

LICKING COUNTY
SINGLE AUDIT
YEAR ENDED DECEMBER 31, 2004



**Auditor of State
Betty Montgomery**

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

We have reviewed the *Independent Auditor's Report* of Licking County, Ohio prepared by Wolfe, Wilson & Phillips, Inc., for the audit period January 1, 2004 to December 31, 2004. 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, Ohio is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Betty Montgomery".

BETTY MONTGOMERY
Auditor of State

July 15, 2005

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LICKING COUNTY
TABLE OF CONTENTS

<u>TITLE</u>	<u>PAGE</u>
Schedule of Federal Awards Schedule	1-2
Notes to Schedule of Federal Awards Expenditures	3
Independent Auditors's Report on Compliance and on Internal Control Required by <i>Government Auditing Standards</i>	4
Independent Auditors' Report on Compliance with Requirements Applicable to Major Federal Programs and Internal Control Over Compliance in Accordance with OMB Circular A-133	5-6
Schedule of Findings	7

LICKING COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2004

Federal Grantor/ Sub-Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Disbursements
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:</u>				
(Pass through Ohio Department of Development)				
Community Development Block Grant	various	14.228	\$ 708,199	\$ 689,237
HOME Partnership Grant	B-C-02-041-2	14.239	289,130	178,264
Total U.S. Department of Housing and Urban Development			997,329	867,501
<u>U.S. DEPARTMENT OF TRANSPORTATION:</u>				
Pass through Ohio Department of Transportation				
Highway Planning and Construction	DOTC 10388/12047	20.205	285,303	243,225
Federal Transit Grant	CITY OF NEWARK	20.500	6,746	6,746
Direct				
Federal Transit Grant	n/a	20.500	100,943	98,462
Airport Improvement Program	AIP-3-39-0061-1503	20.106	218,368	168,207
Total U.S. Department of Transportation			611,360	516,640
<u>U.S. DEPARTMENT OF JUSTICE:</u>				
Pass through Ohio Dept. of Youth Services				
Delinquency Prevention Program -Title V	JV750-5031	16.548	67,323	67,323
Pass through Ohio Office of Criminal Justice Services				
Juvenile Accountability Incentive Block Grant	2003-JB-011-8615	16.523	76,446	76,446
Juvenile Justice Delinquency Prevention	2001-JJB11-00445	16.540	33,000	33,000
Part E State Challenge Activities	2003-JC-100-6015	16.549	1,000	0
COPS Grants	various	16.710	186,798	186,798
Bulletproof Vest Program	n/a	16.607	2,000	2,000
Edward Bryne Memorial Grant	2001-D6-HO1-7614	16.579	89,812	89,812
Total U.S. Department of Justice			456,379	455,379
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</u>				
Pass through State Dept. of MR/DD				
Social Services Block Grant	n/a	93.667	112,629	112,629
Access and Visitation Program	G-0301OHSVP	93.597	14,093	14,093
Medical Assistance - Title XIX	IO Waiver	93.778	668,729	668,729
	CAFS	93.778	921,748	921,748
	CAFS-TCM	93.778	705,563	705,563
			2,296,040	2,296,040
Total U.S. Department of Health and Human Services			2,422,762	2,422,762

See notes to Schedule of Federal Awards Expenditures.

LICKING COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2004

Federal Grantor/ Sub-Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Disbursements
<u>U.S. DEPARTMENT OF EDUCATION:</u>				
Pass through State Rehabilitation Services and Commissions				
Vocational Rehabilitation Grants to State	n/a	84.126	29,967	29,967
Special Education Grants to State	0711-34PGSC-04P	84.027	<u>54,810</u>	<u>54,810</u>
Total U.S. Department of Education			84,777	84,777
<u>U.S. DEPARTMENT OF LABOR:</u>				
Pass through Ohio Department of JFS				
Workforce Improvement Act Cluster				
WIA -Adult	n/a	17.258	262,187	251,516
WIA - Adult - Administration			-	10,671
			<u>262,187</u>	<u>262,187</u>
WIA-Youth	n/a	17.259	258,833	252,569
WIA - Youth - Administration			-	6,264
			<u>258,833</u>	<u>258,833</u>
WIA - Dislocated Worker	n/a	17.260	324,180	314,334
WIA - Dislocated Worker - Administration			-	9,846
			<u>324,180</u>	<u>324,180</u>
Total U.S. Department of Labor			845,200	845,200
<u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u>				
Americorps	YCP-001-03	94.006	<u>2,711</u>	<u>5,960</u>
Total Corporation for National and Community Service			2,711	5,960
<u>DEPARTMENT OF HOMELAND SECURITY</u>				
Pass through Ohio EMA				
Homeland Security Grant	04-GE-T4-0025	97.067	149,603	149,603
Community Emergency Response Teams	EMC-03-GR-7066	97.054	3,660	3,660
Emergency MGT Performance Grant	EMC-2004-GR-7007	97.042	<u>51,845</u>	<u>51,845</u>
Total Federal Emergency Management Agency			205,108	205,108
Total Federal Awards Expenditures			<u>\$ 5,625,626</u>	<u>\$ 5,403,327</u>

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 financial statements of Licking County as of and for the year ended December 31, 2004, and have issued our report thereon dated June 21, 2005. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Licking County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to the management of Licking County in a separate letter dated June 21, 2005.

Compliance

As part of obtaining reasonable assurance about whether Licking County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance which we have reported to management of Licking County in a separate letter dated June 21, 2005.

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

Wolfe, Wilson, & Phillips, Inc.
Zanesville, Ohio
June 21, 2005

**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, 2004. 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, 2004.

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.

Schedule of Federal Award Expenditures

We have audited the financial statements of the governmental activities, business-type activities, each major fund and the aggregated remaining fund information of Licking County as of and for the year ended December 31, 2004, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 21, 2005. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of federal award expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

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

Wolfe, Wilson, & Phillips, Inc.
Zanesville, Ohio
June 21, 2005

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

**FINANCIAL CONDITION
LICKING COUNTY
DECEMBER 31, 2004**

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):	WIA #17.258, 17.259, 17.260 CDBG #14.228
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A\B	Type A: >\$300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

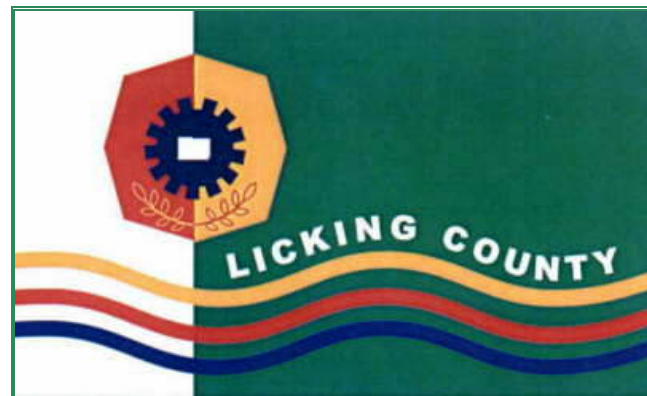
2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS

NONE

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

NONE

*County Seat
Newark, Ohio*



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2004



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2004

*J. Terry Evans
County Auditor*

*Prepared by the
Licking County Auditor's Office*



TABLE OF CONTENTS

LICKING COUNTY, OHIO

I INTRODUCTORY SECTION

A Letter of Transmittalv
B List of Principal Officialsxiii
C County Organizational Chartxiv
D Certificate of Achievement for Excellence in Financial Reporting..... xv

II FINANCIAL SECTION

A Report of Independent Accountants1
B Management’s Discussion and Analysis.....3
C Basic Financial Statements:
 Government-wide Financial Statements:
 Statement of Net Assets11
 Statement of Activities12
 Fund Financial Statements:
 Governmental Funds:
 Balance Sheet.....14
 Reconciliation of Total Governmental Fund Balances to Net Assets of
 Governmental Activities15
 Statement of Revenues, Expenditures and Changes in Fund Balances16
 Reconciliation of the Statement of Revenues, Expenditures and Changes
 in Fund Balances to the Statement of Activities17
 Statement of Revenues, Expenditures and Changes in Fund Balance
 (Budget and Actual):
 General Fund18
 Public Assistance Fund.....19
 Community MRDD Fund20
 Proprietary Funds:
 Statement of Net Assets21
 Statement of Revenues, Expenses and Changes in Fund Net Assets.....22
 Statement of Cash Flows23
 Fiduciary Funds:
 Statement of Assets and Liabilities.....25
Notes to the Basic Financial Statements26

