$1,750,000	(\$250,000)	\$1,500,000
1988	County Building Improvements	2008	7.125%	520,000	(65,000)	455,000
1990	County Building Improvements	2011	6.625%	1,055,000	(70,000)	985,000
1990	Mental Health Facility Bonds	2005	6.750%	175,000	(35,000)	140,000
1991	Airport Equipment	2011	7.000%	170,000	(10,000)	160,000
1996	CSEA Building	2010	6.000%	690,000	(55,000)	635,000
1996	Engineers Road Building	2010	6.000%	485,000	(35,000)	450,000
1997	County Road Equipment	2002	5.000%	285,000	(35,000)	250,000
1997	Ohio MRDD Building Bonds	2017	5.250%	915,000	(35,000)	880,000
1998	Domestic Relations Court Building	2023	4.65% - 4.700%	4,040,000	(85,000)	3,955,000
1998	Airport Hanger	2018	5.200%	330,000	(10,000)	320,000
1999	Jail Improvement	2024	5.500%	3,335,000	(65,000)	3,270,000
1999	Energy Conservation Bonds	2008	4.850%	112,000	(14,000)	98,000
2000	Highway Projects	2010	6.000%	394,900	(30,314)	364,586
Total General Obligation Bonds				<u>14,256,900</u>	<u>(794,314)</u>	<u>13,462,586</u>
Special Assessment Bonds:						
1986	Buckeye Lake	2006	5.000%	135,000	(22,000)	113,000
1996	County Ditch	2004	7.750%	24,000	(6,000)	18,000
2000	Jardin Manor	2001	5.250%	253,000	(253,000)	0
Total Special Assessment Bonds (with governmental commitment)				<u>412,000</u>	<u>(281,000)</u>	<u>131,000</u>
Total General Long-Term Debt				<u>14,668,900</u>	<u>(1,075,314)</u>	<u>13,593,586</u>
<b>Other Long-Term Obligations:</b>						
Compensated Absences				2,528,131	163,289	2,691,420
Capital Lease Payable				1,996	(912)	1,084
Total Other Long-Term Obligations				<u>2,530,127</u>	<u>162,377</u>	<u>2,692,504</u>
Total General Long-Term Debt and Other Long-Term Obligations				<u>\$17,199,027</u>	<u>(\$912,937)</u>	<u>\$16,286,090</u>

**LICKING COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
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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, 2001 of \$131,000, 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 \$161,738 in the Special Assessment Debt Service Fund at December 31, 2001 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, 2001 follows:

Years	General Obligation Bonds	Mortgage Revenue Bond	Special Assessment Bonds	Capital Lease	Totals
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	1,555,184	115,800	24,150	0	1,695,134
2007-2011	5,728,622	116,500	0	0	5,845,122
2012-2016	4,334,288	0	0	0	4,334,288
2017-2021	2,997,250	0	0	0	2,997,250
2022-Thereafter	1,432,156	0	0	0	1,432,156
Totals	<u>\$23,811,540</u>	<u>\$697,350</u>	<u>\$150,200</u>	<u>\$1,132</u>	<u>\$24,660,222</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**  
**DECEMBER 31, 2001**

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**NOTE 13 - CAPITALIZED LEASE**

The County 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, 2001:

Year Ending December 31,	General Long-Term Obligations Account Group
2002	\$1,045
2003	87
Minimum Lease Payments	1,132
Less amount representing interest at the City's incremental borrowing rate of interest	(48)
Present value of minimum lease payments	\$1,084

**NOTE 14 - CONTRIBUTED CAPITAL**

There were no changes to contributed capital during 2001. Contributed capital is as follows:

	Balance 12/31/2001
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, 2001*

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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 2001, 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 \$471,014 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, 2001**

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

**B. Self Insurance (Continued)**

Changes in the fund's claims liability in 2000 and 2001 were:

Fiscal Year	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claims Payments	Balance at Fiscal Year End
2000	\$444,696	\$737,615	(\$710,179)	\$472,132
2001	472,132	818,387	(819,505)	471,014

**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, 2001, the County had the following commitments with respect to capital projects:

Project	Remaining Construction Commitment	Expected Date of Completion
Justice Center Addition	\$90,577	2002

**LICKING COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2001**

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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	\$258,236	\$1,812,919	\$2,071,155
Depreciation	49,871	304,731	354,602
Operating Income	96,202	147,294	243,496
Operating Transfers In	0	44,083	44,083
Operating Transfers Out	(27,000)	(37,623)	(64,623)
Net Income	38,230	126,697	164,927
Property, Plant and Equipment:			
Additions	73,431	28,163	101,594
Assets	1,115,732	11,647,503	12,763,235
Net Working Capital	170,443	2,062,365	2,232,808
Bonds Payable	565,000	590,000	1,155,000
Total Equity	516,420	10,927,230	11,443,650

**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 2001, the County contributed \$2,174,110 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, 2001*

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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 2001 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, 2001*

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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 2001, the County contributed \$20,000 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 2001. 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, 2001*

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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 2001, the County contributed \$25,000 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 2001, 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, 2001*

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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 2001, these contributions were \$1,138,571

The Licking County Regional Airport Authority, a discretely presented component unit of Licking County, received contributions for debt service retirement. In 2001, these contributions totaled \$25,000.

The Licking County Transportation Improvement District, a discretely presented component unit of Licking County, received contributions of \$7,131 in 2001 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.

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***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 AND  
THE GENERAL FIXED ASSETS ACCOUNT GROUP.***

***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, 2001**

<b>GENERAL FUND</b>			
	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$19,390,050	\$20,144,090	\$754,040
Intergovernmental Revenues	4,178,280	4,376,610	198,330
Charges for Services	3,649,110	4,332,987	683,877
Licenses and Permits	1,150	1,218	68
Investment Earnings	2,000,000	2,233,371	233,371
Fines and Forfeitures	334,000	321,110	(12,890)
All Other Revenues	622,568	701,140	78,572
Total Revenues	<u>30,175,158</u>	<u>32,110,526</u>	<u>1,935,368</u>
<u>Expenditures:</u>			
Public Safety:			
Coroner:			
Personal Services	184,222	183,438	784
Contractual Services	122,266	116,902	5,364
Materials and Supplies	1,500	1,290	210
Other Expenditures	3,000	2,866	134
Total Coroner	<u>310,988</u>	<u>304,496</u>	<u>6,492</u>
Adult Probation:			
Personal Services	378,818	373,604	5,214
Contractual Services	372,892	372,864	28
Materials and Supplies	3,281	3,105	176
Capital Outlay	3,974	2,909	1,065
Total Adult Probation	<u>758,965</u>	<u>752,482</u>	<u>6,483</u>
Sheriff:			
Personal Services	8,920,806	8,221,186	699,620
Contractual Services	1,691,977	1,251,388	440,589
Materials and Supplies	723,855	610,764	113,091
Other Expenditures	55,921	48,341	7,580
Capital Outlay	406,881	363,194	43,687
Total Sheriff	<u>11,799,440</u>	<u>10,494,873</u>	<u>1,304,567</u>

(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, 2001**

<b>GENERAL FUND</b>			
	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
Emergency Management:			
Personal Services	122,379	122,242	137
Contractual Services	10,405	7,444	2,961
Materials and Supplies	4,477	4,069	408
Other Expenditures	64,735	60,684	4,051
Capital Outlay	<u>75,952</u>	<u>72,731</u>	<u>3,221</u>
Total Emergency Management	277,948	267,170	10,778
911 Emergency Center:			
Personal Services	600,627	519,690	80,937
Contractual Services	54,893	39,675	15,218
Materials and Supplies	6,946	4,548	2,398
Other Expenditures	1,600	100	1,500
Capital Outlay	<u>230,951</u>	<u>225,783</u>	<u>5,168</u>
Total 911 Emergency Center	895,017	789,796	105,221
Total Public Safety	<u>14,042,358</u>	<u>12,608,817</u>	<u>1,433,541</u>
Health:			
Humane Officer:			
Personal Services	62,692	57,405	5,287
Other Expenditures	<u>1,300</u>	<u>852</u>	<u>448</u>
Total Humane Officer	63,992	58,257	5,735
Registration of Vital Statistics:			
Other Expenditures	<u>3,000</u>	<u>2,243</u>	<u>757</u>
Total Registration of Vital Statistics	3,000	2,243	757
Health and Welfare:			
Contractual Services	223,421	136,961	86,460
Other Expenditures	<u>500</u>	<u>0</u>	<u>500</u>
Total Health and Welfare	223,921	136,961	86,960
Total Health	<u>290,913</u>	<u>197,461</u>	<u>93,452</u>
Human Services:			
Child Welfare Board:			
Other Expenditures	<u>8,000</u>	<u>6,075</u>	<u>1,925</u>
Total Child Welfare Board	8,000	6,075	1,925

(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, 2001**

<b>GENERAL FUND</b>			
	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Veterans' Services Commission:			
Personal Services	180,980	140,729	40,251
Contractual Services	382,076	359,792	22,284
Materials and Supplies	10,000	5,882	4,118
Other Expenditures	14,708	11,589	3,119
Total Veterans' Services Commission	587,764	517,992	69,772
Indigent Fees:			
Contractual Services	667,536	630,497	37,039
Total Indigent Fees	667,536	630,497	37,039
Total Human Services	1,263,300	1,154,564	108,736
Community Development:			
Historical Society:			
Other Expenditures	21,700	21,000	700
Total Historical Society	21,700	21,000	700
Agriculture:			
Other Expenditures	515,561	509,130	6,431
Total Agriculture	515,561	509,130	6,431
Total Community Development	537,261	530,130	7,131
Public Works:			
Sanitation and Drainage:			
Personal Services	64,008	61,755	2,253
Contractual Services	7,045	219	6,826
Materials and Supplies	1,255	759	496
Total Sanitation and Drainage	72,308	62,733	9,575
Total Public Works	72,308	62,733	9,575
General Government:			
Commissioners:			
Personal Services	485,202	456,763	28,439
Contractual Services	63,631	38,193	25,438
Materials and Supplies	5,000	2,750	2,250
Other Expenditures	10,000	9,931	69
Total Commissioners	563,833	507,637	56,196

(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, 2001**

<b>GENERAL FUND</b>			
	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
Auditor:			
Personal Services	691,254	644,004	47,250
Contractual Services	68,945	52,877	16,068
Materials and Supplies	37,934	32,869	5,065
Other Expenditures	8,800	8,349	451
Total Auditor	<u>806,933</u>	<u>738,099</u>	<u>68,834</u>
Treasurer:			
Personal Services	422,864	418,572	4,292
Contractual Services	52,100	46,452	5,648
Materials and Supplies	28,000	22,136	5,864
Other Expenditures	43,380	36,032	7,348
Total Treasurer	<u>546,344</u>	<u>523,192</u>	<u>23,152</u>
Prosecutor:			
Personal Services	1,387,582	1,356,787	30,795
Contractual Services	82,400	66,707	15,693
Materials and Supplies	11,899	11,177	722
Other Expenditures	42,649	26,400	16,249
Total Prosecutor	<u>1,524,530</u>	<u>1,461,071</u>	<u>63,459</u>
Budget Commission:			
Other Expenditures	13,000	0	13,000
Total Budget Commission	<u>13,000</u>	<u>0</u>	<u>13,000</u>
Bureau of Inspection:			
Contractual Services	118,500	95,121	23,379
Total Bureau of Inspection	<u>118,500</u>	<u>95,121</u>	<u>23,379</u>
County Planning Commission:			
Personal Services	547,911	514,732	33,179
Contractual Services	59,600	45,012	14,588
Materials and Supplies	5,665	4,659	1,006
Other Expenditures	20,144	18,119	2,025
Total County Planning Commission	<u>633,320</u>	<u>582,522</u>	<u>50,798</u>

(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, 2001**

<b>GENERAL FUND</b>			
	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Board of Elections:			
Personal Services	355,037	273,115	81,922
Contractual Services	257,977	175,889	82,088
Materials and Supplies	95,859	78,789	17,070
Other Expenditures	1,500	390	1,110
Total Board of Elections	710,373	528,183	182,190
Maintenance and Operations:			
Personal Services	455,197	402,617	52,580
Contractual Services	1,855,573	1,669,739	185,834
Materials and Supplies	593,879	553,968	39,911
Other Expenditures	27,858	22,164	5,694
Capital Outlay	913,195	799,180	114,015
Total Maintenance and Operations	3,845,702	3,447,668	398,034
Information Systems Management:			
Personal Services	489,144	464,329	24,815
Contractual Services	420,574	363,463	57,111
Materials and Supplies	33,378	31,168	2,210
Other Expenditures	2,235	814	1,421
Capital Outlay	343,433	342,571	862
Total Information Systems Management	1,288,764	1,202,345	86,419
Human Resources:			
Personal Services	183,572	171,848	11,724
Contractual Services	34,415	14,630	19,785
Materials and Supplies	2,411	2,216	195
Other Expenditures	2,250	2,112	138
Total Human Resources	222,648	190,806	31,842
County Recorder:			
Personal Services	460,150	429,288	30,862
Contractual Services	2,400	765	1,635
Materials and Supplies	18,926	10,120	8,806
Other Expenditures	2,200	2,035	165
Total County Recorder	483,676	442,208	41,468

(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, 2001**

<b>GENERAL FUND</b>			
	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Insurance/Pension/Taxes:			
Personal Services	136,000	93,282	42,718
Contractual Services	233,456	215,366	18,090
Total Insurance/Pension/Taxes	369,456	308,648	60,808
Court of Appeals:			
Other Expenditures	30,000	21,559	8,441
Total Court of Appeals	30,000	21,559	8,441
Common Pleas Court:			
Personal Services	537,366	531,321	6,045
Contractual Services	124,835	96,716	28,119
Materials and Supplies	18,741	9,349	9,392
Other Expenditures	19,543	18,319	1,224
Total Common Pleas Court	700,485	655,705	44,780
Juvenile Court:			
Personal Services	1,611,285	1,576,441	34,844
Contractual Services	1,070,298	1,052,864	17,434
Materials and Supplies	11,850	9,319	2,531
Other Expenditures	24,336	19,577	4,759
Total Juvenile Court	2,717,769	2,658,201	59,568
Probate Court:			
Personal Services	269,231	255,751	13,480
Contractual Services	26,069	13,445	12,624
Materials and Supplies	9,642	6,900	2,742
Other Expenditures	11,588	7,576	4,012
Total Probate Court	316,530	283,672	32,858
Clerk of Courts:			
Personal Services	478,715	476,384	2,331
Contractual Services	2,000	1,126	874
Materials and Supplies	26,024	15,364	10,660
Other Expenditures	2,300	1,794	506
Total Clerk of Courts	509,039	494,668	14,371

(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, 2001**

<b>GENERAL FUND</b>			
	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Municipal Court:			
Personal Services	158,010	151,938	6,072
Contractual Services	61,993	52,081	9,912
Total Municipal Court	<u>220,003</u>	<u>204,019</u>	<u>15,984</u>
Domestic Court:			
Personal Services	919,020	867,333	51,687
Contractual Services	54,255	30,956	23,299
Materials and Supplies	12,050	7,594	4,456
Other Expenditures	25,564	21,850	3,714
Total Domestic Court	<u>1,010,889</u>	<u>927,733</u>	<u>83,156</u>
General Administration:			
Contractual Services	104,224	104,224	0
Other Expenditures	292,540	155,796	136,744
Total General Administration	<u>396,764</u>	<u>260,020</u>	<u>136,744</u>
Total General Government	<u>17,028,558</u>	<u>15,533,077</u>	<u>1,495,481</u>
Capital Outlay	<u>567,877</u>	<u>597,406</u>	<u>(29,529)</u>
Intergovernmental	<u>563,659</u>	<u>563,659</u>	<u>0</u>
Total Expenditures	<u>34,366,234</u>	<u>31,247,847</u>	<u>3,118,387</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,191,076)	862,679	5,053,755
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	36,500	208,924	172,424
Operating Transfers Out	(5,263,637)	(4,969,472)	294,165
Advances In	300,000	434,516	134,516
Advances Out	(35,567)	(21,200)	14,367
Total Other Financing Sources (Uses)	<u>(4,962,704)</u>	<u>(4,347,232)</u>	<u>615,472</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(9,153,780)	(3,484,553)	5,669,227
Fund Balance at Beginning of Year	7,652,607	7,652,607	0
Prior Year Encumbrances	1,410,970	1,410,970	0
Fund Balance at End of Year	<u>(\$90,203)</u>	<u>\$5,579,024</u>	<u>\$5,669,227</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. (The Balance Sheet is not presented because there are no assets or liabilities at year end.)

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

**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.

(Continued)

**County Recorder Equipment Fund**

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

**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-Systemic Therapy Fund**

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

**Local Delinquency Prevention Fund**

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

**Juvenile Indigent Alcohol Treatment Fund**

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

**Family and Children First Fund**

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

**Community Based Facility Fund**

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

**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.

(Continued)



**County Facility Plan Fund**

To account for state grants used to identify and evaluate wastewater management needs and opportunities within the planning area. (The Balance Sheet is not presented because there are no assets or liabilities at year end.)