D Combining and Individual Fund Statements and Schedules:

Nonmajor Governmental Financial Statements:

Combining Balance Sheet	68
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	69
Combining Balance Sheet – Nonmajor Special Revenue Funds.....	70
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Special Revenue Funds.....	78
Combining Balance Sheet – Nonmajor Debt Service Funds.....	86
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Debt Service Funds.....	87
Combining Balance Sheet – Nonmajor Capital Projects Funds.....	88
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Capital Projects Funds.....	90
Individual Schedules of Revenues, Expenditures and Changes in Fund Balance (Budget and Actual):	

Major Governmental Funds:

<i>General Fund</i>	92
<i>Special Revenue Funds:</i>	
Public Assistance Fund.....	98
Community MRDD Fund	99

Nonmajor Governmental Funds:

<i>Special Revenue Funds:</i>	
Dog and Kennel Fund.....	100
Children’s Services Fund.....	101
Real Estate Assessment Fund	102
Motor Vehicle and Gasoline Tax Fund.....	103
Recycle Drop-Off Fund	104
Adult Probation Fund.....	105
Planning Fund.....	106
Litter Control Fund	107
Child Support Enforcement Fund	108
Senior Citizen Levy Fund	109
Indigent Guardianship Fund	110
Legal Research Fund	111
Computer Replacement Fund	112
Certificate of Title Fund	113
County Recorder Equipment Fund	114

Nonmajor Governmental Funds: (Continued)

Special Revenue Funds (Continued):

Concealed Handgun Licensing Fund	115
Multi-Systemic Therapy Fund	116
Local Delinquency Prevention Fund	117
Juvenile Indigent Alcohol Treatment Fund	118
Family and Children First Fund	119
Community Based Facility Fund	120
Emergency Planning Fund.....	121
Granville South Sanitary Sewer Fund.....	122
Southwest Licking Watershed Fund	123
Johnstown-Monroe Sewer Fund	124
Conduct of Business Fund	125
Buildings and Flood Plain Fund	126
Domestic Violence Fund	127
Bicentennial Bell Fund	128
Indigent Council Fees Fund.....	129
Coroners Laboratory Fund.....	130
Delinquent Tax Collection Fund.....	131
Law Enforcement Education Fund	132
Open Space and Recreation Fund	133
Department of Youth Services Fund.....	134
Transit Board Fund	135
Ditch Maintenance Fund.....	136
Homeland Security Grant Fund	137
Comprehensive Integrated Services Fund	138
Help America Vote Act (HAVA)Fund	139

Debt Service Funds:

General Obligation Debt Fund.....	140
Special Assessment Fund.....	141

Capital Projects Funds:

Permanent Improvement Fund.....	142
Road Projects Fund	143
Airport Construction Fund.....	144
Capital Grants Fund	145
Bike Path Fund.....	146
Ditch Construction Fund.....	147
Computer Acquisition Fund.....	148
Special Assessment Construction Fund	149

Fiduciary Funds – Agency Fund:
 Combining Statement of Changes in Assets and Liabilities 152

Capital Assets Used in the Operation of Governmental Funds:
 Schedule by Source..... 159
 Schedule by Function and Activity..... 160
 Schedule of Changes by Function and Activity 161

III

STATISTICAL SECTION

General Governmental Expenditures by Function - Last Ten Years..... S 2
General Governmental Revenues by Source - Last Ten Years S 3
Property Tax Levies and Collections - Last Ten Years S 4
Assessed Valuations and Estimated True Values of Taxable
 Property - Last Ten Years..... S 5
Property Tax Rates – All Direct and Overlapping Governments - Last Ten Years S 6
Special Assessment Billings and Collections - Last Ten..... S 9
Computation of Legal Debt Margin S 10
Ratio of Net General Obligation Bonded Debt to Assessed Value and
 Net General Obligation Bonded Debt Per Capita - Last Ten Years S 11
Ratio of Annual Debt Service Expenditures for General Obligation Bonded Debt to
 Total General Governmental Expenditures - Last Ten Years S12
Computation of All Direct and Overlapping General Obligation Debt..... S 13
Revenue Bond Coverage – Wastewater Mortgage Bonds..... S 15
Demographic Statistics - Last Ten Years S 16
Property Value and Construction Permits - Last Ten Years..... S 17
Principal Taxpayers (Property Tax) S 18
Miscellaneous Statistical Data..... S 19

INTRODUCTORY SECTION



J. Terry Evans

Licking County Auditor

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

June 21, 2005

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, 2004 is hereby presented to its citizens. The report has been prepared in accordance with generally accepted accounting principles established by statements of the Governmental Accounting Standards Board (GASB), other authoritative pronouncements and guidelines recommended by the Government Finance Officers Association of the United States and Canada (GFOA).

Introduction

While there is no legal requirement for the preparation of this report, it represents a commitment by Licking County to conform to nationally recognized standards of excellence in financial reporting. Responsibility for both the accuracy of the presented data, and the completeness and fairness of the presentation, including all disclosures, rests with the County Auditor's Office. To the best of our knowledge and belief, the enclosed data, as presented, is accurate in all material respects, is presented in a manner designed to fairly set forth the financial position and results of operations of the County, and presents all disclosures necessary to enable the reader to gain an understanding of the County's financial activity.

Generally Accepted Accounting Principles require that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. Licking County's MD&A can be found immediately following the report of the independent accountants.

The 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* includes the Independent Accountants Report, Management's Discussion and Analysis, basic financial statements and notes that provide an overview of the County's financial position and operating results, the combining statements for nonmajor funds and other schedules that provide detailed information relative to the basic financial statements.
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.

***Letter of Transmittal
For the Year Ended December 31, 2004***

The Reporting Entity:

The accompanying basic financial statements comply with the provisions of Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, in that the financial statements include all the organizations, activities, functions and component units for which the County (the reporting entity) is financially accountable. Financial accountability is defined as the appointment of a voting majority of the component unit's board, and either (1) the County's ability to impose its will over the component unit, or (2) the possibility that the component unit will provide financial benefit to, or impose a financial burden on, the County. Therefore, the reporting entity of the County includes the following services: human and social services, health and community assistance related services, law enforcement, civil and criminal justice system services, road and bridge maintenance, and other general and administrative support services. The County also operates a water distribution system and a wastewater collection and treatment system which are reported as enterprise funds.

In addition to the services identified above, the County is financially accountable for the following entities: the Children's 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 and the Licking County Regional Airport Authority are reported as discretely presented component units in a separate column in the financial statements.

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

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

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

County Organization and Services:

Licking County was established by an act of the State Legislature in 1808 and is located in the central part of the state. Newark is the County seat and is located approximately 30 miles east of Columbus and 10 miles north of interstate 70. The County is ranked as the second largest county in Ohio in terms of area. It's 688.05 square miles serves a residential population estimated at 151,705. 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.

LICKING COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2004

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.

Economic Outlook

Licking County is one of the fastest growing areas in Ohio. The 2004 unemployment rate for Licking County of 7.2% was very close to the State average. Historically, Licking County has experienced lower unemployment rates than that of Ohio and the nation as a whole.

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

The 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 lessee at the former Newark Air Force Base continuing to provide services to the United States Armed Services.

***Letter of Transmittal
For the Year Ended December 31, 2004***

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

Construction continued on the multi-county juvenile detention center. Located in Fairfield County, this partnership includes Licking, Fairfield, Hocking, and Perry Counties. The project is expected to be completed in early 2004. The detention center will have a maximum capacity of 52 beds and the staff will consist of more than 50 employees.

The new Countyride Program, a partnership with several agencies in Licking County now offers bus service to the Newark/Heath area for transit dependents, as well as anyone interested in utilizing public transportation services. The County is continuing to work with residents, LCATS and ODOT on plans for the widening and improvement of state route 161.

The Licking County Transit Board received a grant to construct a transit facility that will house all aspects of the public transportation provided to County residents.

The facility is a steel structure with three stand-alone offices, a conference room, a driver's lounge, a dispatch office, a storage area, a waiting area, and three cubicles. There is also an open area that can be used for staff growth in the future. In addition, there is a maintenance bay, a wash bay, and a parts storage area in the attached garage.

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.

LICKING COUNTY, OHIO

***Letter of Transmittal
For the Year Ended December 31, 2004***

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:

- | | | | |
|---|---------------------------|---|------------------------|
| * | Personal services | * | Materials and supplies |
| * | Contractual services | * | Capital Outlay |
| * | Travel and Transportation | * | Debt Service |
| * | Transfers | | Principal |
| | | | Interest |

Lower levels within each object are accounted for and reported internally. Such lower levels are referred to as line items of expenditure. Estimated amounts must be encumbered prior to final approval of purchase orders or other contracts to vendors. Unencumbered appropriations return (lapse) to the unappropriated balances in the individual funds at the end of each fiscal year which coincides with the calendar year. Appropriations, both original and supplemental, must be authorized by the Board of County Commissioners. Supplemental appropriations occurred numerous times during the year, to provide funding for various contingencies.

LICKING COUNTY, OHIO

**Letter of Transmittal
For the Year Ended December 31, 2004**

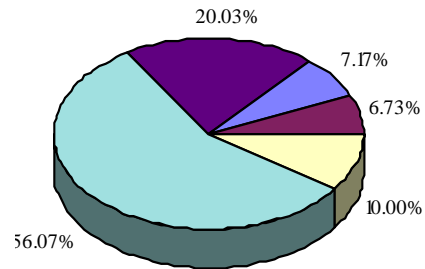
Cash Management:

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.

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, 2004:

Cash Resources	2004	%
Cash	\$4,263,092	7.17
STAR Ohio	\$4,000,000	6.73
Repurchase Agreement	5,944,308	10.00
Certificates of Deposits	33,334,000	56.07
U.S. Government Securities	11,909,906	20.03
Total Resources	\$59,451,306	100.00



At year end, the bank balance of the County's (primary government) deposits was \$35,362,546. 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.

***Letter of Transmittal
For the Year Ended December 31, 2004***

Risk Management:

The proactive approach that the administration employs in addressing its ongoing operations is reflected in the composition of the County's insurance protection package and its very favorable loss experience.

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

In addition to the above coverages the County administers a self-insured risk program that pays all general liability claims.

Other Information

Independent Audit:

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

Awards:

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Licking County, Ohio for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2003. 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.

***Letter of Transmittal
For the Year Ended December 31, 2004***

Acknowledgments:

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

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

Special acknowledgment is extended to the staff of Donald J. Schonhardt and Associates, Inc. for their continued guidance in the preparation of the Comprehensive 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,



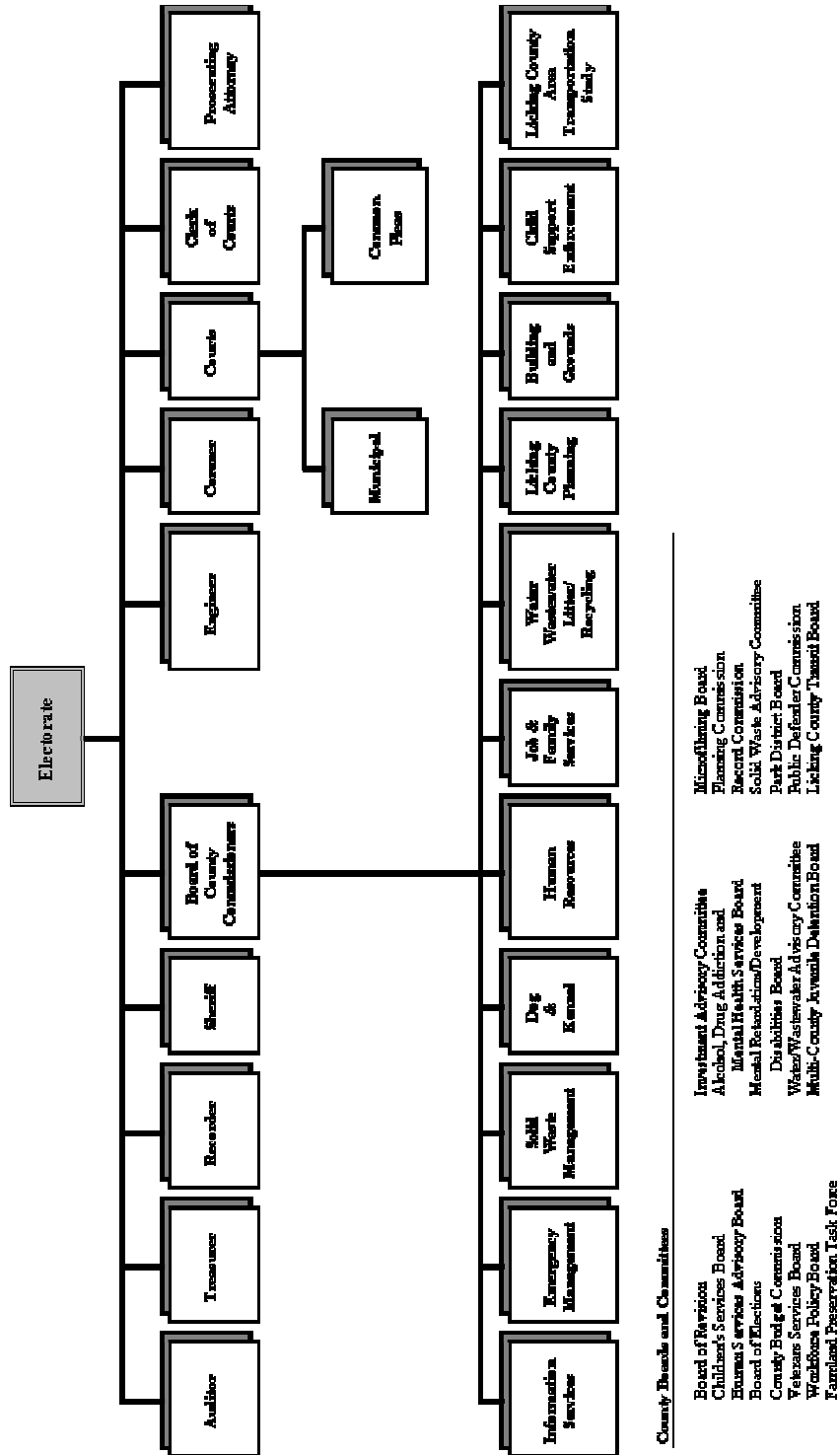
J. Terry Evans
Licking County Auditor

LICKING COUNTY, OHIO

List of Elected Officials For the Year Ended December 31, 2004

NAME	OFFICE	TERM EXPIRES
BOARD OF COUNTY COMMISSIONERS		
Jay N. Baird	Commissioner	12/31/06
Timothy E. Bubb	Commissioner	01/01/09
Marcia J. Phelps	Commissioner	01/02/09
OTHER ELECTED OFFICIALS		
J. Terry Evans	Auditor	03/11/07
Michael L. Smith	Treasurer	09/02/09
Timothy Lollo	Engineer	01/02/09
Gary Walters	Clerk of Courts	01/02/09
Bryan Long	Recorder	01/02/09
Timothy (Randy) Thorp	Sheriff	01/02/09
Robert Becker	Prosecutor	01/02/09
Dr. Robert Raker	Coroner	01/02/09
COMMON PLEAS COURT		
Honorable Jon Spahr	Judge	12/31/06
Honorable Thomas Marcelain	Judge	02/08/09
<i>Domestic Division:</i>		
Honorable Russell Steiner	Judge	12/31/08
Honorable Craig Baldwin	Judge	02/08/10
<i>Probate/Juvenile Division:</i>		
Honorable Robert Hoover	Judge	02/08/09
COUNTY MUNICIPAL COURT		
Honorable Michael Higgins	Judge	12/31/07
Honorable David Branstool	Judge	12/31/05
Larry Brown	Clerk of Courts	12/31/07

County Organizational Chart
For the Year Ended December 31, 2004



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, 2003

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.