**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.

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

(Continued)

**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.

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**LICKING COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2001**

	Dog and Kennel Fund	Public Assistance Fund	Children's Services Fund	Real Estate Assessment Fund
<u>Assets:</u>				
Cash and Cash Equivalents	\$21,575	\$2,136,130	\$1,334,751	\$2,401,888
Investments	0	389,866	243,606	438,369
Receivables (net of allowances for doubtful accounts):				
Accounts	150	0	5,405	0
Loans	0	0	0	0
Interest	0	0	0	0
Due from Other Funds	0	0	2,273,624	0
Intergovernmental Receivables	0	0	0	0
Inventory of Supplies at Cost	0	2,603	0	0
Prepaid Items	0	3,061	0	0
Restricted Assets:				
Cash with Fiscal Agent	0	0	0	0
Total Assets	<u>\$21,725</u>	<u>\$2,531,660</u>	<u>\$3,857,386</u>	<u>\$2,840,257</u>
<u>Liabilities and Fund Equity:</u>				
<u>Liabilities:</u>				
Accounts Payable	\$2,131	\$326,850	\$244,300	\$20,742
Accrued Wages and Benefits	3,452	204,680	0	16,839
Intergovernmental Payables	1,580	101,449	625	7,918
Interfund Loans Payable	0	0	0	0
Accrued Interest Payable	0	0	0	0
Deferred Revenue	0	0	2,273,624	0
Retainage Payable	0	0	0	0
Compensated Absences Payable	0	826	0	0
Total Liabilities	<u>7,163</u>	<u>633,805</u>	<u>2,518,549</u>	<u>45,499</u>
<u>Fund Equity:</u>				
<u>Fund Balance:</u>				
Reserved for Encumbrances	4,237	339,557	54,178	9,680
Reserved for Supplies Inventory	0	2,603	0	0
Reserved for Prepaid Items	0	3,061	0	0
Reserved for Loan Commitments	0	0	0	0
Unreserved	10,325	1,552,634	1,284,659	2,785,078
Total Fund Equity	<u>14,562</u>	<u>1,897,855</u>	<u>1,338,837</u>	<u>2,794,758</u>
Total Liabilities and Fund Equity	<u>\$21,725</u>	<u>\$2,531,660</u>	<u>\$3,857,386</u>	<u>\$2,840,257</u>

**LICKING COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2001**

Motor Vehicle and Gasoline Tax Fund	Community MRDD Fund	Recycle Drop-Off Fund	Adult Probation Fund	Planning Fund	Litter Control Fund
\$775,534	\$3,090,682	\$82,535	\$82,270	\$969,019	\$69,849
141,669	564,081	0	0	176,856	0
0	0	0	0	0	0
0	0	0	0	2,348,382	0
0	0	0	0	581	0
1,284,932	5,734,935	0	0	0	0
0	0	0	1,852	774,855	4,250
153,718	0	0	0	2,042	5,302
0	8,867	0	0	0	0
0	0	0	0	51,399	0
<u>\$2,355,853</u>	<u>\$9,398,565</u>	<u>\$82,535</u>	<u>\$84,122</u>	<u>\$4,323,134</u>	<u>\$79,401</u>
\$118,504	\$57,151	\$408	\$312	\$20,279	\$4,258
70,087	175,747	0	6,059	4,758	2,614
77,406	106,300	0	3,166	2,155	1,190
8,600	0	0	0	0	8,000
394	0	0	0	0	0
853,609	5,734,935	0	0	645,154	4,250
0	0	0	0	51,399	0
24,256	12,973	0	0	0	0
<u>1,152,856</u>	<u>6,087,106</u>	<u>408</u>	<u>9,537</u>	<u>723,745</u>	<u>20,312</u>
200,126	49,401	10,060	66	85,800	4,622
153,718	0	0	0	2,042	5,302
0	8,867	0	0	0	0
0	0	0	0	2,348,382	0
<u>849,153</u>	<u>3,253,191</u>	<u>72,067</u>	<u>74,519</u>	<u>1,163,165</u>	<u>49,165</u>
<u>1,202,997</u>	<u>3,311,459</u>	<u>82,127</u>	<u>74,585</u>	<u>3,599,389</u>	<u>59,089</u>
<u>\$2,355,853</u>	<u>\$9,398,565</u>	<u>\$82,535</u>	<u>\$84,122</u>	<u>\$4,323,134</u>	<u>\$79,401</u>

(Continued)

**LICKING COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2001**

	Child Support Enforcement Fund	Senior Citizen Levy Fund	Indigent Guardianship Fund	Legal Research Fund	Computer Replacement Fund
<u>Assets:</u>					
Cash and Cash Equivalents	\$214,565	\$577,662	\$45,793	\$88,364	\$59,991
Investments	0	105,429	0	0	0
Receivables (net of allowances for doubtful accounts):					
Accounts	0	0	0	0	0
Loans	0	0	0	0	0
Interest	0	0	0	0	0
Due from Other Funds	0	1,751,937	0	0	0
Intergovernmental Receivables	32,438	0	3,138	2,809	1,961
Inventory of Supplies at Cost	2,652	0	0	0	0
Prepaid Items	6,504	0	0	0	0
Restricted Assets:					
Cash with Fiscal Agent	0	0	0	0	0
Total Assets	<u>\$256,159</u>	<u>\$2,435,028</u>	<u>\$48,931</u>	<u>\$91,173</u>	<u>\$61,952</u>
<u>Liabilities and Fund Equity:</u>					
Liabilities:					
Accounts Payable	\$13,370	\$0	\$255	\$7,758	\$0
Accrued Wages and Benefits	66,177	0	0	0	0
Intergovernmental Payables	42,934	0	0	0	0
Interfund Loans Payable	105,372	0	0	0	0
Accrued Interest Payable	0	0	0	0	0
Deferred Revenue	0	1,751,937	0	0	0
Retainage Payable	0	0	0	0	0
Compensated Absences Payable	3,128	0	0	0	0
Total Liabilities	<u>230,981</u>	<u>1,751,937</u>	<u>255</u>	<u>7,758</u>	<u>0</u>
Fund Equity:					
Fund Balance:					
Reserved for Encumbrances	82,805	0	0	0	1,888
Reserved for Supplies Inventory	2,652	0	0	0	0
Reserved for Prepaid Items	6,504	0	0	0	0
Reserved for Loan Commitments	0	0	0	0	0
Unreserved	(66,783)	683,091	48,676	83,415	60,064
Total Fund Equity	<u>25,178</u>	<u>683,091</u>	<u>48,676</u>	<u>83,415</u>	<u>61,952</u>
Total Liabilities and Fund Equity	<u>\$256,159</u>	<u>\$2,435,028</u>	<u>\$48,931</u>	<u>\$91,173</u>	<u>\$61,952</u>

**LICKING COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2001**

Certificate of Title Fund	County Recorder Equipment Fund	Project Impact Fund	Multi-Systemic Therapy Fund	Local Delinquency Prevention Fund
\$543,493	\$317,837	\$9,177	\$73,444	\$0
99,193	0	0	0	0
0	707	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	305,423	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>\$642,686</u>	<u>\$318,544</u>	<u>\$314,600</u>	<u>\$73,444</u>	<u>\$0</u>
\$875	\$26,144	\$0	\$1,212	\$15,511
10,891	0	0	281	0
5,111	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	305,423	0	0
0	0	0	0	0
0	0	0	0	0
<u>16,877</u>	<u>26,144</u>	<u>305,423</u>	<u>1,493</u>	<u>15,511</u>
114	1,296	9,176	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>625,695</u>	<u>291,104</u>	<u>1</u>	<u>71,951</u>	<u>(15,511)</u>
<u>625,809</u>	<u>292,400</u>	<u>9,177</u>	<u>71,951</u>	<u>(15,511)</u>
<u>\$642,686</u>	<u>\$318,544</u>	<u>\$314,600</u>	<u>\$73,444</u>	<u>\$0</u>

(Continued)

**LICKING COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2001**

	Juvenile Indigent Alcohol Treatment Fund	Family and Children First Fund	Community Based Facility Fund	Emergency Planning Fund
<b>Assets:</b>				
Cash and Cash Equivalents	\$16,248	\$156,668	\$309,474	\$71,867
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	829,880	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>\$16,248</u>	<u>\$156,668</u>	<u>\$1,139,354</u>	<u>\$71,867</u>
<b>Liabilities and Fund Equity:</b>				
<b>Liabilities:</b>				
Accounts Payable	\$0	\$71,200	\$11,260	\$2,217
Accrued Wages and Benefits	0	0	29,549	0
Intergovernmental Payables	0	0	16,451	0
Interfund Loans Payable	0	0	0	0
Accrued Interest Payable	0	0	0	0
Deferred Revenue	0	0	414,940	0
Retainage Payable	0	0	0	0
Compensated Absences Payable	0	0	0	0
Total Liabilities	<u>0</u>	<u>71,200</u>	<u>472,200</u>	<u>2,217</u>
<b>Fund Equity:</b>				
<b>Fund Balance:</b>				
Reserved for Encumbrances	0	0	9,632	2,239
Reserved for Supplies Inventory	0	0	0	0
Reserved for Prepaid Items	0	0	0	0
Reserved for Loan Commitments	0	0	0	0
Unreserved	16,248	85,468	657,522	67,411
Total Fund Equity	<u>16,248</u>	<u>85,468</u>	<u>667,154</u>	<u>69,650</u>
Total Liabilities and Fund Equity	<u>\$16,248</u>	<u>\$156,668</u>	<u>\$1,139,354</u>	<u>\$71,867</u>



**LICKING COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2001**

Granville South Sanitary Sewer Fund	Southwest Licking Watershed Fund	Johnstown- Monroe Sewer Fund	Conduct of Business Fund	Buildings and Flood Plain Fund	Domestic Violence Fund
\$42,155	\$23	\$60,329	\$7,192	\$16,805	\$22,650
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	67	0	2,759
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
\$42,155	\$23	\$60,329	\$7,259	\$16,805	\$25,409
\$0	\$0	\$0	\$0	\$0	\$22,650
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
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
42,155	23	60,329	7,259	16,805	2,759
42,155	23	60,329	7,259	16,805	2,759
\$42,155	\$23	\$60,329	\$7,259	\$16,805	\$25,409

(Continued)

**LICKING COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2001**

	Indigent Council Fees Fund	Coroners Laboratory Fund	Delinquent Tax Collection Fund	Law Enforcement Education Fund
<b>Assets:</b>				
Cash and Cash Equivalents	\$36,431	\$34,508	\$582,333	\$17,275
Investments	0	0	106,282	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	25,431
Total Assets	<u>\$36,431</u>	<u>\$34,508</u>	<u>\$688,615</u>	<u>\$42,706</u>
<b>Liabilities and Fund Equity:</b>				
<b>Liabilities:</b>				
Accounts Payable	\$2,105	\$1,632	\$487	\$0
Accrued Wages and Benefits	0	0	3,234	0
Intergovernmental Payables	0	113	1,483	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>2,105</u>	<u>1,745</u>	<u>5,204</u>	<u>0</u>
<b>Fund Equity:</b>				
<b>Fund Balance:</b>				
Reserved for Encumbrances	0	0	4,457	0
Reserved for Supplies Inventory	0	0	0	0
Reserved for Prepaid Items	0	0	0	0
Reserved for Loan Commitments	0	0	0	0
Unreserved	34,326	32,763	678,954	42,706
Total Fund Equity	<u>34,326</u>	<u>32,763</u>	<u>683,411</u>	<u>42,706</u>
Total Liabilities and Fund Equity	<u>\$36,431</u>	<u>\$34,508</u>	<u>\$688,615</u>	<u>\$42,706</u>

**LICKING COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2001**

Open Space and Recreation Fund	Commissary Fund	Mental Health Levy Fund	Department of Youth Services Fund	Transit Board Fund	Ditch Maintenance Fund	Totals
\$23,816	\$0	\$0	\$320,341	\$86,206	\$263,452	\$14,962,332
0	0	0	0	0	0	2,265,351
0	0	0	0	0	0	6,262
0	0	0	0	0	0	2,348,382
0	0	0	0	0	0	581
0	0	2,319,624	0	0	2,447	13,367,499
0	0	0	200	25,867	0	1,985,499
0	0	0	0	3,088	0	169,405
0	0	0	0	0	0	18,432
0	8,020	0	0	0	0	84,850
<u>\$23,816</u>	<u>\$8,020</u>	<u>\$2,319,624</u>	<u>\$320,541</u>	<u>\$115,161</u>	<u>\$265,899</u>	<u>\$35,208,593</u>
\$0	\$0	\$0	\$840	\$375	\$0	\$972,826
0	0	0	5,485	3,038	0	602,891
0	0	0	3,307	2,520	26,356	400,064
0	0	0	0	0	12,709	134,681
0	0	0	0	0	30	424
0	0	2,319,624	200	15,816	2,447	14,321,959
0	0	0	0	0	0	51,399
0	0	0	0	0	0	41,183
0	0	2,319,624	9,832	21,749	41,542	16,525,427
0	0	0	1,333	18,713	30,003	919,383
0	0	0	0	3,088	0	169,405
0	0	0	0	0	0	18,432
0	0	0	0	0	0	2,348,382
<u>23,816</u>	<u>8,020</u>	<u>0</u>	<u>309,376</u>	<u>71,611</u>	<u>194,354</u>	<u>15,227,564</u>
<u>23,816</u>	<u>8,020</u>	<u>0</u>	<u>310,709</u>	<u>93,412</u>	<u>224,357</u>	<u>18,683,166</u>
<u>\$23,816</u>	<u>\$8,020</u>	<u>\$2,319,624</u>	<u>\$320,541</u>	<u>\$115,161</u>	<u>\$265,899</u>	<u>\$35,208,593</u>

**LICKING COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

	Dog and Kennel Fund	Public Assistance Fund	Children's Services Fund	Real Estate Assessment Fund
<u>Revenues:</u>				
Taxes	\$0	\$0	\$2,023,857	\$0
Intergovernmental Revenues	0	11,529,966	1,884,797	0
Charges for Services	13,573	0	399,444	1,046,803
Licenses and Permits	135,670	0	0	0
Investment Earnings	0	0	0	0
Special Assessments	0	0	0	0
Fines and Forfeitures	31,633	0	0	0
All Other Revenues	2,216	389,688	635,543	4,280
Total Revenues	<u>183,092</u>	<u>11,919,654</u>	<u>4,943,641</u>	<u>1,051,083</u>
<u>Expenditures:</u>				
Public Safety	0	0	0	0
Health	245,408	0	0	0
Human Services	0	14,728,676	3,599,691	0
Community Development	0	0	0	0
Public Works	0	0	0	0
General Government	0	0	0	773,972
Intergovernmental	0	0	0	0
Debt Service:				
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>245,408</u>	<u>14,728,676</u>	<u>3,599,691</u>	<u>773,972</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(62,316)	(2,809,022)	1,343,950	277,111
<u>Other Financing Sources (Uses):</u>				
Operating Transfers In	30,000	2,075,470	0	0
Operating Transfers Out	0	0	(1,641,080)	0
Total Other Financing Sources (Uses)	<u>30,000</u>	<u>2,075,470</u>	<u>(1,641,080)</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(32,316)	(733,552)	(297,130)	277,111
Fund Balance at Beginning of Year (Restated)	46,878	2,630,282	1,635,967	2,517,647
Increase (Decrease) in Inventory Reserve	0	1,125	0	0
Fund Balance (Deficit) at End of Year	<u>\$14,562</u>	<u>\$1,897,855</u>	<u>\$1,338,837</u>	<u>\$2,794,758</u>

**LICKING COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

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
\$369,569	\$5,163,527	\$0	\$0	\$0	\$0	\$0
4,955,991	4,073,772	85,821	310,418	891,080	125,439	2,468,796
0	731,081	0	0	0	0	339,201
0	0	0	0	0	0	0
0	0	0	0	47,006	0	0
0	0	0	0	0	0	0
281,347	0	0	0	0	0	0
61,236	193,588	0	0	0	457	0
<u>5,668,143</u>	<u>10,161,968</u>	<u>85,821</u>	<u>310,418</u>	<u>938,086</u>	<u>125,896</u>	<u>2,807,997</u>
0	0	0	329,092	0	0	0
0	0	0	0	0	0	0
0	9,349,830	0	0	0	0	3,400,866
0	0	0	0	773,318	0	0
5,806,954	0	97,179	0	0	184,623	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
509	0	0	0	0	0	0
<u>5,807,463</u>	<u>9,349,830</u>	<u>97,179</u>	<u>329,092</u>	<u>773,318</u>	<u>184,623</u>	<u>3,400,866</u>
(139,320)	812,138	(11,358)	(18,674)	164,768	(58,727)	(592,869)
40,000	0	0	0	0	58,042	300,000
<u>(208,012)</u>	<u>0</u>	<u>(58,042)</u>	<u>(1,041)</u>	<u>(90)</u>	<u>(21,480)</u>	<u>0</u>
(168,012)	0	(58,042)	(1,041)	(90)	36,562	300,000
(307,332)	812,138	(69,400)	(19,715)	164,678	(22,165)	(292,869)
1,504,178	2,499,321	151,527	94,300	3,433,423	80,785	317,472
6,151	0	0	0	1,288	469	575
<u>\$1,202,997</u>	<u>\$3,311,459</u>	<u>\$82,127</u>	<u>\$74,585</u>	<u>\$3,599,389</u>	<u>\$59,089</u>	<u>\$25,178</u>