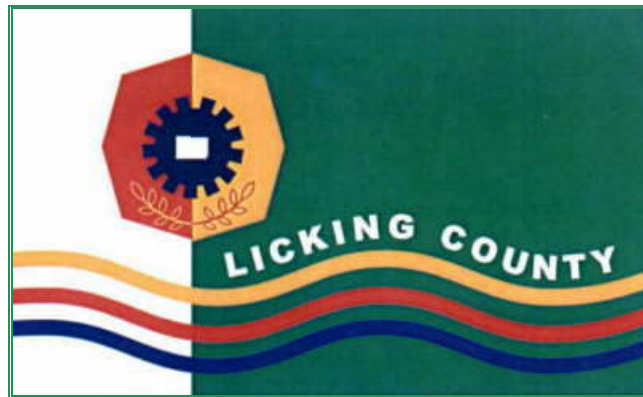


Nancy L. Zjelke

President

Jeffrey R. Emer

Executive Director



FINANCIAL SECTION



WOLFE, WILSON, & PHILLIPS, INC.
CERTIFIED PUBLIC ACCOUNTANTS
37 S. SEVENTH STREET • ZANESVILLE, OHIO 43701
(740) 453-9600 • FAX - (740) 453-9763
www.wwpcpa.com

INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Licking County
Newark, Ohio 43055

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Licking County as of and for the year ended December 31, 2004, which collectively comprise the County's financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Licking County as of December 31, 2004, and the respective changes in financial position and cash flows, where applicable, and the respective budgetary comparison for the General Fund and each major fund, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated June 21, 2005, on our consideration of Licking County's internal control structure over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Management's discussion and analysis is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

Independent Auditors Report

Page 2

Our audit was made for the purpose of forming an opinion on the financial statements that collectively comprise Licking County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and statistical tables listed in the table of contents are presented for purposes of additional analysis and are not part of the basic financial statements of the County. The combining and individual nonmajor fund financial statements have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

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

Wolfe, Wilson & Phillips, Inc.

Zanesville, Ohio

June 21, 2005

This discussion and analysis of Licking County's financial performance provides an overall review of the County's financial activities for the fiscal year ended December 31, 2004. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter, notes to the basic financial statements and financial statements to enhance their understanding of the County's financial performance.

FINANCIAL HIGHLIGHTS

Key financial highlights for 2004 are as follows:

- ❑ In total, net assets increased \$901,775. Net assets of governmental activities increased \$919,781, which represents a 1% increase from 2003. Net assets of business-type activities decreased \$18,006 or less than 1% from 2003.
- ❑ General revenues accounted for \$49,107,083 in revenue or 55% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for \$40,831,140 or 45% of total revenues of \$89,938,223.
- ❑ The County had \$86,603,515 in expenses related to governmental activities; only \$38,378,952 of these expenses were offset by program specific charges for services, grants or contributions.
- ❑ Among major funds, the general fund had \$34,326,514 in revenues and \$33,300,705 in expenditures. The general fund's fund balance decreased \$1,859,076 to a balance of \$8,376,542.
- ❑ Net assets for enterprise funds decreased by \$18,006. This represents a less than 1% change from the previous year.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

These statements are as follows:

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

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

Government-wide Statements

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

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

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

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

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

Fund Financial Statements

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

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

LICKING COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2004

Unaudited

Proprietary Funds – Proprietary funds use the same basis of accounting as business-type activities; therefore, these statements will essentially match.

Fiduciary Funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. The accounting used for fiduciary funds is much like that of the proprietary funds. We exclude these activities from the County's other financial statements because the assets cannot be utilized by the County to finance its operations.

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The following table provides a summary of the County's net assets for 2004 compared to 2003.

	Governmental Activities		Business-type Activities		Total	
	2003	2004	2003	2004	2003	2004
Current and other assets	\$68,277,514	\$70,567,240	\$2,786,572	\$3,877,175	\$71,064,086	\$74,444,415
Capital assets, Net	58,863,293	58,271,243	9,740,617	9,666,219	68,603,910	67,937,462
Total assets	127,140,807	128,838,483	12,527,189	13,543,394	139,667,996	142,381,877
Long-term debt outstanding	15,071,936	14,349,393	975,937	831,440	16,047,873	15,180,833
Other liabilities	25,824,588	27,325,026	123,130	1,380,749	25,947,718	28,705,775
Total liabilities	40,896,524	41,674,419	1,099,067	2,212,189	41,995,591	43,886,608
Net assets						
Invested in capital assets, net of related debt	45,370,847	45,519,865	9,066,867	8,895,219	54,437,714	54,415,084
Restricted	28,574,205	23,353,099	0	0	28,574,205	23,353,099
Unrestricted	12,299,231	18,291,100	2,361,255	2,435,986	14,660,486	20,727,086
Total net assets	\$86,244,283	\$87,164,064	\$11,428,122	\$11,331,205	\$97,672,405	\$98,495,269

LICKING COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2004**

Unaudited

Changes in Net Assets – The following table shows the changes in net assets for the fiscal year 2004:

	Governmental Activities		Business-type Activities		Total	
	2003	2004	2003	2004	2003	2004
Revenues						
Program Revenues:						
Charges for Services and Sales	\$11,228,371	\$10,903,781	\$2,282,556	\$2,452,188	\$13,510,927	\$13,355,969
Operating Grants and Contributions	26,576,488	27,475,171	0	0	26,576,488	27,475,171
General Revenues:						
Property Taxes	18,109,509	17,592,088	0	0	18,109,509	17,592,088
Sales Taxes	15,400,816	16,339,191	0	0	15,400,816	16,339,191
Shared Revenues	11,095,136	12,303,812	0	0	11,095,136	12,303,812
Investment Earnings	816,069	897,246	0	0	816,069	897,246
Miscellaneous	1,826,113	1,974,746	0	0	1,826,113	1,974,746
Total Revenues	<u>85,052,502</u>	<u>87,486,035</u>	<u>2,282,556</u>	<u>2,452,188</u>	<u>87,335,058</u>	<u>89,938,223</u>
Program Expenses						
Public Safety	17,278,575	18,654,734	0	0	17,278,575	18,654,734
Health	585,703	558,330	0	0	585,703	558,330
Human Services	37,027,296	35,766,499	0	0	37,027,296	35,766,499
Community and Economic Development	1,176,260	1,480,174	0	0	1,176,260	1,480,174
Public Works	5,541,379	7,517,793	0	0	5,541,379	7,517,793
General Government	17,532,928	19,109,141	0	0	17,532,928	19,109,141
Intergovernmental	2,754,171	2,830,516	0	0	2,754,171	2,830,516
Debt Service:						
Interest and Fiscal Charges	1,054,189	686,328	0	0	1,054,189	686,328
Water	0	0	278,789	259,805	278,789	259,805
Wastewater	0	0	2,136,398	2,173,128	2,136,398	2,173,128
Total Expenses	<u>82,950,501</u>	<u>86,603,515</u>	<u>2,415,187</u>	<u>2,432,933</u>	<u>85,365,688</u>	<u>89,036,448</u>
Change in Net Assets Before Transfers	2,102,001	882,520	(132,631)	19,255	1,969,370	901,775
Transfers	22,985	37,261	(22,985)	(37,261)	0	0
Total Change in Net Assets	2,124,986	919,781	(155,616)	(18,006)	1,969,370	901,775
Beginning Net Assets	84,119,297	86,244,283	11,504,827	11,349,211	95,624,124	97,593,494
Ending Net Assets	<u>\$86,244,283</u>	<u>\$87,164,064</u>	<u>\$11,349,211</u>	<u>\$11,331,205</u>	<u>\$97,593,494</u>	<u>\$98,495,269</u>

Governmental Activities

Net assets of the County's governmental activities increased by \$919,781. This represents a 1% change from last year. Decreases in recorder fees contributed to the decrease in charges for services and sales, while shared revenues increased as a result of increases in homestead and rollback receipts.

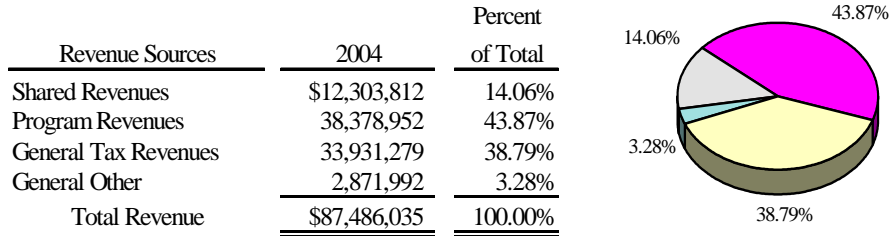
Tax revenue accounted for \$33,931,279 of the \$87,486,035 in total revenues for governmental activities. Sales tax accounted for \$16,339,191, or approximately 48% of total tax revenue.

LICKING COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2004**

Unaudited

The County's direct charges to users of governmental services totaled \$10,903,781. This amount represents 12.5% of total revenues for governmental activities and 28.1% of program specific revenues.



Business-Type Activities

Net assets of the business-type activities decreased by \$18,006. This represents less than a 1% decrease from 2003. These programs had revenues of \$2,452,188 and expenses of \$2,432,933 for fiscal year 2004. Business activities receive no support from tax revenues and remain self-supporting.

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

The County's governmental funds reported a combined fund balance of \$34,778,413 which is more than last year's total of \$33,470,882. The schedule below indicates the fund balance and the total change in fund balance by fund type as of December 31, 2004 and 2003.

	Fund Balance December 31, 2004	Fund Balance/(Deficit) December 31, 2003	Increase (Decrease)
General	\$8,376,542	\$10,235,618	(\$1,859,076)
Public Assistance	2,000,969	(65,335)	2,066,304
Community MRDD	5,892,796	5,098,754	794,042
Other Governmental	18,508,106	18,201,845	306,261
Total	\$34,778,413	\$33,470,882	\$1,307,531

LICKING COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2004

Unaudited

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

	2004	2003	Increase
	Revenues	Revenues	(Decrease)
Taxes	\$22,649,881	\$21,801,168	\$848,713
Intergovernmental Revenues	4,949,654	4,531,756	417,898
Charges for Services	4,755,512	5,123,205	(367,693)
Licenses and Permits	10,793	15,755	(4,962)
Investment Earnings	818,838	762,233	56,605
Fines and Forfeitures	286,385	299,320	(12,935)
All Other Revenue	855,451	785,355	70,096
Total	<u>\$34,326,514</u>	<u>\$33,318,792</u>	<u>\$1,007,722</u>

General Fund revenues in 2004 increased approximately 3.0% compared to revenues in fiscal year 2003. Increases in tax revenues can be attributed to higher sales tax receipts, while intergovernmental revenues increased as a result of increases in homestead and rollback receipts. Decreases in recorder fee collections contributed to the decrease in charges for services.

	2004	2003	Increase
	Expenditures	Expenditures	(Decrease)
Public Safety	\$14,970,308	\$14,292,887	\$677,421
Health	213,191	254,779	(41,588)
Human Services	1,266,491	1,402,272	(135,781)
Community and Economic Development	535,657	563,540	(27,883)
Public Works	76,312	74,383	1,929
General Government	15,664,405	14,380,298	1,284,107
Capital Outlay	47,040	0	47,040
Intergovernmental	527,301	535,855	(8,554)
Total	<u>\$33,300,705</u>	<u>\$31,504,014</u>	<u>\$1,796,691</u>

Expenditures increased by \$1,796,691 or 5.7% over the prior year. This is mainly the result of increases in the public safety and general government function. The increases in public safety were the result of increases in salaries within the sheriffs department, as well as increases in prisoner medical expenses. The large increase in general government can be attributed to increases in amounts for purchased services within the juvenile court department, as well as increases in capital expenditures within the information management systems department.

Public Assistance Fund – The County's Public Assistance Fund balance increased significantly as a result of increases in state and federal grant monies received.

Community MRDD Fund – The fund balance reported in the Community MRDD Fund increased by approximately 16% as a result of increases in grant monies as well as proceeds received from the sale of capital assets.

LICKING COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2004

Unaudited

The County's budget is prepared according to Ohio law and is based on accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The most significant budgeted fund is the General Fund.

During the course of fiscal year 2004 the County amended its General Fund budget several times, none significant.

For the General Fund, budget basis revenue of \$33.8 million was slightly higher than the original budget estimates of \$33.6 million. The General Fund had an adequate fund balance to cover expenditures.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of fiscal 2004 the County had \$67,937,462 net of accumulated depreciation invested in land, buildings, equipment, vehicles and infrastructure. Of this total, \$58,271,243 was related to governmental activities and \$9,666,219 to the business-type activities. The following table shows fiscal 2003 and 2004 balances:

	Governmental Activities		Increase (Decrease)
	2004	2003	
Land	\$6,634,633	\$6,634,633	\$0
Buildings and Improvements	16,845,405	17,037,627	(192,222)
Machinery and Equipment	10,592,980	9,838,068	754,912
Infrastructure	68,216,840	67,092,130	1,124,710
Less: Accumulated Depreciation	(44,018,615)	(41,739,165)	(2,279,450)
Totals	\$58,271,243	\$58,863,293	(\$592,050)

	Business - Type Activities		Increase (Decrease)
	2004	2003	
Land	\$158,839	\$158,839	\$0
Construction in Progress	315,000	0	315,000
Buildings	11,004,942	11,004,942	0
Machinery and Equipment	747,512	661,384	86,128
Infrastructure	4,819,535	4,819,535	0
Less: Accumulated Depreciation	(7,379,609)	(6,982,994)	(396,615)
Totals	\$9,666,219	\$9,661,706	\$4,513

The primary increases occurred in machinery and infrastructure. These amounts represent routine additions to equipment as well as street repaving and bridge replacement. Additional information on the County's capital assets can be found in Note 9.

Debt

At December 31, 2004, the County had \$11.4 million in general obligation bonds outstanding, \$941,911 due within one year. The following table summarizes the County's debt outstanding as of December 31, 2004:

	2004	2003
Governmental Activities:		
General Obligation Bonds	\$10,908,780	\$11,793,630
Special Assessment Bonds	181,598	218,816
Compensated Absences	3,259,015	3,059,490
Total Governmental Activities	14,349,393	15,071,936
Business-Type Activities:		
Mortgage Revenue Bond	316,000	412,000
General Obligation Bond	455,000	495,000
Compensated Absences	60,440	68,937
Total Business-Type Activities	831,440	975,937
Totals	\$15,180,833	\$16,047,873

Additional information on the County's long-term debt can be found in Note 12.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The economic downturn that the Country has recently experienced has certainly had an impact on all levels of state and local government. The County's budget for the general fund in 2005 is very conservative. Total revenues are projected to be almost equal to what was actually received in fiscal year 2004.

Although this conservative budget is a reflection of a volatile economic climate, local business development in the County continues to grow. County commissioners approved an enterprise zone tax abatement for ProLogis, a Denver based industrial park developer. ProLogis is one of the largest industrial park developers in the world. This may create as many as 1200 jobs in the area. This may also mean as much as \$6.8 million for Etna Township and Southwest Licking schools over the next 30 years. Newark could receive upwards of \$2.3 million and as much as \$4.5 million would be set aside for improvements to the park. The park is located in the Southgate Corporation's Etna Corporate Park on US Route 40.

REQUESTS FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information contact J. Terry Evans, Auditor of Licking County.

LICKING COUNTY, OHIO

**Statement of Net Assets
December 31, 2004**

	Governmental Activities	Business-Type Activities	Total	Component Units	
				Airport Authority	LICCO Incorporated
Assets:					
Cash and Cash Equivalents	\$ 26,264,619	\$ 3,638,844	\$ 29,903,463	\$ 127,642	\$ 91,173
Cash and Cash Equivalents in Segregated Accounts	44,064	0	44,064	0	0
Cash and Cash Equivalents with Fiscal Agent	87,829	0	87,829	0	0
Investments	11,909,906	0	11,909,906	0	708,514
Receivables:					
Taxes	23,742,943	0	23,742,943	0	0
Accounts	293,156	219,905	513,061	6,656	61,022
Intergovernmental	5,256,105	0	5,256,105	0	0
Interest	54,544	3,239	57,783	0	0
Loans	2,536,548	0	2,536,548	0	0
Internal Balance	10,635	(10,635)	0	0	0
Inventory of Supplies at Cost	219,610	25,822	245,432	0	9,387
Prepaid Items	147,281	0	147,281	75	6,973
Non-Depreciable Capital Assets	6,634,633	473,839	7,108,472	0	0
Depreciable Capital Assets, Net	51,636,610	9,192,380	60,828,990	0	55,704
Total Assets	128,838,483	13,543,394	142,381,877	134,373	932,773
Liabilities:					
Accounts Payable	1,734,498	95,657	1,830,155	744	8,586
Accrued Wages and Benefits	2,120,386	28,413	2,148,799	0	23,763
Intergovernmental Payable	1,024,988	24,691	1,049,679	0	0
Claims Payable	622,528	0	622,528	0	0
Retainage Payable	52,059	0	52,059	0	0
Deferred Revenue	19,949,000	0	19,949,000	0	0
Compensated Absences Payable	88,368	0	88,368	0	0
Accrued Interest Payable	72,199	11,988	84,187	0	0
General Obligation Notes Payable	1,661,000	1,220,000	2,881,000	0	0
Long Term Liabilities:					
Due Within One Year	2,594,621	140,000	2,734,621	0	0
Due in More Than One Year	11,754,772	691,440	12,446,212	0	0
Total Liabilities	41,674,419	2,212,189	43,886,608	744	32,349
Net Assets:					
Invested in Capital Assets, Net of Related Debt	45,519,865	8,895,219	54,415,084	0	55,704
Restricted For:					
Debt Service	3,862,003	0	3,862,003	0	0
Street Improvements	2,072,577	0	2,072,577	0	0
Job and Family Services	2,631,204	0	2,631,204	0	0
MRDD	5,770,890	0	5,770,890	0	0
Community and Economic Development	3,618,911	0	3,618,911	0	0
Other Purposes	5,397,514	0	5,397,514	0	0
Unrestricted	18,291,100	2,435,986	20,727,086	133,629	844,720
Total Net Assets	\$ 87,164,064	\$ 11,331,205	\$ 98,495,269	\$ 133,629	\$ 900,424