(Continued)

**LICKING COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

	Senior Citizen Levy Fund	Indigent Guardianship Fund	Intensive Probation Program Fund	Indigent Alcohol Treatment Fund
<u>Revenues:</u>				
Taxes	\$1,569,916	\$0	\$0	\$0
Intergovernmental Revenues	81,869	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	26,502	0	0
All Other Revenues	0	0	0	0
Total Revenues	1,651,785	26,502	0	0
<u>Expenditures:</u>				
Public Safety	0	0	0	0
Health	0	0	0	0
Human Services	1,572,131	0	0	0
Community Development	0	0	0	0
Public Works	0	0	0	0
General Government	0	36,481	0	1,501
Intergovernmental	0	0	0	0
Debt Service:				
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	1,572,131	36,481	0	1,501
Excess (Deficiency) of Revenues Over (Under) Expenditures	79,654	(9,979)	0	(1,501)
<u>Other Financing Sources (Uses):</u>				
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	(1,911)	0
Total Other Financing Sources (Uses)	0	0	(1,911)	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	79,654	(9,979)	(1,911)	(1,501)
Fund Balance at Beginning of Year (Restated)	603,437	58,655	1,911	1,501
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balance (Deficit) at End of Year	\$683,091	\$48,676	\$0	\$0

**LICKING COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

Legal Research Fund	Computer Replacement Fund	Certificate of Title Fund	County Recorder Equipment Fund	Project Impact Fund	Multi-Systemic Therapy Fund	Local Delinquency Prevention Fund
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	72,048	53,940
41,331	27,998	577,028	178,184	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	0	0
<u>41,331</u>	<u>27,998</u>	<u>577,028</u>	<u>178,184</u>	<u>0</u>	<u>72,048</u>	<u>53,940</u>
0	0	0	0	613	0	0
0	0	0	0	0	121,634	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
35,870	20,737	509,598	103,218	0	0	69,451
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>35,870</u>	<u>20,737</u>	<u>509,598</u>	<u>103,218</u>	<u>613</u>	<u>121,634</u>	<u>69,451</u>
5,461	7,261	67,430	74,966	(613)	(49,586)	(15,511)
0	0	0	0	0	0	0
0	0	(139,751)	0	0	0	0
0	0	(139,751)	0	0	0	0
5,461	7,261	(72,321)	74,966	(613)	(49,586)	(15,511)
77,954	54,691	698,130	217,434	9,790	121,537	0
0	0	0	0	0	0	0
<u>\$83,415</u>	<u>\$61,952</u>	<u>\$625,809</u>	<u>\$292,400</u>	<u>\$9,177</u>	<u>\$71,951</u>	<u>(\$15,511)</u>

(Continued)

**LICKING COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

	Juvenile Indigent Alcohol Treatment Fund	Family and Children First Fund	Community Based Facility Fund	Emergency Planning Fund
<u>Revenues:</u>				
Taxes	\$0	\$0	\$0	\$0
Intergovernmental Revenues	0	323,498	1,584,762	40,262
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	16,248	0	0	0
All Other Revenues	0	0	0	0
Total Revenues	<u>16,248</u>	<u>323,498</u>	<u>1,584,762</u>	<u>40,262</u>
<u>Expenditures:</u>				
Public Safety	0	0	1,535,568	36,504
Health	0	0	0	0
Human Services	0	263,030	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	<u>0</u>	<u>263,030</u>	<u>1,535,568</u>	<u>36,504</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	16,248	60,468	49,194	3,758
<u>Other Financing Sources (Uses):</u>				
Operating Transfers In	0	25,000	0	0
Operating Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>25,000</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	16,248	85,468	49,194	3,758
Fund Balance at Beginning of Year (Restated)	0	0	617,960	65,892
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balance (Deficit) at End of Year	<u>\$16,248</u>	<u>\$85,468</u>	<u>\$667,154</u>	<u>\$69,650</u>



**LICKING COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

Granville South Sanitary Sewer Fund	Southwest Licking Watershed Fund	Johnstown- Monroe Sewer Fund	County Facility Plan Fund	Conduct of Business Fund	Buildings and Flood Plain Fund	Domestic Violence Fund
\$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	1,048	0	42,563
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	1,048	0	42,563
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	41,804
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	41,804
0	0	0	0	1,048	0	759
0	0	0	0	0	0	0
0	0	0	(19,494)	0	0	0
0	0	0	(19,494)	0	0	0
0	0	0	(19,494)	1,048	0	759
42,155	23	60,329	19,494	6,211	16,805	2,000
0	0	0	0	0	0	0
<u>\$42,155</u>	<u>\$23</u>	<u>\$60,329</u>	<u>\$0</u>	<u>\$7,259</u>	<u>\$16,805</u>	<u>\$2,759</u>

(Continued)

**LICKING COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

	Indigent Council Fees Fund	Coroners Laboratory Fund	Licking County Pride Fund	Delinquent Tax Collection Fund
<u>Revenues:</u>				
Taxes	\$0	\$0	\$0	\$0
Intergovernmental Revenues	17,692	60,340	0	0
Charges for Services	0	0	0	255,026
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	0	0	7	0
Total Revenues	<u>17,692</u>	<u>60,340</u>	<u>7</u>	<u>255,026</u>
<u>Expenditures:</u>				
Public Safety	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Community Development	0	0	0	0
Public Works	0	0	2,507	0
General Government	22,024	31,500	0	178,997
Intergovernmental	0	0	0	0
Debt Service:				
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>22,024</u>	<u>31,500</u>	<u>2,507</u>	<u>178,997</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,332)	28,840	(2,500)	76,029
<u>Other Financing Sources (Uses):</u>				
Operating Transfers In	0	0	2,500	7,500
Operating Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>2,500</u>	<u>7,500</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(4,332)	28,840	0	83,529
Fund Balance at Beginning of Year (Restated)	38,658	3,923	0	599,882
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balance (Deficit) at End of Year	<u>\$34,326</u>	<u>\$32,763</u>	<u>\$0</u>	<u>\$683,411</u>

**LICKING COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

Law Enforcement Education Fund	Open Space and Recreation Fund	Commissary Fund	Mental Health Levy Fund	Department of Youth Services Fund	Transit Board Fund	Ditch Maintenance Fund	Totals
\$0	\$0	\$0	\$2,067,563	\$0	\$0	\$0	\$11,194,432
0	17,152	0	106,547	256,681	133,757	0	29,074,628
0	0	0	0	0	109,908	0	3,719,577
0	0	0	0	0	0	0	179,281
0	0	0	0	0	0	0	47,006
0	0	0	0	0	0	114,192	114,192
3,002	0	0	0	0	0	0	358,732
0	0	0	0	24,723	0	0	1,311,738
<u>3,002</u>	<u>17,152</u>	<u>0</u>	<u>2,174,110</u>	<u>281,404</u>	<u>243,665</u>	<u>114,192</u>	<u>45,999,586</u>
0	0	1,910	0	299,796	0	0	2,203,483
0	0	0	0	0	0	0	367,042
0	0	0	0	0	0	0	32,956,028
0	1,756	0	0	0	0	0	775,074
0	0	0	0	0	0	82,190	6,173,453
0	0	0	0	0	243,168	0	2,026,517
0	0	0	2,174,110	0	0	0	2,174,110
0	0	0	0	0	0	438	947
<u>0</u>	<u>1,756</u>	<u>1,910</u>	<u>2,174,110</u>	<u>299,796</u>	<u>243,168</u>	<u>82,628</u>	<u>46,676,654</u>
3,002	15,396	(1,910)	0	(18,392)	497	31,564	(677,068)
0	0	0	0	0	0	0	2,538,512
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(331)</u>	<u>0</u>	<u>0</u>	<u>(2,091,232)</u>
0	0	0	0	(331)	0	0	447,280
3,002	15,396	(1,910)	0	(18,723)	497	31,564	(229,788)
39,704	8,420	9,930	0	329,432	95,291	192,793	18,905,722
0	0	0	0	0	(2,376)	0	7,232
<u>\$42,706</u>	<u>\$23,816</u>	<u>\$8,020</u>	<u>\$0</u>	<u>\$310,709</u>	<u>\$93,412</u>	<u>\$224,357</u>	<u>\$18,683,166</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, 2001**

**DOG AND KENNEL FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$7,900	\$13,635	\$5,735
Licenses and Permits	162,700	163,070	370
Fines and Forfeitures	37,100	31,633	(5,467)
All Other Revenues	900	2,216	1,316
Total Revenues	208,600	210,554	1,954
<u>Expenditures:</u>			
Health:			
Dog and Kennel:			
Personal Services	154,057	148,568	5,489
Contractual Services	69,982	66,491	3,491
Materials and Supplies	25,111	24,072	1,039
Other Expenditures	14,814	13,641	1,173
Capital Outlay	1,500	171	1,329
Total Expenditures	265,464	252,943	12,521
Excess (Deficiency) of Revenues Over (Under) Expenditures	(56,864)	(42,389)	14,475
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	30,000	30,000	0
Total Other Financing Sources (Uses)	30,000	30,000	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(26,864)	(12,389)	14,475
Fund Balance at Beginning of Year	18,314	18,314	0
Prior Year Encumbrances	9,514	9,514	0
Fund Balance at End of Year	\$964	\$15,439	\$14,475

**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, 2001**

**PUBLIC ASSISTANCE FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$11,203,150	\$11,745,956	\$542,806
All Other Revenues	268,874	389,688	120,814
Total Revenues	11,472,024	12,135,644	663,620
<u>Expenditures:</u>			
Human Services:			
Public Assistance:			
Personal Services	6,516,288	6,313,336	202,952
Contractual Services	4,614,090	4,497,019	117,071
Materials and Supplies	137,413	110,183	27,230
Other Expenditures	4,490,203	3,804,639	685,564
Capital Outlay	166,946	118,553	48,393
Total Expenditures	15,924,940	14,843,730	1,081,210
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,452,916)	(2,708,086)	1,744,830
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	2,242,974	2,075,470	(167,504)
Total Other Financing Sources (Uses)	2,242,974	2,075,470	(167,504)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(2,209,942)	(632,616)	1,577,326
Fund Balance at Beginning of Year	1,629,303	1,629,303	0
Prior Year Encumbrances	1,105,327	1,105,327	0
Fund Balance at End of Year	\$524,688	\$2,102,014	\$1,577,326

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
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**FOR THE YEAR ENDED DECEMBER 31, 2001**

**CHILDREN'S SERVICES FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$2,050,000	\$2,023,857	(\$26,143)
Intergovernmental Revenues	3,368,172	1,884,797	(1,483,375)
Charges for Services	300,000	399,444	99,444
All Other Revenues	0	630,138	630,138
Total Revenues	5,718,172	4,938,236	(779,936)
<u>Expenditures:</u>			
Human Services:			
Children's Services:			
Contractual Services	4,048,285	3,474,157	574,128
Materials and Supplies	4,500	2,760	1,740
Other Expenditures	137,070	175,950	(38,880)
Total Expenditures	4,189,855	3,652,867	536,988
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,528,317	1,285,369	(242,948)
<u>Other Financing Sources (Uses):</u>			
Operating Transfers Out	(1,898,594)	(1,641,080)	257,514
Total Other Financing Sources (Uses)	(1,898,594)	(1,641,080)	257,514
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(370,277)	(355,711)	14,566
Fund Balance at Beginning of Year	1,744,102	1,744,102	0
Prior Year Encumbrances	123,855	123,855	0
Fund Balance at End of Year	\$1,497,680	\$1,512,246	\$14,566

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
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**FOR THE YEAR ENDED DECEMBER 31, 2001**

**REAL ESTATE ASSESSMENT FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$964,350	\$1,046,803	\$82,453
All Other Revenues	650	4,280	3,630
Total Revenues	965,000	1,051,083	86,083
<u>Expenditures:</u>			
General Government:			
Real Estate Assessment:			
Personal Services	661,957	651,296	10,661
Contractual Services	67,211	64,398	2,813
Materials and Supplies	19,306	11,811	7,495
Other Expenditures	21,207	18,677	2,530
Capital Outlay	32,850	28,804	4,046
Total Expenditures	802,531	774,986	27,545
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	162,469	276,097	113,628
Fund Balance at Beginning of Year	2,518,423	2,518,423	0
Prior Year Encumbrances	15,424	15,424	0
Fund Balance at End of Year	\$2,696,316	\$2,809,944	\$113,628

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
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**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

**MOTOR VEHICLE AND GASOLINE TAX FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$350,500	\$363,039	\$12,539
Intergovernmental Revenues	4,924,000	4,932,930	8,930
Fines and Forfeitures	263,500	281,347	17,847
All Other Revenues	68,800	61,236	(7,564)
Total Revenues	5,606,800	5,638,552	31,752
<u>Expenditures:</u>			
Public Works:			
Motor Vehicle and Gasoline Tax:			
Personal Services	3,214,503	2,981,318	233,185
Contractual Services	1,143,806	1,096,636	47,170
Materials and Supplies	1,364,100	1,259,703	104,397
Capital Outlay	703,564	658,785	44,779
Debt Service:			
Interest and Fiscal Charges	688	688	0
Total Expenditures	6,426,661	5,997,130	429,531
Excess (Deficiency) of Revenues Over (Under) Expenditures	(819,861)	(358,578)	461,283
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	40,000	40,000	0
Operating Transfers Out	(208,012)	(208,012)	0
Advances Out	(3,900)	(3,900)	0
Total Other Financing Sources (Uses)	(171,912)	(171,912)	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(991,773)	(530,490)	461,283
Fund Balance at Beginning of Year	740,170	740,170	0
Prior Year Encumbrances	437,872	437,872	0
Fund Balance at End of Year	\$186,269	\$647,552	\$461,283



**LICKING COUNTY, OHIO**  
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**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

**COMMUNITY MRDD FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$5,375,000	\$5,163,527	(\$211,473)
Intergovernmental Revenues	4,004,222	4,073,772	69,550
Charges for Services	573,779	731,081	157,302
All Other Revenues	229,100	193,588	(35,512)
Total Revenues	<u>10,182,101</u>	<u>10,161,968</u>	<u>(20,133)</u>
<u>Expenditures:</u>			
Human Services:			
Starlight School:			
Personal Services	768,920	685,329	83,591
Contractual Services	865,553	898,244	(32,691)
Materials and Supplies	56,093	30,389	25,704
Other Expenditures	17,850	8,091	9,759
Capital Outlay	17,500	15,956	1,544
Total Starlight School	<u>1,725,916</u>	<u>1,638,009</u>	<u>87,907</u>
Community MRDD Service:			
Personal Services	6,825,883	6,288,944	536,939
Contractual Services	1,115,225	809,470	305,755
Materials and Supplies	276,896	226,607	50,289
Other Expenditures	402,254	207,875	194,379
Capital Outlay	212,271	132,203	80,068
Total Community MRDD Service	<u>8,832,529</u>	<u>7,665,099</u>	<u>1,167,430</u>
Total Expenditures	<u>10,558,445</u>	<u>9,303,108</u>	<u>1,255,337</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(376,344)	858,860	1,235,204
<u>Other Financing Sources (Uses):</u>			
Transfers Out	<u>(57,977)</u>	<u>0</u>	<u>57,977</u>
Total Other Financing Sources (Uses)	<u>(57,977)</u>	<u>0</u>	<u>57,977</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(434,321)	858,860	1,293,181
Fund Balance at Beginning of Year	2,458,293	2,458,293	0
Prior Year Encumbrances	235,859	235,859	0
Fund Balance at End of Year	<u><u>\$2,259,831</u></u>	<u><u>\$3,553,012</u></u>	<u><u>\$1,293,181</u></u>

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
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**SPECIAL REVENUE FUNDS**  
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**RECYCLE DROP-OFF FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$70,105	\$85,821	\$15,716
Total Revenues	70,105	85,821	15,716
<u>Expenditures:</u>			
Public Works:			
Recycling Drop Off:			
Contractual Services	52,619	13,124	39,495
Materials and Supplies	10,573	7,962	2,611
Capital Outlay	98,281	86,686	11,595
Total Expenditures	161,473	107,772	53,701
Excess (Deficiency) of Revenues Over (Under) Expenditures	(91,368)	(21,951)	69,417
<u>Other Financing Sources (Uses):</u>			
Operating Transfers Out	(61,100)	(58,042)	3,058
Total Other Financing Sources (Uses)	(61,100)	(58,042)	3,058
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(152,468)	(79,993)	72,475
Fund Balance at Beginning of Year	54,200	54,200	0
Prior Year Encumbrances	98,268	98,268	0
Fund Balance at End of Year	\$0	\$72,475	\$72,475

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
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**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