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

**Statement of Activities
For the Year Ended December 31, 2004**

	Program Revenues		
	Expenses	Charges for Services and Sales	Operating Grants and Contributions
Governmental Activities:			
Public Safety	\$ 18,654,734	\$ 296,121	\$ 2,774,486
Health	558,330	291,448	0
Human Services	35,766,499	1,492,843	22,788,803
Community and Economic Development	1,480,174	0	154,459
Public Works	7,517,793	515,410	1,227,866
General Government	19,109,141	8,307,959	529,557
Intergovernmental	2,830,516	0	0
Interest and Fiscal Charges	686,328	0	0
Total Governmental Activities	86,603,515	10,903,781	27,475,171
Business-Type Activities:			
Water	259,805	305,943	0
Wastewater	2,173,128	2,146,245	0
Total Business-Type Activities	2,432,933	2,452,188	0
Total Primary Government	\$ 89,036,448	\$ 13,355,969	\$ 27,475,171
Component Units:			
Airport Authority	\$ 398,852	\$ 407,470	\$ 0
LICCO Incorporated	2,570,590	2,577,202	0
Total Component Units	\$ 2,969,442	\$ 2,984,672	\$ 0

General Revenues

Property Taxes Levied for:

General Purposes

Special Purposes

Sales Tax

Shared Revenues

Investment Earnings

Miscellaneous

Transfers

Total General Revenues and Transfers

Change in Net Assets

Net Assets Beginning of Year - Restated

Net Assets End of Year

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

Net (Expense) Revenue and Changes in Net Assets			Component Units	
Governmental Activities	Business-Type Activities	Total	Airport Authority	LICCO Incorporated
\$ (15,584,127)	\$ 0	\$ (15,584,127)		
(266,882)	0	(266,882)		
(11,484,853)	0	(11,484,853)		
(1,325,715)	0	(1,325,715)		
(5,774,517)	0	(5,774,517)		
(10,271,625)	0	(10,271,625)		
(2,830,516)	0	(2,830,516)		
(686,328)	0	(686,328)		
<u>(48,224,563)</u>	<u>0</u>	<u>(48,224,563)</u>		
0	46,138	46,138		
0	(26,883)	(26,883)		
<u>0</u>	<u>19,255</u>	<u>19,255</u>		
<u>(48,224,563)</u>	<u>19,255</u>	<u>(48,205,308)</u>		
			\$ 8,618	\$ 0
			<u>0</u>	<u>6,612</u>
			<u>8,618</u>	<u>6,612</u>
6,132,685	0	6,132,685	0	0
11,459,403	0	11,459,403	0	0
16,339,191	0	16,339,191	0	0
12,303,812	0	12,303,812	0	0
897,246	0	897,246	0	42,834
1,974,746	0	1,974,746	0	0
37,261	(37,261)	0	0	0
<u>49,144,344</u>	<u>(37,261)</u>	<u>49,107,083</u>	<u>0</u>	<u>42,834</u>
919,781	(18,006)	901,775	8,618	49,446
86,244,283	11,349,211	97,593,494	125,011	850,978
<u>\$ 87,164,064</u>	<u>\$ 11,331,205</u>	<u>\$ 98,495,269</u>	<u>\$ 133,629</u>	<u>\$ 900,424</u>

LICKING COUNTY, OHIO

**Balance Sheet
Governmental Funds
December 31, 2004**

	General	Public Assistance	Community MRDD	Other Governmental Funds	Total Governmental Funds
Assets:					
Cash and Cash Equivalents	\$ 3,739,634	\$ 1,324,882	\$ 2,936,825	\$ 13,422,083	\$ 21,423,424
Cash and Cash Equivalents with Fiscal Agent	0	0	0	112,178	112,178
Investments	3,009,456	1,390,310	3,145,136	4,365,004	11,909,906
Receivables:					
Taxes	10,141,023	0	6,770,953	6,830,967	23,742,943
Accounts	135,096	207	3,202	154,651	293,156
Intergovernmental	739,970	366	286,534	4,229,235	5,256,105
Interest	50,082	0	0	800	50,882
Loans	0	0	0	2,536,548	2,536,548
Interfund Loans Receivables	453,316	0	0	94,000	547,316
Inventory of Supplies, at Cost	92,821	5,978	0	120,811	219,610
Prepaid Items	147,281	0	0	0	147,281
Total Assets	\$ 18,508,679	\$ 2,721,743	\$ 13,142,650	\$ 31,866,277	\$ 66,239,349
Liabilities:					
Accounts Payable	\$ 578,809	\$ 368,938	\$ 92,545	\$ 694,206	\$ 1,734,498
Accrued Wages and Benefits Payable	1,236,268	255,403	278,700	345,083	2,115,454
Intergovernmental Payable	352,387	84,153	78,734	507,587	1,022,861
Retainage Payable	0	0	0	52,059	52,059
Interfund Payable	0	0	0	536,681	536,681
Deferred Revenue	7,914,970	0	6,797,689	9,540,255	24,252,914
Compensated Absences Payable	49,703	12,280	2,186	0	64,169
Accrued Interest Payable	0	0	0	21,300	21,300
General Obligation Notes Payable	0	0	0	1,661,000	1,661,000
Total Liabilities	10,132,137	720,774	7,249,854	13,358,171	31,460,936
Fund Balances:					
Reserved for Encumbrances	346,946	0	181,869	975,457	1,504,272
Reserved for Prepaid Items	154,549	0	0	0	154,549
Reserved for Supplies Inventory	92,821	5,978	0	120,811	219,610
Reserved for Debt Service	0	0	0	3,832,902	3,832,902
Reserved for Loans Receivable	0	0	0	2,486,056	2,486,056
Undesignated, Unreserved in:					
General Fund	7,782,226	0	0	0	7,782,226
Special Revenue Funds	0	1,994,991	5,710,927	11,919,574	19,625,492
Capital Projects Funds (Deficit)	0	0	0	(826,694)	(826,694)
Total Fund Balances	8,376,542	2,000,969	5,892,796	18,508,106	34,778,413
Total Liabilities and Fund Balances	\$ 18,508,679	\$ 2,721,743	\$ 13,142,650	\$ 31,866,277	\$ 66,239,349

LICKING COUNTY, OHIO

***Reconciliation Of Total Governmental Fund Balances
To Net Assets Of Governmental Activities
December 31, 2004***

Total Governmental Fund Balances		\$ 34,778,413
<i>Amounts reported for governmental activities in the statement of net assets are different because</i>		
Capital Assets used in governmental activities are not resources and therefore are not reported in the funds.		58,271,243
Other long-term assets are not available to pay for current- period expenditures and therefore are deferred in the funds.		4,303,914
Internal service funds are used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.		4,210,786
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.		
	General Obligation Bonds	(10,908,780)
	Special Assessment Bonds Payable	(181,598)
	Compensated Absences Payable	(3,259,015)
	Accrued Interest Payable	(50,899)
		<u>(14,400,292)</u>
<i>Net Assets of Governmental Activities</i>		<u><u>\$ 87,164,064</u></u>