**ADULT PROBATION FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$304,452	\$309,934	\$5,482
Total Revenues	<u>304,452</u>	<u>309,934</u>	<u>5,482</u>
<u>Expenditures:</u>			
Public Safety:			
Corrections Planning Grant:			
Personal Services	207,914	197,484	10,430
Contractual Services	17,807	17,687	120
Materials and Supplies	9,150	9,051	99
Capital Outlay	2,350	1,778	572
Total Corrections Planning Grant	<u>237,221</u>	<u>226,000</u>	<u>11,221</u>
Probation Supervision:			
Contractual Services	10,409	5,338	5,071
Materials and Supplies	5,000	1,841	3,159
Other Expenditures	1,786	568	1,218
Capital Outlay	5,500	2,515	2,985
Total Probation Supervision	<u>22,695</u>	<u>10,262</u>	<u>12,433</u>
Jail Diversion Grant:			
Personal Services	66,425	62,531	3,894
Contractual Services	5,860	4,190	1,670
Materials and Supplies	8,103	6,597	1,506
Other Expenditures	8,072	8,072	0
Capital Outlay	15,398	14,720	678
Total Jail Diversion Grant	<u>103,858</u>	<u>96,110</u>	<u>7,748</u>
Total Expenditures	<u>363,774</u>	<u>332,372</u>	<u>31,402</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(59,322)	(22,438)	36,884
<u>Other Financing Sources (Uses):</u>			
Operating Transfers Out	<u>(1,041)</u>	<u>(1,041)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(1,041)</u>	<u>(1,041)</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(60,363)	(23,479)	36,884
Fund Balance at Beginning of Year	103,497	103,497	0
Prior Year Encumbrances	1,376	1,376	0
Fund Balance at End of Year	<u>\$44,510</u>	<u>\$81,394</u>	<u>\$36,884</u>

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
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**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

**PLANNING FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$785,300	\$833,078	\$47,778
Investment Earnings	45,000	49,051	4,051
All Other Revenues	39,200	183,062	143,862
Total Revenues	869,500	1,065,191	195,691
<u>Expenditures:</u>			
Community Development:			
Community Development:			
Contractual Services	30,340	23,217	7,123
Materials and Supplies	2,300	1,868	432
Other Expenditures	6,810	2,070	4,740
Capital Outlay	2,900	1,400	1,500
Total Community Development	42,350	28,555	13,795
District 17 PWIC:			
Contractual Services	39,484	36,585	2,899
Total District 17 PWIC	39,484	36,585	2,899
Community Development Grant:			
Contractual Services	1,334,652	1,061,480	273,172
Total Community Development Grant	1,334,652	1,061,480	273,172
Total Expenditures	1,416,486	1,126,620	289,866
Excess (Deficiency) of Revenues Over (Under) Expenditures	(546,986)	(61,429)	485,557
<u>Other Financing Sources (Uses):</u>			
Operating Transfers Out	(90)	(90)	0
Total Other Financing Sources (Uses)	(90)	(90)	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(547,076)	(61,519)	485,557
Fund Balance at Beginning of Year	1,053,695	1,053,695	0
Prior Year Encumbrances	58,105	58,105	0
Fund Balance at End of Year	\$564,724	\$1,050,281	\$485,557

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
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**FOR THE YEAR ENDED DECEMBER 31, 2001**

**LITTER CONTROL FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$69,838	\$125,439	\$55,601
All Other Revenues	111,718	457	(111,261)
Total Revenues	181,556	125,896	(55,660)
<u>Expenditures:</u>			
Public Works:			
Litter Control SWD:			
Personal Services	114,198	111,329	2,869
Contractual Services	63,532	41,604	21,928
Materials and Supplies	5,098	3,854	1,244
Other Expenditures	21,906	19,552	2,354
Capital Outlay	450	377	73
Total Litter Control SWD	205,184	176,716	28,468
Litter Control ODNR:			
Contractual Services	11,077	9,722	1,355
Materials and Supplies	475	258	217
Other Expenditures	5,003	3,920	1,083
Capital Outlay	3,000	3,000	0
Total Litter Control ODNR	19,555	16,900	2,655
Total Expenditures	224,739	193,616	31,123
Excess (Deficiency) of Revenues Over (Under) Expenditures	(43,183)	(67,720)	(24,537)
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	58,042	58,042	0
Operating Transfers Out	(21,480)	(21,480)	0
Advances In	0	8,000	8,000
Total Other Financing Sources (Uses)	36,562	44,562	8,000
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(6,621)	(23,158)	(16,537)
Fund Balance at Beginning of Year	59,158	59,158	0
Prior Year Encumbrances	26,167	26,167	0
Fund Balance at End of Year	\$78,704	\$62,167	(\$16,537)

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
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**FOR THE YEAR ENDED DECEMBER 31, 2001**

**CHILD SUPPORT ENFORCEMENT FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$2,731,878	\$2,436,358	(\$295,520)
Charges for Services	421,171	339,201	(81,970)
Total Revenues	3,153,049	2,775,559	(377,490)
<u>Expenditures:</u>			
Human Services:			
Child Support Enforcement:			
Personal Services	2,916,865	2,805,640	111,225
Contractual Services	659,134	542,650	116,484
Materials and Supplies	65,170	48,231	16,939
Other Expenditures	186,396	12,804	173,592
Capital Outlay	20,962	17,296	3,666
Total Expenditures	3,848,527	3,426,621	421,906
Excess (Deficiency) of Revenues Over (Under) Expenditures	(695,478)	(651,062)	44,416
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	336,390	300,000	(36,390)
Total Other Financing Sources (Uses)	336,390	300,000	(36,390)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(359,088)	(351,062)	8,026
Fund Balance at Beginning of Year	459,180	459,180	0
Prior Year Encumbrances	2,641	2,641	0
Fund Balance at End of Year	\$102,733	\$110,759	\$8,026

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
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**SENIOR CITIZEN LEVY FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$1,491,500	\$1,569,916	\$78,416
Intergovernmental Revenues	78,500	81,869	3,369
Total Revenues	1,570,000	1,651,785	81,785
<u>Expenditures:</u>			
Human Services:			
Senior Citizens Levy:			
Contractual Services	1,570,000	1,570,000	0
Other Expenditures	2,131	2,131	0
Total Expenditures	1,572,131	1,572,131	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,131)	79,654	81,785
Fund Balance at Beginning of Year	603,437	603,437	0
Fund Balance at End of Year	\$601,306	\$683,091	\$81,785

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
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**INDIGENT GUARDIANSHIP FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Fines and Forfeitures	\$21,600	\$24,854	\$3,254
Total Revenues	21,600	24,854	3,254
<u>Expenditures:</u>			
General Government:			
Indigent Guardianship:			
Other Expenditures	55,000	37,070	17,930
Total Expenditures	55,000	37,070	17,930
Excess (Deficiency) of Revenues Over (Under) Expenditures	(33,400)	(12,216)	21,184
Fund Balance at Beginning of Year	58,009	58,009	0
Fund Balance at End of Year	\$24,609	\$45,793	\$21,184



**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
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**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
<u>Other Financing Sources (Uses):</u>			
Operating Transfers Out	(1,911)	(1,911)	0
Total Other Financing Sources (Uses)	(1,911)	(1,911)	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,911)	(1,911)	0
Fund Balance at Beginning of Year	1,911	1,911	0
Fund Balance at End of Year	\$0	\$0	\$0

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
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**INDIGENT ALCOHOL TREATMENT FUND**

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
General Government:			
Indigent Alcohol Treatment:			
Contractual Services	1,501	1,501	0
Total Expenditures	1,501	1,501	0
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(1,501)	(1,501)	0
Fund Balance at Beginning of Year	1,501	1,501	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**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, 2001**

**LEGAL RESEARCH FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$33,000	\$41,252	\$8,252
Total Revenues	33,000	41,252	8,252
<u>Expenditures:</u>			
General Government:			
Juvenile Computer Legal Research:			
Contractual Services	2,500	78	2,422
Total Juvenile Computer Legal Research	2,500	78	2,422
Probate Computer Research:			
Contractual Services	8,475	3,078	5,397
Total Probate Computer Research	8,475	3,078	5,397
Common Pleas Computer Research:			
Contractual Services	19,900	19,884	16
Total Common Pleas Computer Research	19,900	19,884	16
Clerk of Courts Computer Research:			
Contractual Services	67,850	13,680	54,170
Total Clerk of Courts Computer Research	67,850	13,680	54,170
Total Expenditures	98,725	36,720	62,005
Excess (Deficiency) of Revenues Over (Under) Expenditures	(65,725)	4,532	70,257
Fund Balance at Beginning of Year	75,224	75,224	0
Prior Year Encumbrances	850	850	0
Fund Balance at End of Year	\$10,349	\$80,606	\$70,257

**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, 2001**

**COMPUTER REPLACEMENT FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$25,700	\$27,469	\$1,769
Total Revenues	25,700	27,469	1,769
<u>Expenditures:</u>			
General Government:			
Probate Court:			
Capital Outlay	19,985	8,003	11,982
Total Probate Court	19,985	8,003	11,982
Juvenile Court:			
Capital Outlay	55,337	28,608	26,729
Total Juvenile Court	55,337	28,608	26,729
Domestic Court:			
Capital Outlay	15,000	0	15,000
Total Domestic Court	15,000	0	15,000
Total Expenditures	90,322	36,611	53,711
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(64,622)	(9,142)	55,480
Fund Balance at Beginning of Year	50,001	50,001	0
Prior Year Encumbrances	17,244	17,244	0
Fund Balance at End of Year	\$2,623	\$58,103	\$55,480

**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, 2001**

**CERTIFICATE OF TITLE FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$640,000	\$616,333	(\$23,667)
Total Revenues	640,000	616,333	(23,667)
<u>Expenditures:</u>			
General Government:			
Certificate of Title:			
Personal Services	471,813	461,407	10,406
Contractual Services	7,708	1,708	6,000
Materials and Supplies	12,500	11,626	874
Other Expenditures	19,500	14,382	5,118
Capital Outlay	17,289	8,886	8,403
Total Expenditures	528,810	498,009	30,801
Excess (Deficiency) of Revenues Over (Under) Expenditures	111,190	118,324	7,134
<u>Other Financing Sources (Uses):</u>			
Operating Transfers Out	(139,751)	(139,751)	0
Total Other Financing Sources (Uses)	(139,751)	(139,751)	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(28,561)	(21,427)	7,134
Fund Balance at Beginning of Year	663,456	663,456	0
Prior Year Encumbrances	543	543	0
Fund Balance at End of Year	\$635,438	\$642,572	\$7,134

**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, 2001**

**COUNTY RECORDER EQUIPMENT FUND**

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$168,000	\$177,981	\$9,981
Total Revenues	<u>168,000</u>	<u>177,981</u>	<u>9,981</u>
<u>Expenditures:</u>			
General Government:			
Recorder's Equipment:			
Capital Outlay	105,349	104,514	835
Total Expenditures	<u>105,349</u>	<u>104,514</u>	<u>835</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	62,651	73,467	10,816
Fund Balance at Beginning of Year	216,582	216,582	0
Prior Year Encumbrances	348	348	0
Fund Balance at End of Year	<u><u>\$279,581</u></u>	<u><u>\$290,397</u></u>	<u><u>\$10,816</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, 2001**

**PROJECT IMPACT FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$309,423	\$0	(\$309,423)
Total Revenues	309,423	0	(309,423)
<u>Expenditures:</u>			
Public Safety:			
Project Impact:			
Contractual Services	189,000	9,789	179,211
Materials and Supplies	5,000	0	5,000
Other Expenditures	125,202	0	125,202
Total Expenditures	319,202	9,789	309,413
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,779)	(9,789)	(10)
Fund Balance at Beginning of Year	9,710	9,710	0
Prior Year Encumbrances	80	80	0
Fund Balance at End of Year	\$11	\$1	(\$10)

**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, 2001**

**MULTI-SYSTEMIC THERAPY FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$97,048	\$72,048	(\$25,000)
Total Revenues	97,048	72,048	(25,000)
<u>Expenditures:</u>			
Health:			
Multi-Systemic Therapy:			
Personal Services	168,917	95,583	73,334
Contractual Services	35,138	28,285	6,853
Other Expenditures	1,179	130	1,049
Total Expenditures	205,234	123,998	81,236
Excess (Deficiency) of Revenues Over (Under) Expenditures	(108,186)	(51,950)	56,236
Fund Balance at Beginning of Year	121,766	121,766	0
Prior Year Encumbrances	3,628	3,628	0
Fund Balance at End of Year	\$17,208	\$73,444	\$56,236



**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, 2001**

**LOCAL DELINQUENCY PREVENTION PROGRAM FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$53,940	\$53,940	\$0
Total Revenues	53,940	53,940	0
<u>Expenditures:</u>			
General Government:			
Local Delinquency Prevention Program:			
Contractual Services	53,940	53,940	0
Total Expenditures	53,940	53,940	0
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, 2001**

**JUVENILE INDIGENT ALCOHOL TREATMENT FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Fines and Forfeitures	\$2,550	\$16,248	\$13,698
Total Revenues	2,550	16,248	13,698
<u>Expenditures:</u>			
Public Safety:			
Juvenile Indigent Alcohol Treatment Fund:			
Contractual Services	2,200	0	2,200
Total Expenditures	2,200	0	2,200
Excess (Deficiency) of Revenues Over (Under) Expenditures	350	16,248	15,898
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$350	\$16,248	\$15,898

**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, 2001**

**FAMILY AND CHILDREN FIRST FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$346,561	\$323,498	(\$23,063)
Total Revenues	346,561	323,498	(23,063)
<u>Expenditures:</u>			
Human Services:			
Family and Children First:			
Contractual Services	356,700	246,540	110,160
Materials and Supplies	5,422	861	4,561
Total Expenditures	362,122	247,401	114,721
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,561)	76,097	91,658
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	25,000	25,000	0
Total Other Financing Sources (Uses)	25,000	25,000	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	9,439	101,097	91,658
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$9,439	\$101,097	\$91,658

**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, 2001**

**COMMUNITY BASED FACILITY FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$1,534,877	\$1,563,948	\$29,071
Total Revenues	1,534,877	1,563,948	29,071
<u>Expenditures:</u>			
Public Safety:			
Community Based Facility:			
Personal Services	1,173,579	1,117,247	56,332
Contractual Services	314,346	227,993	86,353
Materials and Supplies	135,501	123,348	12,153
Other Expenditures	19,548	17,441	2,107
Capital Outlay	88,657	86,709	1,948
Total Expenditures	1,731,631	1,572,738	158,893
Excess (Deficiency) of Revenues Over (Under) Expenditures	(196,754)	(8,790)	187,964
Fund Balance at Beginning of Year	231,443	231,443	0
Prior Year Encumbrances	62,102	62,102	0
Fund Balance at End of Year	\$96,791	\$284,755	\$187,964

**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, 2001**

**EMERGENCY PLANNING FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$0	\$40,262	\$40,262
Total Revenues	0	40,262	40,262
<u>Expenditures:</u>			
Public Safety:			
Emergency Planning:			
Contractual Services	2,480	847	1,633
Other Expenditures	56,356	36,185	20,171
Total Expenditures	58,836	37,032	21,804
Excess (Deficiency) of Revenues Over (Under) Expenditures	(58,836)	3,230	62,066
Fund Balance at Beginning of Year	64,328	64,328	0
Prior Year Encumbrances	1,953	1,953	0
Fund Balance at End of Year	\$7,445	\$69,511	\$62,066

**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, 2001**

**GRANVILLE SOUTH SANITARY SEWER 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	42,155	42,155	0
Fund Balance at End of Year	<u>\$42,155</u>	<u>\$42,155</u>	<u>\$0</u>

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

**SOUTHWEST LICKING WATERSHED FUND**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<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>23</u>	<u>23</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$23</u></u>	<u><u>\$23</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)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

**JOHNSTOWN-MONROE SEWER FUND**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<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>60,329</u>	<u>60,329</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$60,329</u></u>	<u><u>\$60,329</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)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

**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
<u>Other Financing Sources (Uses):</u>			
Operating Transfers Out	(19,494)	(19,494)	0
Total Other Financing Sources (Uses)	(19,494)	(19,494)	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(19,494)	(19,494)	0
Fund Balance at Beginning of Year	19,494	19,494	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, 2001**

**CONDUCT OF BUSINESS FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Licenses and Permits	\$0	\$1,026	\$1,026
Total Revenues	0	1,026	1,026
<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	(3,000)	1,026	4,026
Fund Balance at Beginning of Year	6,166	6,166	0
Fund Balance at End of Year	\$3,166	\$7,192	\$4,026

**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, 2001**

**BUILDINGS AND FLOOD PLAIN 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	16,805	16,805	0
Fund Balance at End of Year	<u>\$16,805</u>	<u>\$16,805</u>	<u>\$0</u>

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

**DOMESTIC VIOLENCE FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Licenses and Permits	\$0	\$41,804	\$41,804
Total Revenues	0	41,804	41,804
<u>Expenditures:</u>			
Human Services:			
Domestic Violence:			
Contractual Services	0	41,829	(41,829)
Total Expenditures	0	41,829	(41,829)
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(25)	(25)
Fund Balance at Beginning of Year	22,675	22,675	0
Fund Balance at End of Year	\$22,675	\$22,650	(\$25)

**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, 2001**

**INDIGENT COUNCIL FEES FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$0	\$17,692	\$17,692
Total Revenues	0	17,692	17,692
<u>Expenditures:</u>			
General Government:			
Indigent Council Fees:			
Contractual Services	0	21,037	(21,037)
Total Expenditures	0	21,037	(21,037)
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(3,345)	(3,345)
Fund Balance at Beginning of Year	39,776	39,776	0
Fund Balance at End of Year	\$39,776	\$36,431	(\$3,345)

**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, 2001**

**CORONERS LABORATORY FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$46,200	\$60,340	\$14,140
Total Revenues	46,200	60,340	14,140
<u>Expenditures:</u>			
General Government:			
Coroners Laboratory:			
Materials and Supplies	32,000	31,164	836
Total Expenditures	32,000	31,164	836
Excess (Deficiency) of Revenues Over (Under) Expenditures	14,200	29,176	14,976
Fund Balance at Beginning of Year	4,400	4,400	0
Fund Balance at End of Year	\$18,600	\$33,576	\$14,976

**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, 2001**

**LICKING COUNTY PRIDE FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
All Other Revenues	\$7	\$7	\$0
Total Revenues	7	7	0
<u>Expenditures:</u>			
Public Works:			
Licking County Pride:			
Other Expenditures	2,500	2,507	(7)
Total Expenditures	2,500	2,507	(7)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,493)	(2,500)	(7)
<u>Other Financing Sources (Uses):</u>			
Transfers In	2,500	2,500	0
Total Other Financing Sources (Uses)	2,500	2,500	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	7	0	(7)
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$7	\$0	(\$7)

**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, 2001**

**DELINQUENT TAX COLLECTION FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$185,500	\$255,026	\$69,526
Total Revenues	185,500	255,026	69,526
<u>Expenditures:</u>			
General Government:			
Real Estate Tax Collection:			
Personal Services	138,475	131,656	6,819
Contractual Services	84,758	44,583	40,175
Materials and Supplies	4,000	746	3,254
Other Expenditures	725	347	378
Capital Outlay	7,356	6,947	409
Total Expenditures	235,314	184,279	51,035
Excess (Deficiency) of Revenues Over (Under) Expenditures	(49,814)	70,747	120,561
<u>Other Financing Sources (Uses):</u>			
Transfers In	7,500	7,500	0
Total Other Financing Sources (Uses)	7,500	7,500	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(42,314)	78,247	120,561
Fund Balance at Beginning of Year	595,112	595,112	0
Prior Year Encumbrances	10,799	10,799	0
Fund Balance at End of Year	\$563,597	\$684,158	\$120,561



**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, 2001**

**LAW ENFORCEMENT EDUCATION FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Fines and Forfeitures	\$1,500	\$2,810	\$1,310
Total Revenues	1,500	2,810	1,310
<u>Expenditures:</u>			
Public Safety:			
Law Enforcement Education:			
Contractual Services	5,615	0	5,615
Total Expenditures	5,615	0	5,615
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,115)	2,810	6,925
Fund Balance at Beginning of Year	14,465	14,465	0
Fund Balance at End of Year	\$10,350	\$17,275	\$6,925

**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, 2001**

**OPEN SPACE AND RECREATION FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$0	\$17,152	\$17,152
Total Revenues	0	17,152	17,152
<u>Expenditures:</u>			
Community Development:			
Open Space and Recreation:			
Contractual Services	5,000	1,756	3,244
Total Expenditures	5,000	1,756	3,244
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(5,000)	15,396	20,396
Fund Balance at Beginning of Year	8,420	8,420	0
Fund Balance at End of Year	\$3,420	\$23,816	\$20,396

**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, 2001**

**DEPARTMENT OF YOUTH SERVICES FUND**

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$148,225	\$256,681	\$108,456
All Other Revenues	<u>0</u>	<u>24,723</u>	<u>24,723</u>
Total Revenues	<u>148,225</u>	<u>281,404</u>	<u>133,179</u>
<u>Expenditures:</u>			
Public Safety:			
Department of Youth Services:			
Personal Services	236,594	232,678	3,916
Contractual Services	59,360	38,250	21,110
Other Expenditures	<u>9,016</u>	<u>2,965</u>	<u>6,051</u>
Total Department of Youth Services	<u>304,970</u>	<u>273,893</u>	<u>31,077</u>
Challenge Grant:			
Contractual Services	<u>1,199</u>	<u>1,199</u>	<u>0</u>
Total Challenge Grant	<u>1,199</u>	<u>1,199</u>	<u>0</u>
Americorps Grant:			
Personal Services	19,738	18,425	1,313
Contractual Services	290	237	53
Materials and Supplies	<u>300</u>	<u>300</u>	<u>0</u>
Total Americorps Grant	<u>20,328</u>	<u>18,962</u>	<u>1,366</u>
Juvenile Accountability:			
Other Expenditures	<u>2,450</u>	<u>1,316</u>	<u>1,134</u>
Total Juvenile Accountability	<u>2,450</u>	<u>1,316</u>	<u>1,134</u>
Total Expenditures	<u>328,947</u>	<u>295,370</u>	<u>33,577</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, 2001**

**DEPARTMENT OF YOUTH SERVICES FUND**

Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(180,722)	(13,966)	166,756
<u>Other Financing Sources (Uses):</u>			
Transfers Out	<u>(331)</u>	<u>(331)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(331)</u>	<u>(331)</u>	<u>0</u>
Excess (Deficiency) of Revenues			
and Other Financing Sources Over (Under)			
Expenditures and Other Financing Uses	(181,053)	(14,297)	166,756
Fund Balance at Beginning of Year	329,945	329,945	0
Prior Year Encumbrances	<u>3,360</u>	<u>3,360</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$152,252</u></u>	<u><u>\$319,008</u></u>	<u><u>\$166,756</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, 2001**

**TRANSIT BOARD FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$145,825	\$154,751	\$8,926
Charges for Services	124,221	134,881	10,660
Total Revenues	270,046	289,632	19,586
<u>Expenditures:</u>			
General Government:			
Transit Board:			
Personal Services	128,435	121,937	6,498
Contractual Services	168,049	133,220	34,829
Materials and Supplies	1,027	721	306
Other Expenditures	12,300	8,668	3,632
Capital Outlay	1,600	0	1,600
Total Expenditures	311,411	264,546	46,865
Excess (Deficiency) of Revenues Over (Under) Expenditures	(41,365)	25,086	66,451
Fund Balance at Beginning of Year	3,329	3,329	0
Prior Year Encumbrances	38,054	38,054	0
Fund Balance at End of Year	\$18	\$66,469	\$66,451

**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, 2001**

**DITCH MAINTENANCE FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Special Assessments	\$67,906	\$114,192	\$46,286
Total Revenues	<u>67,906</u>	<u>114,192</u>	<u>46,286</u>
<u>Expenditures:</u>			
Public Works:			
Rotary Ditch Maintenance:			
Capital Outlay	207,318	85,838	121,480
Debt Service:			
Interest and Fiscal Charges	445	445	0
Total Expenditures	<u>207,763</u>	<u>86,283</u>	<u>121,480</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(139,857)	27,909	167,766
Other Financing Sources (Uses):			
Advances Out	(50,165)	(1,148)	49,017
Total Other Financing Sources (Uses)	<u>(50,165)</u>	<u>(1,148)</u>	<u>49,017</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(190,022)	26,761	216,783
Fund Balance at Beginning of Year	204,720	204,720	0
Prior Year Encumbrances	1,967	1,967	0
Fund Balance at End of Year	<u>\$16,665</u>	<u>\$233,448</u>	<u>\$216,783</u>

*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, 2001**

	General Obligation Debt Fund	Special Assessment Debt Fund	Totals
<u>Assets:</u>			
Cash and Cash Equivalents	\$2,922,972	\$161,738	\$3,084,710
Due from Other Funds	0	117,888	117,888
Total Assets	\$2,922,972	\$279,626	\$3,202,598
<u>Liabilities and Fund Equity:</u>			
<u>Liabilities:</u>			
Deferred Revenue	\$0	\$117,888	\$117,888
Total Liabilities	0	117,888	117,888
<u>Fund Equity:</u>			
Reserved for Debt Service	2,922,972	161,738	3,084,710
Total Fund Equity	2,922,972	161,738	3,084,710
Total Liabilities and Fund Equity	\$2,922,972	\$279,626	\$3,202,598



**LICKING COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**DEBT SERVICE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

	<u>General Obligation Debt Fund</u>	<u>Special Assessment Debt Fund</u>	<u>Totals</u>
<u>Revenues</u>			
Charges for Services	\$250,607	\$0	\$250,607
Special Assessments	0	308,543	308,543
Total Revenues	250,607	308,543	559,150
<u>Expenditures</u>			
Debt Service:			
Principal Retirement	794,314	281,000	1,075,314
Interest and Fiscal Charges	797,527	22,100	819,627
Total Expenditures	1,591,841	303,100	1,894,941
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,341,234)	5,443	(1,335,791)
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	1,733,012	0	1,733,012
Total Other Financing Sources (Uses)	1,733,012	0	1,733,012
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	391,778	5,443	397,221
Fund Balance at Beginning of Year	2,531,194	156,295	2,687,489
Fund Balance at End of Year	\$2,922,972	\$161,738	\$3,084,710

**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, 2001**

**GENERAL OBLIGATION DEBT FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$221,194	\$250,607	\$29,413
Total Revenues	221,194	250,607	29,413
<u>Expenditures:</u>			
Debt Service:			
Principal Retirement	794,314	794,314	0
Interest and Fiscal Charges	1,005,686	797,527	208,159
Total Expenditures	1,800,000	1,591,841	208,159
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,578,806)	(1,341,234)	237,572
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	1,778,806	1,733,012	(45,794)
Total Other Financing Sources (Uses)	1,778,806	1,733,012	(45,794)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	200,000	391,778	191,778
Fund Balance at Beginning of Year	2,531,194	2,531,194	0
Fund Balance at End of Year	<u>\$2,731,194</u>	<u>\$2,922,972</u>	<u>\$191,778</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, 2001**

**SPECIAL ASSESSMENT DEBT FUND**

	Budget Revised	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Special Assessments	\$205,400	\$308,543	\$103,143
Total Revenues	205,400	308,543	103,143
<u>Expenditures:</u>			
Debt Service:			
Principal Retirement	281,000	281,000	0
Interest and Fiscal Charges	31,000	22,100	8,900
Total Expenditures	312,000	303,100	8,900
Excess (Deficiency) of Revenues Over (Under) Expenditures	(106,600)	5,443	112,043
Fund Balance at Beginning of Year	156,295	156,295	0
Fund Balance at End of Year	\$49,695	\$161,738	\$112,043



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

**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.

**LICKING COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**CAPITAL PROJECTS FUNDS**  
**DECEMBER 31, 2001**

	Permanent Improvement Fund	Road Projects Fund	Airport Construction Fund	Capital Grants Fund
<u>Assets:</u>				
Cash and Cash Equivalents	\$3,427,575	\$53,089	\$121	\$73,565
Investments	632,547	0	0	0
Receivables (net of allowances for doubtful accounts):				
Interest	5,745	0	0	28
Intergovernmental Receivables	504,150	0	0	0
Total Assets	<u>\$4,570,017</u>	<u>\$53,089</u>	<u>\$121</u>	<u>\$73,593</u>
<u>Liabilities and Fund Equity:</u>				
Liabilities:				
Accounts Payable	\$44,366	\$0	\$0	\$6,596
Interfund Loans Payable	617,453	0	0	0
Deferred Revenue	504,150	0	0	0
Total Liabilities	<u>1,165,969</u>	<u>0</u>	<u>0</u>	<u>6,596</u>
Fund Equity:				
Fund Balance:				
Reserved for Encumbrances	933,447	0	0	26,334
Unreserved	2,470,601	53,089	121	40,663
Total Fund Equity	<u>3,404,048</u>	<u>53,089</u>	<u>121</u>	<u>66,997</u>
Total Liabilities and Fund Equity	<u>\$4,570,017</u>	<u>\$53,089</u>	<u>\$121</u>	<u>\$73,593</u>

Bike Path Fund	Ditch Construction Fund	Computer Acquisition Fund	Beechwood Special Assessment Fund	Totals
\$229,271	\$7,461	\$13,575	\$10,775	\$3,815,432
0	0	0	0	632,547
0	0	0	0	5,773
0	0	0	0	504,150
<u>\$229,271</u>	<u>\$7,461</u>	<u>\$13,575</u>	<u>\$10,775</u>	<u>\$4,957,902</u>
\$0	\$0	\$0	\$0	\$50,962
0	0	0	0	617,453
0	0	0	0	504,150
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,172,565</u>
193,855	0	0	0	1,153,636
35,416	7,461	13,575	10,775	2,631,701
<u>229,271</u>	<u>7,461</u>	<u>13,575</u>	<u>10,775</u>	<u>3,785,337</u>
<u>\$229,271</u>	<u>\$7,461</u>	<u>\$13,575</u>	<u>\$10,775</u>	<u>\$4,957,902</u>

**LICKING COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**CAPITAL PROJECTS FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

	Permanent Improvement Fund	Road Projects Fund	Airport Construction Fund	Issue II Fund
<b>Revenues:</b>				
Intergovernmental Revenues	\$1,744,990	\$0	\$0	\$369,249
Investment Earnings	87,741	0	0	0
Special Assessments	0	0	0	0
Total Revenues	1,832,731	0	0	369,249
<b>Expenditures:</b>				
Capital Outlay	2,812,891	0	0	369,249
Total Expenditures	2,812,891	0	0	369,249
Excess (Deficiency) of Revenues Over (Under) Expenditures	(980,160)	0	0	0
<b>Other Financing Sources (Uses):</b>				
Operating Transfers In	2,561,633	0	0	0
Operating Transfers Out	(137,951)	0	0	0
Total Other Financing Sources (Uses)	2,423,682	0	0	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	1,443,522	0	0	0
Fund Balance at Beginning of Year	1,960,526	53,089	121	0
Fund Balance at End of Year	\$3,404,048	\$53,089	\$121	\$0



Capital Grants Fund	Bike Path Fund	Ditch Construction Fund	Computer Acquisition Fund	Beechwood Special Assessment Fund	Totals
\$0	\$0	\$0	\$0	\$0	\$2,114,239
41,814	0	0	0	0	129,555
0	0	677	0	0	677
41,814	0	677	0	0	2,244,471
61,506	16,030	0	0	0	3,259,676
61,506	16,030	0	0	0	3,259,676
(19,692)	(16,030)	677	0	0	(1,015,205)
0	183,200	0	0	0	2,744,833
(6,086)	0	0	0	0	(144,037)
(6,086)	183,200	0	0	0	2,600,796
(25,778)	167,170	677	0	0	1,585,591
92,775	62,101	6,784	13,575	10,775	2,199,746
<u>\$66,997</u>	<u>\$229,271</u>	<u>\$7,461</u>	<u>\$13,575</u>	<u>\$10,775</u>	<u>\$3,785,337</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, 2001**

**PERMANENT IMPROVEMENT FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$2,782,710	\$2,231,206	(\$551,504)
Investment Earnings	105,408	88,566	(16,842)
Total Revenues	2,888,118	2,319,772	(568,346)
<u>Expenditures:</u>			
Capital Outlay:			
Permanent Improvement:			
Capital Outlay	5,314,159	3,915,423	1,398,736
Total Expenditures	5,314,159	3,915,423	1,398,736
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,426,041)	(1,595,651)	830,390
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	471,404	2,561,633	2,090,229
Operating Transfers Out	(137,951)	(137,951)	0
Advances Out	(429,468)	(429,468)	0
Total Other Financing Sources (Uses)	(96,015)	1,994,214	2,090,229
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(2,522,056)	398,563	2,920,619
Fund Balance at Beginning of Year	1,781,471	1,781,471	0
Prior Year Encumbrances	939,661	939,661	0
Fund Balance at End of Year	\$199,076	\$3,119,695	\$2,920,619

**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, 2001**

**ROAD PROJECTS 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	53,089	53,089	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, 2001**

**AIRPORT CONSTRUCTION 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	121	121	0
Fund Balance at End of Year	\$121	\$121	\$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, 2001**

**ISSUE II FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$0	\$369,249	\$369,249
Total Revenues	0	369,249	369,249
<u>Expenditures:</u>			
Capital Outlay:			
Issue II:			
Capital Outlay	0	369,249	(369,249)
Total Expenditures	0	369,249	(369,249)
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, 2001**

**CAPITAL GRANTS FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Investment Earnings	\$45,485	\$41,920	(\$3,565)
Total Revenues	45,485	41,920	(3,565)
<u>Expenditures:</u>			
Capital Outlay:			
Capital Grants:			
Capital Outlay	114,265	64,832	49,433
Total Expenditures	114,265	64,832	49,433
Excess (Deficiency) of Revenues Over (Under) Expenditures	(68,780)	(22,912)	45,868
<u>Other Financing Sources (Uses):</u>			
Operating Transfers Out	(6,086)	(6,086)	0
Total Other Financing Sources (Uses)	(6,086)	(6,086)	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(74,866)	(28,998)	45,868
Fund Balance at Beginning of Year	92,641	92,641	0
Fund Balance at End of Year	\$17,775	\$63,643	\$45,868