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

**Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2004**

	General	Public Assistance	Community MRDD	Other Governmental Funds	Total Governmental Funds
Revenues:					
Taxes	\$ 22,649,881	\$ 0	\$ 5,571,172	\$ 6,299,860	\$ 34,520,913
Intergovernmental Revenues	4,949,654	12,281,861	3,605,926	18,730,391	39,567,832
Charges for Services	4,755,512	0	642,047	4,306,387	9,703,946
Licenses and Permits	10,793	0	0	269,978	280,771
Investment Earnings	818,838	0	0	16,170	835,008
Special Assessments	0	0	0	111,050	111,050
Fines and Forfeitures	286,385	0	0	515,790	802,175
All Other Revenue	855,451	570,504	228,850	319,941	1,974,746
Total Revenue	34,326,514	12,852,365	10,047,995	30,569,567	87,796,441
Expenditures:					
Current:					
Public Safety	14,970,308	0	0	3,065,408	18,035,716
Health	213,191	0	0	279,949	493,140
Human Services	1,266,491	12,991,293	9,400,953	11,913,188	35,571,925
Community and Economic Development	535,657	0	0	941,487	1,477,144
Public Works	76,312	0	0	6,930,982	7,007,294
General Government	15,664,405	0	0	3,386,743	19,051,148
Capital Outlay	47,040	0	0	549,212	596,252
Intergovernmental	527,301	0	0	2,303,215	2,830,516
Debt Service:					
Principal Retirement	0	0	0	922,068	922,068
Interest & Fiscal Charges	0	0	0	691,453	691,453
Total Expenditures	33,300,705	12,991,293	9,400,953	30,983,705	86,676,656
Excess (Deficiency) of Revenues Over Expenditures	1,025,809	(138,928)	647,042	(414,138)	1,119,785
Other Financing Sources (Uses):					
Sale of Capital Assets	0	0	147,000	0	147,000
Transfers In	73,176	2,201,492	0	4,054,449	6,329,117
Transfers Out	(2,970,500)	0	0	(3,321,356)	(6,291,856)
Total Other Financing Sources (Uses)	(2,897,324)	2,201,492	147,000	733,093	184,261
Net Change in Fund Balances	(1,871,515)	2,062,564	794,042	318,955	1,304,046
Fund Balances (Deficit) at Beginning of Year	10,235,618	(65,335)	5,098,754	18,201,845	33,470,882
Increase (Decrease) in Inventory Reserve	12,439	3,740	0	(12,694)	3,485
Fund Balances End of Year	\$ 8,376,542	\$ 2,000,969	\$ 5,892,796	\$ 18,508,106	\$ 34,778,413

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

**Reconciliation Of The Statement Of Revenues, Expenditures
And Changes In Fund Balances Of Governmental Funds
To The Statement Of Activities
For The Year Ended December 31, 2004**

Net Change in Fund Balances - Total Governmental Funds \$ 1,304,046

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period.

Capital Outlay	1,961,797	
Depreciation Expense	<u>(2,503,870)</u>	(542,073)

Governmental Funds only report the disposal of assets to the extent proceeds are received from sale. In the statement of activities, a gain or loss is reported for each disposal.

This is the amount of the loss on the disposal of capital assets net proceeds received.		(49,977)
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		(358,435)
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The issuance of long-term debt provides current financial resources to governmental funds, but has no effect on net assets. In addition, the payment of bond principal is an expenditure in the governmental funds, but reduces long-term liabilities in the statement of net assets.

General Obligation Bond Principal Payment	884,850	
Special Assessment Bond Principal Payment	<u>37,218</u>	922,068

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.		5,125
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Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.

Compensated Absences	(199,525)	
Change in Inventory	<u>3,485</u>	(196,040)

The internal service funds are used by management to charge the costs of services to individual funds is not reported in the statement of activities.

Governmental fund expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service funds are allocated among the governmental activities.		(164,933)
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Change in Net Assets of Governmental Activities		<u><u>\$ 919,781</u></u>
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See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

**Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2004**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 21,454,005	\$ 21,559,200	\$ 22,628,102	\$ 1,068,902
Intergovernmental Revenue	4,781,356	4,804,800	4,938,844	134,044
Charges for Services	4,871,364	4,895,250	4,841,547	(53,703)
Licenses and Permits	15,225	15,300	10,893	(4,407)
Investment Earnings	1,519,550	1,527,000	1,728,496	201,496
Fines and Forfeitures	273,658	275,000	274,076	(924)
All Other Revenues	715,542	719,050	865,972	146,922
Total Revenues	<u>33,630,700</u>	<u>33,795,600</u>	<u>35,287,930</u>	<u>1,492,330</u>
Expenditures:				
Current:				
Public Safety	16,733,047	16,251,539	15,266,691	984,848
Health	368,848	369,986	208,812	161,174
Human Services	1,966,375	1,919,765	1,313,191	606,574
Community and Economic Development	546,294	566,294	556,419	9,875
Public Works	75,655	75,655	75,483	172
General Government	16,919,904	17,048,202	15,906,373	1,141,829
Capital Outlay	0	50,000	47,040	2,960
Intergovernmental	527,301	527,301	527,301	0
Total Expenditures	<u>37,137,424</u>	<u>36,808,742</u>	<u>33,901,310</u>	<u>2,907,432</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,506,724)	(3,013,142)	1,386,620	4,399,762
Other Financing Sources (Uses):				
Transfers In	0	112,925	119,501	6,576
Transfers Out	(3,171,599)	(3,076,825)	(3,016,825)	60,000
Advances Out	0	(360,000)	(205,000)	155,000
Total Other Financing Sources (Uses):	<u>(3,171,599)</u>	<u>(3,323,900)</u>	<u>(3,102,324)</u>	<u>221,576</u>
Net Change in Fund Balances	(6,678,323)	(6,337,042)	(1,715,704)	4,621,338
Fund Balance at Beginning of Year	5,591,170	5,591,170	5,591,170	0
Prior Year Encumbrances	964,390	964,390	964,390	0
Fund Balance at End of Year	<u>\$ (122,763)</u>	<u>\$ 218,518</u>	<u>\$ 4,839,856</u>	<u>\$ 4,621,338</u>

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

**Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Public Assistance Fund
For the Year Ended December 31, 2004**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 11,674,294	\$ 12,132,100	\$ 12,336,685	\$ 204,585
All Other Revenues	707,938	735,700	570,934	(164,766)
Total Revenues	<u>12,382,232</u>	<u>12,867,800</u>	<u>12,907,619</u>	<u>39,819</u>
Expenditures:				
Human Services	15,528,846	15,544,846	13,457,316	2,087,530
Total Expenditures	<u>15,528,846</u>	<u>15,544,846</u>	<u>13,457,316</u>	<u>2,087,530</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,146,614)	(2,677,046)	(549,697)	2,127,349
Other Financing Sources (Uses):				
Transfers In	2,399,000	2,399,000	2,201,492	(197,508)
Total Other Financing Sources (Uses)	<u>2,399,000</u>	<u>2,399,000</u>	<u>2,201,492</u>	<u>(197,508)</u>
Net Change in Fund Balance	(747,614)	(278,046)	1,651,795	1,929,841
Fund Balance at Beginning of Year	469,569	469,569	469,569	0
Prior Year Encumbrances	301,309	301,309	301,309	0
Fund Balance at End of Year	<u>\$ 23,264</u>	<u>\$ 492,832</u>	<u>\$ 2,422,673</u>	<u>\$ 1,929,841</u>

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

**Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – County MRDD Fund
For the Year Ended December 31, 2004**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 5,558,059	\$ 5,385,500	\$ 5,571,172	\$ 185,672
Intergovernmental Revenues	3,611,628	3,499,500	3,511,056	11,556
Charges for Services	619,225	600,000	642,047	42,047
All Other Revenues	196,088	190,000	225,648	35,648
Total Revenues	<u>9,985,000</u>	<u>9,675,000</u>	<u>9,949,923</u>	<u>274,923</u>
Expenditures:				
Human Services	<u>10,398,822</u>	<u>10,481,320</u>	<u>9,595,705</u>	<u>885,615</u>
Total Expenditures	<u>10,398,822</u>	<u>10,481,320</u>	<u>9,595,705</u>	<u>885,615</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(413,822)	(806,320)	354,218	1,160,538
Other Financing Sources (Uses):				
Sale of Capital Assets	<u>0</u>	<u>0</u>	<u>147,000</u>	<u>147,000</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>147,000</u>	<u>147,000</u>
Net Change in Fund Balance	(413,822)	(806,320)	501,218	1,307,538
Fund Balance at Beginning of Year	5,059,499	5,059,499	5,059,499	0
Prior Year Encumbrances	<u>246,525</u>	<u>246,525</u>	<u>246,525</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 4,892,202</u>	<u>\$ 4,499,704</u>	<u>\$ 5,807,242</u>	<u>\$ 1,307,538</u>