**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, 2001**

**BIKE PATH FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Capital Outlay:			
Bike Path:			
Capital Outlay	261,465	210,049	51,416
Total Expenditures	261,465	210,049	51,416
Excess (Deficiency) of Revenues Over (Under) Expenditures	(261,465)	(210,049)	51,416
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	199,200	183,200	(16,000)
Total Other Financing Sources (Uses)	199,200	183,200	(16,000)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(62,265)	(26,849)	35,416
Fund Balance at Beginning of Year	52,614	52,614	0
Prior Year Encumbrances	9,651	9,651	0
Fund Balance at End of Year	\$0	\$35,416	\$35,416

**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, 2001**

**DITCH CONSTRUCTION FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Special Assessments	\$677	\$677	\$0
Total Revenues	677	677	0
<u>Expenditures:</u>			
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	677	677	0
Fund Balance at Beginning of Year	6,784	6,784	0
Fund Balance at End of Year	\$7,461	\$7,461	\$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, 2001**

**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	13,575	13,575	0
Fund Balance at End of Year	<u>\$13,575</u>	<u>\$13,575</u>	<u>\$0</u>

**LICKING COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**CAPITAL PROJECTS FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

**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	10,775	10,775	0
Fund Balance at End of Year	<u>\$10,775</u>	<u>\$10,775</u>	<u>\$0</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, 2001**

	Water	Wastewater	Totals
<u>Assets:</u>			
Cash and Cash Equivalents	\$167,486	\$1,593,275	\$1,760,761
Investments	0	283,264	283,264
Receivables (net of allowance for doubtful accounts):			
Accounts	37,269	209,350	246,619
Interest	0	3,781	3,781
Interfund Loans Receivable	0	2,565	2,565
Inventory of Supplies at Cost	0	34,423	34,423
Restricted Assets:			
Cash and Cash Equivalents	0	233,250	233,250
Property, Plant and Equipment	1,320,076	14,983,353	16,303,429
Less Accumulated Depreciation	(409,099)	(5,695,758)	(6,104,857)
Net Fixed Assets	910,977	9,287,595	10,198,572
Total Assets	<u>\$1,115,732</u>	<u>\$11,647,503</u>	<u>\$12,763,235</u>
<u>Liabilities and Fund Equity:</u>			
Liabilities:			
Accounts Payable	\$2,973	\$35,401	\$38,374
Accrued Wages and Benefits	0	15,960	15,960
Intergovernmental Payables	15,727	10,474	26,201
Interfund Loans Payable	13,200	0	13,200
Accrued Interest Payable	2,412	2,458	4,870
Compensated Absences Payable	0	65,980	65,980
General Obligation Bonds Payable	565,000	0	565,000
Mortgage Revenue Bond Payable	0	590,000	590,000
Total Liabilities	<u>599,312</u>	<u>720,273</u>	<u>1,319,585</u>
Fund Equity:			
Contributed Capital	62,208	246,280	308,488
Retained Earnings:			
Reserved for Restricted Assets	0	233,250	233,250
Unreserved	454,212	10,447,700	10,901,912
Total Retained Earnings	<u>454,212</u>	<u>10,680,950</u>	<u>11,135,162</u>
Total Fund Equity	<u>516,420</u>	<u>10,927,230</u>	<u>11,443,650</u>
Total Liabilities and Fund Equity	<u>\$1,115,732</u>	<u>\$11,647,503</u>	<u>\$12,763,235</u>

**LICKING COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS**  
**ENTERPRISE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

	Water	Wastewater	Totals
<u>Operating Revenues:</u>			
Charges for Services	\$257,591	\$1,723,772	\$1,981,363
Other Charges for Services	645	89,147	89,792
Total Operating Revenues	258,236	1,812,919	2,071,155
<u>Operating Expenses:</u>			
Personal Services	0	679,364	679,364
Materials and Supplies	16,818	113,440	130,258
Contractual Services	94,763	538,547	633,310
Depreciation	49,871	304,731	354,602
Other Operating Expenses	582	29,543	30,125
Total Operating Expenses	162,034	1,665,625	1,827,659
Operating Income	96,202	147,294	243,496
<u>Nonoperating Revenues (Expenses):</u>			
Investment Earnings	0	6,247	6,247
Interest and Fiscal Charges	(30,972)	(33,304)	(64,276)
Total Nonoperating Revenues (Expenses)	(30,972)	(27,057)	(58,029)
Income Before Operating Transfers	65,230	120,237	185,467
<u>Operating Transfers:</u>			
Operating Transfers In	0	44,083	44,083
Operating Transfers Out	(27,000)	(37,623)	(64,623)
Total Operating Transfers	(27,000)	6,460	(20,540)
Net Income	38,230	126,697	164,927
Retained Earnings at Beginning of Year (Restated)	415,982	10,554,253	10,970,235
Retained Earnings at End of Year	\$454,212	\$10,680,950	\$11,135,162

**LICKING COUNTY, OHIO**  
**COMBINING STATEMENT OF CASH FLOWS**  
**ENTERPRISE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

	<u>Water</u>	<u>Wastewater</u>	<u>Totals</u>
<u>Cash Flows from Operating Activities:</u>			
Cash Received from Customers	\$260,620	\$1,801,416	\$2,062,036
Cash Payments for Goods and Services	(96,674)	(670,146)	(766,820)
Cash Payments to Employees	0	(661,206)	(661,206)
Net Cash Provided by Operating Activities	<u>163,946</u>	<u>470,064</u>	<u>634,010</u>
<u>Cash Flows from Noncapital Financing Activities</u>			
Operating Transfers In	0	44,083	44,083
Operating Transfers Out	(27,000)	(37,623)	(64,623)
Advances In	13,200	0	13,200
Net Cash Provided (Used) by Noncapital Financing Activities	<u>(13,800)</u>	<u>6,460</u>	<u>(7,340)</u>
<u>Cash Flows from Capital and Related Financing Activities:</u>			
Acquisition and Construction of Assets	(71,583)	(23,096)	(94,679)
Principal Paid on Mortgage Revenue Bond	0	(83,000)	(83,000)
Principal Paid on General Obligation Bond	(30,000)	0	(30,000)
Interest Paid on All Debt	(31,099)	(33,650)	(64,749)
Net Cash Used for Capital and Related Financing Activities	<u>(132,682)</u>	<u>(139,746)</u>	<u>(272,428)</u>
<u>Cash Flows from Investing Activities:</u>			
Receipt of Interest	0	17,685	17,685
Sale of Investments	0	225,013	225,013
Net Cash Provided by Investing Activities	<u>0</u>	<u>242,698</u>	<u>242,698</u>
Net Increase in Cash and Cash Equivalents	17,464	579,476	596,940
Cash and Cash Equivalents at Beginning of Year	<u>150,022</u>	<u>1,247,049</u>	<u>1,397,071</u>
Cash and Cash Equivalents at End of Year	<u><u>\$167,486</u></u>	<u><u>\$1,826,525</u></u>	<u><u>\$1,994,011</u></u>
<u>Reconciliation of Cash and</u>			
<u>Cash Equivalents per the Balance Sheet:</u>			
Cash and Cash Equivalents	\$167,486	\$1,593,275	\$1,760,761
Restricted Cash and Cash Equivalents	0	233,250	233,250
Cash and Cash Equivalents at End of Year	<u><u>\$167,486</u></u>	<u><u>\$1,826,525</u></u>	<u><u>\$1,994,011</u></u>

(Continued)

**LICKING COUNTY, OHIO**  
**COMBINING STATEMENT OF CASH FLOWS**  
**ENTERPRISE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

	<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	\$96,202	\$147,294	\$243,496
Adjustments to Reconcile Operating Income to			
Net Cash Provided by Operating Activities:			
Depreciation and Amortization Expense	49,871	304,731	354,602
Changes in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	2,384	(11,503)	(9,119)
Increase in Inventory	0	(4,895)	(4,895)
Increase (Decrease) in Accounts Payable	(116)	13,369	13,253
Increase in Accrued Wages and Benefits	0	7,286	7,286
Increase in Intergovernmental Payable	15,605	6,238	21,843
Increase in Compensated Absences	0	7,544	7,544
Total Adjustments	<u>67,744</u>	<u>322,770</u>	<u>390,514</u>
Net Cash Provided by Operating Activities	<u>\$163,946</u>	<u>\$470,064</u>	<u>\$634,010</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, 2001**

	<i>Expendable Trust Fund</i>	<i>Agency Funds</i>	
	Children's Services Trust Fund	All	Totals
<b><u>Assets:</u></b>			
Cash and Cash Equivalents	\$0	\$15,477,716	\$15,477,716
Receivables (net of allowance for doubtful accounts):			
Taxes	0	124,213,868	124,213,868
Accounts	0	94,102	94,102
Special Assessments	0	26,487,972	26,487,972
Intergovernmental Receivables	0	4,238,327	4,238,327
Restricted Assets:			
Cash with Fiscal Agent	8,238	1,846,765	1,855,003
Investments with Fiscal Agent	0	140,000	140,000
Total Assets	<u>\$8,238</u>	<u>\$172,498,750</u>	<u>\$172,506,988</u>
<b><u>Liabilities and Fund Equity:</u></b>			
<b>Liabilities:</b>			
Accounts Payable	\$0	\$720,413	\$720,413
Due to Other Funds	0	19,890,096	19,890,096
Intergovernmental Payables	0	140,005,330	140,005,330
Interfund Loans Payable	0	29,000	29,000
Undistributed Monies	0	11,853,911	11,853,911
Total Liabilities	<u>0</u>	<u>172,498,750</u>	<u>172,498,750</u>
<b>Fund Equity:</b>			
<b>Fund Balance:</b>			
Unreserved	8,238	0	8,238
Total Fund Equity	<u>8,238</u>	<u>0</u>	<u>8,238</u>
Total Liabilities and Fund Equity	<u>\$8,238</u>	<u>\$172,498,750</u>	<u>\$172,506,988</u>

**LICKING COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

	Restated Balance December 31, 2000	Additions	Deductions	Balance December 31, 2001
<b><u>Board of Health</u></b>				
Assets:				
Cash and Cash Equivalents	\$164,750	\$1,779,063	(\$1,749,790)	\$194,023
Receivables (net of allowance for doubtful accounts):				
Accounts	190	4,643	(190)	4,643
Total Assets	<u>\$164,940</u>	<u>\$1,783,706</u>	<u>(\$1,749,980)</u>	<u>\$198,666</u>
Liabilities:				
Accounts Payable	\$581	\$5,513	(\$581)	\$5,513
Intergovernmental Payables	5,900	470	(5,900)	470
Undistributed Monies	158,459	1,777,723	(1,743,499)	192,683
Total Liabilities	<u>\$164,940</u>	<u>\$1,783,706</u>	<u>(\$1,749,980)</u>	<u>\$198,666</u>
<b><u>Community Mental Health</u></b>				
Assets:				
Cash and Cash Equivalents	\$3,034,661	\$11,207,460	(\$11,492,640)	\$2,749,481
Intergovernmental Receivables	4,236	1,259,762	(4,236)	1,259,762
Total Assets	<u>\$3,038,897</u>	<u>\$12,467,222</u>	<u>(\$11,496,876)</u>	<u>\$4,009,243</u>
Liabilities:				
Accounts Payable	\$149,061	\$700,875	(\$149,061)	\$700,875
Undistributed Monies	2,889,836	11,766,347	(11,347,815)	3,308,368
Total Liabilities	<u>\$3,038,897</u>	<u>\$12,467,222</u>	<u>(\$11,496,876)</u>	<u>\$4,009,243</u>
<b><u>Soil and Water Conservation</u></b>				
Assets:				
Cash and Cash Equivalents	\$110,750	\$298,099	(\$314,910)	\$93,939
Total Assets	<u>\$110,750</u>	<u>\$298,099</u>	<u>(\$314,910)</u>	<u>\$93,939</u>
Liabilities:				
Accounts Payable	\$450	\$413	(\$450)	\$413
Undistributed Monies	110,300	297,686	(314,460)	93,526
Total Liabilities	<u>\$110,750</u>	<u>\$298,099</u>	<u>(\$314,910)</u>	<u>\$93,939</u>

(Continued)

**LICKING COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

	Restated Balance December 31, 2000	Additions	Deductions	Balance December 31, 2001
<b><u>Solid Waste Disposal</u></b>				
Assets:				
Cash and Cash Equivalents	\$6,258,543	\$1,741,010	(\$2,184,149)	\$5,815,404
Receivables (net of allowance for doubtful accounts):				
Accounts	106,293	89,459	(106,293)	89,459
Total Assets	<u>\$6,364,836</u>	<u>\$1,830,469</u>	<u>(\$2,290,442)</u>	<u>\$5,904,863</u>
Liabilities:				
Accounts Payable	\$12,343	\$8,908	(\$12,343)	\$8,908
Intergovernmental Payables	0	243	0	243
Undistributed Monies	6,352,493	1,821,318	(2,278,099)	5,895,712
Total Liabilities	<u>\$6,364,836</u>	<u>\$1,830,469</u>	<u>(\$2,290,442)</u>	<u>\$5,904,863</u>
<b><u>Licking Parks District</u></b>				
Assets:				
Cash and Cash Equivalents	\$134,957	\$574,272	(\$602,022)	\$107,207
Receivables (net of allowance for doubtful accounts):				
Accounts	95	0	(95)	0
Total Assets	<u>\$135,052</u>	<u>\$574,272</u>	<u>(\$602,117)</u>	<u>\$107,207</u>
Liabilities:				
Accounts Payable	\$1,650	\$3,800	(\$1,650)	\$3,800
Interfund Loans Payable	29,000	0	0	29,000
Undistributed Monies	104,402	570,472	(600,467)	74,407
Total Liabilities	<u>\$135,052</u>	<u>\$574,272</u>	<u>(\$602,117)</u>	<u>\$107,207</u>
<b><u>Metro Parks Planning Organization</u></b>				
Assets:				
Cash and Cash Equivalents	\$161,437	\$189,258	(\$247,888)	\$102,807
Intergovernmental Receivables	11,804	96,659	(11,804)	96,659
Total Assets	<u>\$173,241</u>	<u>\$285,917</u>	<u>(\$259,692)</u>	<u>\$199,466</u>
Liabilities:				
Accounts Payable	\$275	\$904	(\$275)	\$904
Undistributed Monies	172,966	285,013	(259,417)	198,562
Total Liabilities	<u>\$173,241</u>	<u>\$285,917</u>	<u>(\$259,692)</u>	<u>\$199,466</u>

(Continued)

**LICKING COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

	Restated Balance December 31, 2000	Additions	Deductions	Balance December 31, 2001
<b><u>Family Stability Grant</u></b>				
Assets:				
Cash and Cash Equivalents	\$77,622	\$150,391	(\$227,818)	\$195
Receivables (net of allowance for doubtful accounts):				
Accounts	62,618	0	(62,618)	0
Total Assets	<u>\$140,240</u>	<u>\$150,391</u>	<u>(\$290,436)</u>	<u>\$195</u>
Liabilities:				
Accounts Payable	\$18,467	\$0	(\$18,467)	\$0
Undistributed Monies	121,773	150,391	(271,969)	195
Total Liabilities	<u>\$140,240</u>	<u>\$150,391</u>	<u>(\$290,436)</u>	<u>\$195</u>
<b><u>Property Tax</u></b>				
Assets:				
Cash and Cash Equivalents	\$3,249,834	\$124,669,205	(\$124,069,209)	\$3,849,830
Receivables (net of allowance for doubtful accounts):				
Taxes	120,871,172	124,178,016	(120,871,172)	124,178,016
Special Assessments	28,948,422	26,487,972	(28,948,422)	26,487,972
Total Assets	<u>\$153,069,428</u>	<u>\$275,335,193</u>	<u>(\$273,888,803)</u>	<u>\$154,515,818</u>
Liabilities:				
Due to Other Funds	\$18,167,759	\$18,315,828	(\$18,167,759)	\$18,315,828
Intergovernmental Payables	134,901,669	257,019,365	(255,721,044)	136,199,990
Total Liabilities	<u>\$153,069,428</u>	<u>\$275,335,193</u>	<u>(\$273,888,803)</u>	<u>\$154,515,818</u>
<b><u>Undivided Tax</u></b>				
Assets:				
Cash and Cash Equivalents	\$1,699,441	\$35,332,869	(\$35,264,205)	\$1,768,105
Intergovernmental Receivables	22,701	845	(22,701)	845
Total Assets	<u>\$1,722,142</u>	<u>\$35,333,714</u>	<u>(\$35,286,906)</u>	<u>\$1,768,950</u>
Liabilities:				
Intergovernmental Payables	\$1,722,142	\$35,333,714	(\$35,286,906)	\$1,768,950
Total Liabilities	<u>\$1,722,142</u>	<u>\$35,333,714</u>	<u>(\$35,286,906)</u>	<u>\$1,768,950</u>

(Continued)

**LICKING COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

	Restated Balance December 31, 2000	Additions	Deductions	Balance December 31, 2001
<b><u>Undivided Local Government</u></b>				
Assets:				
Cash and Cash Equivalents	\$975	\$8,178,671	(\$8,179,646)	\$0
Intergovernmental Receivables	582,120	585,056	(582,120)	585,056
<b>Total Assets</b>	<b>583,095</b>	<b>8,763,727</b>	<b>(\$8,761,766)</b>	<b>585,056</b>
Liabilities:				
Due to Other Funds	\$287,868	\$289,336	(\$287,868)	\$289,336
Intergovernmental Payables	295,227	8,474,391	(8,473,898)	295,720
<b>Total Liabilities</b>	<b>583,095</b>	<b>8,763,727</b>	<b>(\$8,761,766)</b>	<b>585,056</b>
<b><u>Libraries</u></b>				
Assets:				
Intergovernmental Receivables	\$459,812	\$450,176	(\$459,812)	\$450,176
<b>Total Assets</b>	<b>459,812</b>	<b>450,176</b>	<b>(459,812)</b>	<b>450,176</b>
Liabilities:				
Intergovernmental Payables	\$459,812	\$450,176	(\$459,812)	\$450,176
<b>Total Liabilities</b>	<b>459,812</b>	<b>450,176</b>	<b>(459,812)</b>	<b>450,176</b>
<b><u>Law Library</u></b>				
Assets:				
Cash and Cash Equivalents	\$1,400	\$0	\$0	\$1,400
<b>Total Assets</b>	<b>1,400</b>	<b>0</b>	<b>0</b>	<b>1,400</b>
Liabilities:				
Undistributed Monies	\$1,400	\$0	\$0	\$1,400
<b>Total Liabilities</b>	<b>1,400</b>	<b>0</b>	<b>0</b>	<b>1,400</b>
<b><u>Motor Vehicle License Tax</u></b>				
Assets:				
Cash and Cash Equivalents	\$0	\$4,673,818	(\$4,667,793)	\$6,025
Intergovernmental Receivables	2,718,222	1,484,290	(2,718,222)	1,484,290
<b>Total Assets</b>	<b>2,718,222</b>	<b>6,158,108</b>	<b>(\$7,386,015)</b>	<b>1,490,315</b>
Liabilities:				
Due to Other Funds	\$2,047,981	\$1,122,565	(\$2,047,981)	\$1,122,565
Intergovernmental Payables	670,241	361,725	(670,241)	361,725
Undistributed Monies	0	4,673,818	(4,667,793)	6,025
<b>Total Liabilities</b>	<b>2,718,222</b>	<b>6,158,108</b>	<b>(\$7,386,015)</b>	<b>1,490,315</b>

(Continued)



**LICKING COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

	Restated Balance December 31, 2000	Additions	Deductions	Balance December 31, 2001
<b><u>Motor Vehicle Permissive Tax</u></b>				
Assets:				
Cash and Cash Equivalents	\$421,802	\$823,890	(\$516,808)	\$728,884
Intergovernmental Receivables	420,617	361,539	(420,617)	361,539
Total Assets	<u>\$842,419</u>	<u>\$1,185,429</u>	<u>(\$937,425)</u>	<u>\$1,090,423</u>
Liabilities:				
Due to Other Funds	\$184,165	\$162,367	(\$184,165)	\$162,367
Intergovernmental Payables	658,254	1,023,062	(753,260)	928,056
Total Liabilities	<u>\$842,419</u>	<u>\$1,185,429</u>	<u>(\$937,425)</u>	<u>\$1,090,423</u>
<b><u>Advance Pay Real Estate</u></b>				
Assets:				
Cash and Cash Equivalents	\$3,876	\$0	\$0	\$3,876
Total Assets	<u>\$3,876</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,876</u>
Liabilities:				
Undistributed Monies	\$3,876	\$0	\$0	\$3,876
Total Liabilities	<u>\$3,876</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,876</u>
<b><u>Hotel - Motel Tax</u></b>				
Assets:				
Cash and Cash Equivalents	\$53,668	\$400,906	(\$398,034)	\$56,540
Receivables (net of allowance for doubtful accounts):				
Taxes	3,266	35,852	(3,266)	35,852
Total Assets	<u>\$56,934</u>	<u>\$436,758</u>	<u>(\$401,300)</u>	<u>\$92,392</u>
Liabilities:				
Undistributed Monies	\$56,934	\$436,758	(\$401,300)	\$92,392
Total Liabilities	<u>\$56,934</u>	<u>\$436,758</u>	<u>(\$401,300)</u>	<u>\$92,392</u>

(Continued)

**LICKING COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

	Restated Balance December 31, 2000	Additions	Deductions	Balance December 31, 2001
<u>Payroll</u>				
Assets:				
Cash and Cash Equivalents	\$355,427	\$1,402	(\$356,829)	\$0
Total Assets	<u>\$355,427</u>	<u>\$1,402</u>	<u>(\$356,829)</u>	<u>\$0</u>
Liabilities:				
Undistributed Monies	\$355,427	\$1,402	(\$356,829)	\$0
Total Liabilities	<u>\$355,427</u>	<u>\$1,402</u>	<u>(\$356,829)</u>	<u>\$0</u>
<u>Additional Filing Fees</u>				
Assets:				
Cash and Cash Equivalents	\$25	\$5,135	(\$5,160)	\$0
Total Assets	<u>\$25</u>	<u>\$5,135</u>	<u>(\$5,160)</u>	<u>\$0</u>
Liabilities:				
Undistributed Monies	\$25	\$5,135	(\$5,160)	\$0
Total Liabilities	<u>\$25</u>	<u>\$5,135</u>	<u>(\$5,160)</u>	<u>\$0</u>
<u>Bicentennial Commission</u>				
Assets:				
Cash and Cash Equivalents	\$2,068	\$2,932	(\$5,000)	\$0
Total Assets	<u>\$2,068</u>	<u>\$2,932</u>	<u>(\$5,000)</u>	<u>\$0</u>
Liabilities:				
Undistributed Monies	\$2,068	\$2,932	(\$5,000)	\$0
Total Liabilities	<u>\$2,068</u>	<u>\$2,932</u>	<u>(\$5,000)</u>	<u>\$0</u>
<u>County Court</u>				
Assets:				
Restricted Assets:				
Cash and Cash Equivalents	\$869,677	\$20,910,457	(\$20,141,280)	\$1,638,854
Investments with Fiscal Agent	158,000	140,000	(158,000)	140,000
Total Assets	<u>\$1,027,677</u>	<u>\$21,050,457</u>	<u>(\$20,299,280)</u>	<u>\$1,778,854</u>
Liabilities:				
Undistributed Monies	\$1,027,677	\$21,050,457	(\$20,299,280)	\$1,778,854
Total Liabilities	<u>\$1,027,677</u>	<u>\$21,050,457</u>	<u>(\$20,299,280)</u>	<u>\$1,778,854</u>

(Continued)

**LICKING COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

	Restated Balance December 31, 2000	Additions	Deductions	Balance December 31, 2001
<b><u>Alimony and Child Support</u></b>				
Assets:				
Restricted Assets:				
Cash and Cash Equivalents	\$664,267	\$1,659,173	(\$2,268,331)	\$55,109
Total Assets	<u>\$664,267</u>	<u>\$1,659,173</u>	<u>(\$2,268,331)</u>	<u>\$55,109</u>
Liabilities:				
Undistributed Monies	\$664,267	\$1,659,173	(\$2,268,331)	\$55,109
Total Liabilities	<u>\$664,267</u>	<u>\$1,659,173</u>	<u>(\$2,268,331)</u>	<u>\$55,109</u>
<b><u>Inmate</u></b>				
Assets:				
Restricted Assets:				
Cash and Cash Equivalents	\$11,969	\$341,073	(\$334,094)	\$18,948
Total Assets	<u>\$11,969</u>	<u>\$341,073</u>	<u>(\$334,094)</u>	<u>\$18,948</u>
Liabilities:				
Undistributed Monies	\$11,969	\$341,073	(\$334,094)	\$18,948
Total Liabilities	<u>\$11,969</u>	<u>\$341,073</u>	<u>(\$334,094)</u>	<u>\$18,948</u>
<b><u>Sheriff</u></b>				
Assets:				
Restricted Assets:				
Cash and Cash Equivalents	\$61,258	\$3,250,528	(\$3,203,666)	\$108,120
Total Assets	<u>\$61,258</u>	<u>\$3,250,528</u>	<u>(\$3,203,666)</u>	<u>\$108,120</u>
Liabilities:				
Undistributed Monies	\$61,258	\$3,250,528	(\$3,203,666)	\$108,120
Total Liabilities	<u>\$61,258</u>	<u>\$3,250,528</u>	<u>(\$3,203,666)</u>	<u>\$108,120</u>
<b><u>Resident</u></b>				
Assets:				
Restricted Assets:				
Cash and Cash Equivalents	\$17,051	\$117,620	(\$108,937)	\$25,734
Total Assets	<u>\$17,051</u>	<u>\$117,620</u>	<u>(\$108,937)</u>	<u>\$25,734</u>
Liabilities:				
Undistributed Monies	\$17,051	\$117,620	(\$108,937)	\$25,734
Total Liabilities	<u>\$17,051</u>	<u>\$117,620</u>	<u>(\$108,937)</u>	<u>\$25,734</u>

(Continued)

**LICKING COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

	Restated Balance December 31, 2000	Additions	Deductions	Balance December 31, 2001
<b><u>Total - All Agency Funds</u></b>				
Assets:				
Cash and Cash Equivalents	\$15,731,236	\$190,028,381	(\$190,281,901)	\$15,477,716
Receivables (net of allowance for doubtful accounts):				
Taxes	120,874,438	124,213,868	(120,874,438)	124,213,868
Accounts	169,196	94,102	(169,196)	94,102
Special Assessments	28,948,422	26,487,972	(28,948,422)	26,487,972
Intergovernmental Receivables	4,219,512	4,238,327	(4,219,512)	4,238,327
Restricted Assets:				
Cash and Cash Equivalents	1,624,222	26,278,851	(26,056,308)	1,846,765
Investments with Fiscal Agent	158,000	140,000	(158,000)	140,000
Total Assets	<u>\$171,725,026</u>	<u>\$371,481,501</u>	<u>(\$370,707,777)</u>	<u>\$172,498,750</u>
Liabilities:				
Accounts Payable	\$182,827	\$720,413	(\$182,827)	\$720,413
Due to Other Funds	20,687,773	19,890,096	(20,687,773)	19,890,096
Intergovernmental Payables	138,713,245	302,663,146	(301,371,061)	140,005,330
Interfund Loans Payable	29,000	0	0	29,000
Undistributed Monies	12,112,181	48,207,846	(48,466,116)	11,853,911
Total Liabilities	<u>\$171,725,026</u>	<u>\$371,481,501</u>	<u>(\$370,707,777)</u>	<u>\$172,498,750</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, 2001**

<u>General Fixed Assets</u>	
Land	\$2,638,426
Buildings and Improvements	14,999,444
Machinery and Equipment	7,682,631
Construction in Progress	<u>2,236,700</u>
Total General Fixed Assets	<u><u>\$27,557,201</u></u>
<u>Investment in General Fixed Assets</u>	
General Fund	\$22,934,280
Special Revenue Funds	459,903
Capital Project Funds	<u>4,163,018</u>
Total Investment in General Fixed Assets	<u><u>\$27,557,201</u></u>

**LICKING COUNTY, OHIO**  
**SCHEDULE OF GENERAL FIXED ASSETS**  
**BY CATEGORY**  
**DECEMBER 31, 2001**

<u>Function and Category</u>	<u>Land</u>	<u>Buildings and Improvements</u>	<u>Machinery and Equipment</u>	<u>Construction in Progress</u>	<u>Total</u>
General Government	\$1,932,177	\$3,086,662	\$1,878,521	\$0	\$6,897,360
Judicial	0	11,727	725,315	0	737,042
Public Safety	608,306	10,949,719	1,960,277	2,236,700	15,755,002
Public Works	1,330	15,867	1,689,067	0	1,706,264
Health	96,613	935,469	794,498	0	1,826,580
Human Services	<u>0</u>	<u>0</u>	<u>634,953</u>	<u>0</u>	<u>634,953</u>
	<u>\$2,638,426</u>	<u>\$14,999,444</u>	<u>\$7,682,631</u>	<u>\$2,236,700</u>	<u>\$27,557,201</u>

**LICKING COUNTY, OHIO**  
**SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS**  
**BY FUNCTION AND ACTIVITY**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

Function	Restated December 31, 2000	Additions	Deletions	December 31, 2001
General Government	\$6,133,524	\$763,836	\$0	\$6,897,360
Judicial	668,215	68,827	0	737,042
Public Safety	13,083,574	2,671,428	0	15,755,002
Public Works	1,399,048	307,216	0	1,706,264
Health	1,684,432	142,148	0	1,826,580
Human Services	572,795	62,158	0	634,953
Total General Fixed Assets	<u>\$23,541,588</u>	<u>\$4,015,613</u>	<u>\$0</u>	<u>\$27,557,201</u>



*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>Capital Outlay</b>	<b>Inter-governmental</b>	<b>Debt Service</b>	<b>Total</b>
1992	\$7,128,826	\$5,506,808	\$11,865,823	N/A	\$4,559,686	\$8,013,063	\$111,230	\$1,658,957	\$1,703,280	\$40,547,673
1993	7,009,025	651,153	17,174,625	531,214	4,460,145	8,075,890	2,199,269	1,809,453	1,420,788	43,331,562
1994	7,955,864	695,926	17,269,152	395,216	5,167,502	9,251,663	1,284,528	1,926,920	1,348,683	45,295,454
1995	9,118,170	721,886	19,270,279	1,039,461	5,883,639	9,781,899	2,224,245	2,004,603	1,272,936	51,317,118
1996	8,212,337	804,944	20,267,001	1,867,480	6,273,421	11,329,703	940,205	3,595,537	1,269,908	54,560,536
1997	8,212,360	912,720	20,996,246	636,310	7,094,795	12,022,819	1,465,961	4,100,909	1,288,311	56,730,431
1998	8,777,561	891,937	23,773,351	759,056	6,351,955	13,375,507	636,122	7,017,714	1,430,168	63,013,371
1999	11,454,974	463,063	26,272,184	1,391,712	5,722,768	14,850,790	5,481,062	3,609,501	1,598,858	70,844,912
2000	12,892,065	582,221	30,146,514	1,211,620	5,848,341	14,614,318	6,797,397	2,939,703	1,824,058	76,856,237
2001	14,387,343	568,889	34,214,361	1,304,323	6,236,453	17,135,740	3,699,064	2,737,769	1,895,888	82,179,830

(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 Revenues</b>	<b>Charges for Services</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>
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
2001	31,409,896	35,601,773	8,318,509	180,499	2,581,789	423,412	676,294	2,028,371	81,220,543

(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>
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%
2001	18,338,956	16,708,286	582,178	17,290,464	94.28%	1,048,492	5.72%

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

Tax Year	Real Property		Public Utility Personal		Tangible Personal Property		Total		Assessed Value as a Percent of Actual Value
	Assessed	Actual	Assessed	Actual	Assessed	Actual	Assessed	Actual	
1992	\$1,303,213	\$3,723,465	\$148,391	\$148,391	\$180,963	\$190,487	\$1,632,567	\$4,062,344	40.19%
1993	1,305,060	3,728,744	150,943	150,943	173,939	183,094	1,629,943	4,062,781	40.12%
1994	1,363,075	3,894,500	155,140	155,140	198,274	208,710	1,716,489	4,258,349	40.31%
1995	1,414,496	4,041,418	153,254	153,254	199,903	210,424	1,767,654	4,405,096	40.13%
1996	1,660,512	4,744,319	151,921	151,921	211,527	222,660	2,023,960	5,118,900	39.54%
1997	1,733,851	4,953,860	151,199	151,199	219,393	230,940	2,104,443	5,335,999	39.44%
1998	1,836,260	5,246,458	157,241	157,241	225,823	237,709	2,219,325	5,641,408	39.34%
1999	2,159,152	6,169,005	147,988	147,988	221,026	232,659	2,528,166	6,549,652	38.60%
2000	2,229,208	6,369,166	155,622	155,622	233,933	246,245	2,618,762	6,771,032	38.68%
2001	2,322,803	6,636,581	123,396	123,396	248,160	261,221	2,694,360	7,021,199	38.37%

**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>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>2001</b>
General Fund	2.20	2.20	2.20	1.70	2.20	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	6.70	7.20	7.20	7.20	7.20	7.20	7.20
<b>SCHOOL DISTRICTS</b>										
Granville EVSD	56.20	61.10	62.50	66.00	69.70	69.50	69.10	69.00	73.50	73.49
Heath CSD	38.90	38.90	38.90	40.10	40.10	43.10	43.10	43.10	48.38	48.22
Johnstown Monroe LSD	41.20	41.00	40.10	42.90	42.12	44.16	43.58	40.85	39.64	39.50
Lakewood LSD	30.80	38.80	38.80	38.80	38.80	38.80	42.50	42.11	42.09	41.96
Licking Heights LSD	41.10	41.00	41.00	40.70	40.70	40.70	40.10	39.60	48.50	48.10
Licking Valley LSD	35.90	35.90	30.90	30.90	30.90	30.90	39.70	38.90	38.48	38.38
Newark CSD	39.00	47.80	48.00	48.00	48.00	49.00	49.00	31.25	31.22	31.21
North Fork LSD	37.00	37.00	37.00	37.00	37.00	37.00	37.00	37.00	35.75	35.75
Northridge LSD	40.30	40.30	40.30	48.20	47.17	39.47	39.20	38.10	37.85	37.80
Southwest Licking LSD	36.20	36.00	41.28	41.28	40.38	40.38	45.16	43.15	43.15	42.88
Centerburg	39.70	39.70	39.50	39.50	39.20	34.10	34.10	34.10	41.16	41.16
East Knox	40.70	45.70	45.50	45.50	45.50	45.50	44.00	42.70	47.20	43.40
Northern	28.60	28.60	32.80	32.80	32.80	32.80	32.80	32.80	35.72	35.72
Plain	39.59	39.34	42.08	39.54	39.08	50.45	49.34	47.46	52.17	52.03
Reynoldsburg	51.28	50.67	50.44	50.23	49.55	54.40	54.22	54.59	54.49	54.38
Riverview	29.50	29.50	29.50	31.30	31.30	31.30	31.30	31.30	31.30	31.30
West Muskingum	38.40	43.30	42.30	41.90	41.90	41.50	41.40	41.10	40.60	40.50

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

	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
<b>JOINT VOCATIONAL SCHOOL DISTRICTS</b>										
Licking County Joint Vocation School	2.00	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	2.50
Eastland	1.24	1.23	1.20	1.20	1.20	1.20	2.00	2.00	2.00	2.00
Knox County	4.70	4.70	6.40	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	5.40	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	10.40	10.40	12.40	12.40	12.40	12.40	12.40	0.40	10.40	10.40
Reynoldsburg City	2.94	2.93	2.91	2.90	0.79	0.78	0.77	0.76	0.76	0.70
<b>VILLAGES</b>										
Alexandria	6.10	6.10	7.80	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	13.20	13.20	13.20	16.20	11.00
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	16.30	16.30	16.30	16.30	16.30	16.30	16.30	16.30	16.30	15.30
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	1.80	1.80	3.50	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**

<u>TOWNSHIPS</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
Bennington	5.40	8.40	8.40	8.40	9.40	9.40	9.40	9.40	9.40	9.40
Bowling Green	4.80	4.80	4.80	4.80	4.80	4.80	5.80	5.80	5.80	5.80
Burlington	7.20	9.70	9.70	9.70	9.70	9.70	7.20	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	2.30	2.30	2.30	2.30	2.30	2.30	2.30
Fallsbury	4.70	6.20	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	6.20	6.20	6.20	7.20	7.20
Granville	7.50	7.50	7.50	7.50	7.50	9.50	9.50	9.50	11.35	11.00
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	9.70	9.70	9.70	9.70	10.20	10.20	10.20	10.20	10.20	10.20
Hopewell	6.80	6.80	6.80	6.80	6.80	6.80	7.80	7.80	7.80	7.80
Jersey	10.80	10.30	10.30	10.30	10.30	10.30	10.30	10.30	10.30	11.90
Liberty	7.40	7.40	7.40	6.90	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	2.70	2.70	0.00	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	8.50	8.50	8.50	8.50	8.50
Mary Ann	7.30	7.30	7.30	7.70	9.51	9.47	9.02	8.50	8.50	8.20
Monroe	6.80	6.80	6.80	6.80	6.80	6.80	7.90	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	11.70	11.54	10.70	10.70	10.70	10.70	11.60
Union	4.70	4.70	4.70	4.70	4.70	4.70	6.20	6.20	6.20	6.20
Washington	5.60	5.60	5.60	5.60	5.60	8.60	8.60	8.60	8.60	8.60
<u>MISCELLANEOUS</u>										
West Licking Joint Fire District	8.50	8.50	8.50	8.50	8.50	8.50	10.50	10.50	10.50	10.50
New Albany Plain Local Park District	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.75	0.75
Knox County Library District	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.70

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>
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%
2001	592,284	518,444	87.53%

Source: Licking County Auditor

**LICKING COUNTY, OHIO**  
**COMPUTATION OF LEGAL DEBT MARGIN**  
**DECEMBER 31, 2001**

	<b>Total Debt</b>	<b>Unvoted Debt</b>
Net Assessed Valuation	\$2,694,359,920	\$2,694,359,920
Legal Debt Limitation (%) <sup>(1)</sup>	2.44%	1.00%
Legal Debt Limitation (\$) <sup>(1)</sup>	65,858,998	26,943,599
Applicable County Debt Outstanding <sup>(2)</sup>	13,462,586	13,462,586
Less Applicable Debt Service Fund Amounts <sup>(3)</sup>	(2,922,972)	(2,922,972)
Net Indebtedness Subject To Limitation	10,539,614	10,539,614
Legal Debt Margin	\$55,319,384	\$16,403,985

(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>
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
2001	157,610	2,694,359,920	13,462,586	2,922,972	10,539,614	0.39%	66.87

- (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 Government Expenditures</u>
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%
2001	794,314	803,370	1,597,684	82,179,830	1.94%

(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, 2001**

	<u>Debt Outstanding (1)</u>	<u>Percent Applicable to County</u>	<u>Amount Applicable to County</u>
Direct Debt: County	\$13,462,586	100.00%	\$13,462,586
Overlapping Subdivisions:			
<i>School Districts:</i>			
Granville LSD	142,000	10.02%	14,228
Heath CSD	640,000	8.56%	54,784
Lakewood LSD	213,844	12.28%	26,260
Licking Heights LSD	808,992	9.20%	74,427
Licking Valley LSD	37,052	5.44%	2,016
Northridge LSD	614,994	5.60%	34,440
Southwest Licking LSD	64,764	12.77%	8,270
Licking County Joint Vocational School	19,422,883	99.71%	19,366,557
<i>Cities:</i>			
Heath City	5,470,000	9.09%	497,223
Newark City	21,859,581	24.45%	5,344,668
Pataskala City	2,184,000	7.38%	161,179
Reynoldsburg City	25,075,000	4.50%	1,128,375
<i>Villages:</i>			
Granville Village	3,871,711	4.07%	157,579
Hebron Village	3,791,900	1.58%	59,912
Johnstown Village	1,672,498	2.08%	34,788
St. Louisville Village	38,038	0.14%	53
Utica Village	180,766	0.75%	1,356
			<u>26,966,115</u>

(Continued)

**LICKING COUNTY, OHIO**  
**COMPUTATION ALL OF DIRECT AND OVERLAPPING**  
**GENERAL OBLIGATION DEBT**  
**DECEMBER 31, 2001**

	<u>Debt</u> <u>Outstanding (1)</u>	<u>Percent</u> <u>Applicable</u> <u>to County</u>	<u>Amount</u> <u>Applicable</u> <u>to County</u>
<i>Townships:</i>			
Bennington	54,368	0.94%	511
Bowling Green	61,933	0.89%	551
Burlington	25,585	0.78%	200
Franklin	738,580	1.13%	8,346
Hartford	39,050	1.03%	402
Hopewell	22,448	0.60%	135
Jersey	13,798	2.16%	298
Licking	7,290	3.14%	229
Mckean	49,740	0.99%	492
Mary Ann	34,489	0.82%	283
Monroe	50,000	3.72%	1,860
Newton	54,500	1.62%	883
Perry	11,027	0.62%	68
St. Albans	192,290	1.75%	3,365
Overlapping Debt			<u>26,983,738</u>
Total Direct and Overlapping General Obligation Debt			<u><u>\$40,446,324</u></u>

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

**LICKING COUNTY, OHIO**  
**REVENUE BOND COVERAGE - WASTEWATER 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>
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
2001	1,819,166	1,360,894	458,272	116,650	3.93

(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>
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%
2001	157,610	13,920	3.6%

(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**

<b>Year</b>	<b>Residential (1)</b>		<b>Commercial (1)</b>	
	<b>Number of Permits</b>	<b>Property Value</b>	<b>Number of Permits</b>	<b>Property Value</b>
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
2001	N/A	61,486,190	N/A	10,669,220

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

**LICKING COUNTY, OHIO**  
**PRINCIPAL TAXPAYERS (PROPERTY TAX)**  
**DECEMBER 31, 2001**

<u>Taxpayer</u>	<u>Type of Business</u>	<u>2001 Assessed Valuation (Tax Duplicate)</u>	<u>Total Assessed Valuation</u>
1. Ohio Power Company	Public Utility	\$36,204,260	1.34%
2. Glimcher Properties	Property Developers	17,984,330	0.67%
3. Alltel Ohio Inc.	Public Utility	15,963,380	0.59%
4. Columbus Southern Power Company	Public Utility	12,903,560	0.48%
5. Licking Rural Electric	Public Utility	14,045,270	0.52%
6. United Telephone of Ohio	Public Utility	9,819,080	0.36%
7. Buckeye Egg Farm	Egg Producer	9,204,460	0.34%
8. Dominion Transmission, Inc.	Utility Services	6,982,730	0.26%
9. Owens Corning Fiberglass	Insulation Products	6,336,570	0.24%
10. State Farm Insurance	Insurance	5,191,910	0.20%
		<u>134,635,550</u>	<u>5.00%</u>
		<u>2,559,724,370</u>	<u>95.00%</u>
		<u>\$2,694,359,920</u>	<u>100.00%</u>

Source: Licking County Auditor

**LICKING COUNTY, OHIO**  
**MISCELLANEOUS STATISTICS**  
**DECEMBER 31, 2001**

Date of Incorporation 1808  
 Form of Government Board of County Commissioners  
 Area (square miles) 688.05

Facilities and Services:  
 Miles of Streets 1,351  
 Hospitals:  
 Number of Hospitals 1  
 Number of Patient Beds 165  
 Number of Bassinets 30

Recreation and Culture:  
 Number of Parks 9  
 Park Area (acres) 1,500  
 Number of Ball Fields:  
 Unlighted 1

Number of Libraries 6

Number of Cemeteries 155

Police Services:  
 Number of Stations 1  
 Number of Sworn Officers 113  
 Number of Patrol Units 27  
 Traffic Citations Issued 1,033

Fire/Emergency Medical Services:  
 Number of Stations 24  
 Number of Fire Personnel  
 and Officers 110

Water System:  
 Number of Purification Plants 1  
 Miles of Water Mains 10  
 Number of Fire Hydrants 28  
 Number of Service Connections 467  
 Average Daily Consumption (Gallons) 100,000  
 Maximum Daily Capacity of Plant (Gallons) 215,000

Sewerage System:  
 Number of Treatment Plants 2  
 Miles of Sanitary Sewers 83  
 Average Daily Treatment (Gallons) 945,000  
 Maximum Daily  
 Capacity of Treatment (Gallons) 2.3M

Education:  
 Elementary Schools 19  
 Elementary School Students 2,718  
 Elementary School Instructors 395  
 Secondary Schools 15  
 Secondary School Students 2,746  
 Secondary School Instructors 537  
 Colleges 3  
 College Students 6,046

**LICKING COUNTY**  
**SCHEDULE OF FEDERAL AWARDS EXPENDITURES**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

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/C-00-041-1	14.228	\$ 878,698	\$ 932,741
<b>Total U.S. Department of Housing and Urban Development</b>			878,698	932,741
<b><u>U.S. DEPARTMENT OF TRANSPORTATION:</u></b>				
Pass through Ohio Department of Transportation				
Highway Planning and Construction	PID 20492	20.205	298,089	360,444
Federal Transit Grant	CITY OF NEWARK	20.500	63,277	51,357
Airport Improvement Program	AIP-3-39-0061-12	20.106	153,768	88,074
<b>Total U.S. Department of Transportation</b>			515,134	499,875
<b><u>U.S. DEPARTMENT OF JUSTICE:</u></b>				
(Direct Award)				
Local Law Enforcement Block Grant	2000-LB-BX-1300	16.592	35,492	35,492
Cops Hiring Grant	1999UMWX2799	16.710	158,318	239,686
Delinquency Prevention Program -Title V	JV750-5031	16.548	53,940	53,940
Bulletproof Vest Partnership	0100-6662	16.607	10,430	10,430
Pass through Ohio Department of Justice				
Edward Bryne Memorial Grant	2001-D6-FG1-7213	16.579	50,000	50,000
<b>Total U.S. Department of Justice</b>			308,180	389,548
<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	96,304	96,304
Medical Assistance - Title XIX	n/a	93.778	2,366,541	2,366,541
<b>Total U.S. Department of Health and Human Services</b>			2,462,845	2,462,845
<b><u>U.S. DEPARTMENT OF EDUCATION:</u></b>				
(Pass through State Rehabilitation Services and Commissions)				
Vocational Rehabilitation Grants to State		84.126	31,682	31,682
Special Education Grants to State	071134PGSC01P	84.027	36,778	36,778
<b>Total U.S. Department of Education</b>			68,460	68,460
<b><u>U.S. DEPARTMENT OF LABOR:</u></b>				
( Pass through Ohio Department of JFS)				
Workforce Improvement Act	n/a	17.255	987,288	842,741
<b>Total U.S. Department of Labor</b>			987,288	842,741
<b><u>FEDERAL EMERGENCY MANAGEMENT AGENCY</u></b>				
Project Impact Grant	FEMA-199-GR-12	83.551	0	13
<b>Total Federal Emergency Management Agency</b>			0	13
<b>Total Federal Awards Expenditures</b>			<b>\$ 5,220,605</b>	<b>\$ 5,196,223</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, 2001, and have issued our report thereon dated December 20, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**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 December 20, 2002.

**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 December 20, 2002.

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  
December 20, 2002

**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, 2001. Licking County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Licking County's management. Our responsibility is to express an opinion on Licking County's compliance based on our audit.

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

In our opinion, Licking County complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2001. However, the results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 2001-1 through 2001-4.

**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  
December 20, 2002

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

**FINANCIAL CONDITION  
LICKING COUNTY  
DECEMBER 31, 2001**

**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):	Highway Planning #20.205 Cops Hiring #16.710 Title XIX #93.778 WIA #17.255
<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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
OMB CIRCULAR A-133 SECTION .505 (CONTINUED)**

**FINANCIAL CONDITION  
LICKING COUNTY  
December 31, 2001**

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

**Finding 2001-1:**

**Cash Management**

The county's cash management system does not minimize the time elapsing between cash drawdowns and disbursements as required by the Uniform Administrative Requirements at 29 CFR 97.20 and .21. The county is following the prescribed state system that has been used by the county's health and human services for years. Although the county is not in compliance with the above referenced provisions of law, they cannot implement corrective measures until the state system is updated.

**Finding 2001-2**

**Reporting**

The county's financial management system does not provide for the tracking and reporting of obligations, expenditures, program income and stand-in costs on a accrual basis by year of appropriation as required by WIA regulations at 667.300. The county is following the prescribed state financial management system that has been used by the county's health and human services for many years. Although the county is not in compliance with the above referenced sections of the regulations, they cannot implement corrective measures until the State system has been updated.

**Finding 2001-3**

**Procurement**

During the course of our monitoring, an analysis of awarding procedures and a review of subrecipient (WIA) contracts was conducted. It was determined that documentation pertaining to the awarding of subrecipients contracts does not meet the requirements set forth in OMB Circular 29 CFR 97.36(b)(9). The respective agencies must develop procurement policies and systems which will ensure future solicitation procedures to meet requirements.

**Finding 2001-4**

**Subrecipient Monitoring**

In reviewing procedures for oversight and monitoring of subrecipients, it was found that neither a fiscal nor programmatic system to monitor subrecipients has been implemented. No written policy, monitoring guides or monitoring schedules (if applicable), have been developed as stated in Sections 20 CFR667.400 and 20 CFR667.410. The agency must develop policies to monitor subrecipient providers and provide annual on site reviews.

**CORRECTIVE ACTION PLAN  
OMB CIRCULAR A-133 SECTION .315©**

**FINANCIAL CONDITION  
LICKING COUNTY  
December 31, 2001**

1. FINDING

2001-1

2. PLANNED CORRECTIVE ACTION

Until the state system is changed, they will be in compliance.

3. ANTICIPATED COMPLETION DATE

December 31, 2002

4. FINDING

2001-2

5. PLANNED CORRECTIVE ACTION

Until the state system is changed, they will be in compliance.

6. ANTICIPATED COMPLETION DATE

December 31, 2002

7. FINDING

2001-3

8. PLANNED CORRECTIVE ACTION

The agency is updating their procurement policy which should address all areas

They are also going to add greater detail to close out requirement language.

9. ANTICIPATED COMPLETION

Already completed at the time of audit.

10. FINDING

2001-4

11. PLANNED CORRECTIVE ACTION

The agency will comply with findings and perform annual reviews. They have established check sheets to follow in this area.

12. RESPONSIBLE CONTACT PERSON

John Fisher, Director, Licking County Department of Jobs and Family Services.



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  
FEBRUARY 11, 2003