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

**Statement of Net Assets
Proprietary Funds
December 31, 2004**

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service
	Water	Wastewater	Total	Funds
Assets:				
Current Assets:				
Cash and Cash Equivalents	\$ 297,318	\$ 3,341,526	\$ 3,638,844	\$ 4,841,195
Cash & C/E with Fiscal Agent	0	0	0	19,715
Receivables:				
Accounts	40,158	179,747	219,905	0
Interest	0	3,239	3,239	3,662
Interfund Loans Receivable	0	2,565	2,565	0
Inventory of Supplies at Cost	0	25,822	25,822	0
Total Current Assets	337,476	3,552,899	3,890,375	4,864,572
Noncurrent Assets:				
Non Depreciable Capital Assets	14,842	458,997	473,839	0
Depreciable Capital Assets, Net	743,392	8,448,988	9,192,380	0
Total Noncurrent Assets	758,234	8,907,985	9,666,219	0
Total Assets	1,095,710	12,460,884	13,556,594	4,864,572
Liabilities:				
Current Liabilities:				
Accounts Payable	13,800	81,857	95,657	0
Accrued Wages & Benefits	0	28,413	28,413	4,932
Intergovernmental Payable	16,164	8,527	24,691	2,127
Claims Payable	0	0	0	622,528
Interfund Payable	13,200	0	13,200	0
Accrued Interest Payable	1,943	10,045	11,988	0
GO Notes Payable	0	1,220,000	1,220,000	0
General Obligation Bonds Payable - Current	40,000	0	40,000	0
Mortgage Revenue Bonds Payable - Current	0	100,000	100,000	0
Total Current Liabilities	85,107	1,448,842	1,533,949	629,587
Noncurrent Liabilities				
Compensated Absences Payable	0	60,440	60,440	24,199
General Obligation Bonds Payable	415,000	0	415,000	0
Mortgage Revenue Bonds Payable	0	216,000	216,000	0
Total Noncurrent Liabilities	415,000	276,440	691,440	24,199
Total Liabilities	500,107	1,725,282	2,225,389	653,786
Net Assets:				
Invested in Capital Assets, net of debt	303,234	8,591,985	8,895,219	0
Unrestricted	292,369	2,143,617	2,435,986	4,210,786
Total Net Assets	\$ 595,603	\$ 10,735,602	\$ 11,331,205	\$ 4,210,786

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

**Statement of Revenues, Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2004**

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service
	Water	Wastewater	Total	Funds
Operating Revenues:				
Charges for Services	\$ 305,185	\$ 1,978,255	\$ 2,283,440	\$ 1,755,708
Other Operating Revenue	758	166,232	166,990	0
Total Operating Revenues	305,943	2,144,487	2,450,430	1,755,708
Operating Expenses:				
Personal Services	738	770,431	771,169	169,342
Contractual Services	188,560	870,770	1,059,330	800,814
Materials and Supplies	10,085	111,648	121,733	1,146
Depreciation	34,004	370,861	404,865	0
Health Insurance Claims	0	0	0	983,824
Other Operating Expenses	1,220	20,490	21,710	13,544
Total Operating Expenses	234,607	2,144,200	2,378,807	1,968,670
Operating Income (Loss)	71,336	287	71,623	(212,962)
Nonoperating Revenue (Expenses):				
Investment Earnings	0	1,758	1,758	48,029
Interest Expense	(25,198)	(28,928)	(54,126)	0
Total Nonoperating Revenues (Expenses)	(25,198)	(27,170)	(52,368)	48,029
Income (Loss) Before Transfers	46,138	(26,883)	19,255	(164,933)
Transfers Out	0	(37,261)	(37,261)	0
Change in Net Assets	46,138	(64,144)	(18,006)	(164,933)
Net Assets Beginning of Year	549,465	10,799,746	11,349,211	4,375,719
Net Assets End of Year	\$ 595,603	\$ 10,735,602	\$ 11,331,205	\$ 4,210,786

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

**Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2004**

	Business-Type Activities - Enterprise Funds			Governmental- Activities
	Water	Wastewater	Total	Internal Service
<u>Cash Flows from Operating Activities:</u>				
Cash Received from Customers	\$306,870	\$2,212,031	\$2,518,901	\$1,755,708
Cash Payments for Goods and Services	(190,212)	(954,797)	(1,145,009)	(1,957,505)
Cash Payments to Employees	(738)	(774,677)	(775,415)	0
Net Cash Provided (Used) by Operating Activities	115,920	482,557	598,477	(201,797)
<u>Cash Flows from Noncapital Financing Activities</u>				
Transfers In	0	250,000	250,000	100,000
Transfers Out	(25,369)	(287,261)	(312,630)	(100,000)
Net Cash Used for Noncapital Financing Activities	(25,369)	(37,261)	(62,630)	0
<u>Cash Flows from Capital and Related Financing Activities:</u>				
Acquisition and Construction of Assets	0	(437,276)	(437,276)	0
General Obligation Notes Issued	0	1,220,000	1,220,000	0
Principal Paid on Mortgage Revenue Bond	0	(96,000)	(96,000)	0
Principal Paid on General Obligation Bond	(40,000)	0	(40,000)	0
Interest Paid on All Debt	0	(20,600)	(20,600)	0
Net Cash Provided (Used) by Capital and Related Financing Activities	(40,000)	666,124	626,124	0
<u>Cash Flows from Investing Activities:</u>				
Receipt of Interest	0	645	645	46,695
Net Cash Provided by Investing Activities	0	645	645	46,695
Net Increase (Decrease) in Cash and Cash Equivalents	50,551	1,112,065	1,162,616	(155,102)
Cash and Cash Equivalents at Beginning of Year	246,767	2,229,461	2,476,228	5,016,012
Cash and Cash Equivalents at End of Year	\$297,318	\$3,341,526	\$3,638,844	\$4,860,910
<u>Reconciliation of Cash and</u>				
<u>Cash Equivalents per the Balance Sheet:</u>				
Cash and Cash Equivalents	\$297,318	\$3,341,526	\$3,638,844	\$4,841,195
Cash and Cash Equivalents with Fiscal Agent	0	0	0	19,715
Cash and Cash Equivalents at End of Year	\$297,318	\$3,341,526	\$3,638,844	\$4,860,910

(Continued)

LICKING COUNTY, OHIO

**Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2004**

	Business-Type Activities - Enterprise Funds			Governmental-
	Water	Wastewater	Total	Activities Internal Service
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</u>				
Operating Income (Loss)	\$71,336	\$287	\$71,623	(\$212,962)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Depreciation and Amortization Expense	34,004	370,861	404,865	0
Changes in Assets and Liabilities:				
Decrease in Accounts Receivable	927	67,544	68,471	0
Decrease in Inventory	0	4,655	4,655	0
Increase in Accounts Payable	11,347	46,948	58,295	0
Increase (Decrease) in Accrued Wages and Benefits	0	4,243	4,243	(568)
Increase (Decrease) in Intergovernmental Payable	(1,694)	(3,484)	(5,178)	181
Increase in Claims Payable	0	0	0	6,742
Increase (Decrease) in Compensated Absences	0	(8,497)	(8,497)	4,810
Total Adjustments	44,584	482,270	526,854	11,165
Net Cash Provided (Used) by Operating Activities	<u>\$115,920</u>	<u>\$482,557</u>	<u>\$598,477</u>	<u>(\$201,797)</u>

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

**Statement of Assets and Liabilities
Fiduciary Funds
December 31, 2004**

	<u>Agency</u>
Assets:	
Cash and Cash Equivalents	\$ 16,346,124
Cash and Cash Equivalents in Segregated Accounts	1,159,920
Receivables:	
Taxes	132,758,486
Intergovernmental	1,421,934
Special Assessments	<u>22,034,951</u>
Total Assets	<u>173,721,415</u>
Liabilities:	
Intergovernmental Payable	162,703,035
Undistributed Monies	<u>11,018,380</u>
Total Liabilities	<u>173,721,415</u>
Total Net Assets	<u><u>\$ 0</u></u>

See accompanying notes to the basic financial statements

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2004***

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 basic financial statements comply with the provisions of GASB Statement No. 14, *"The Financial Reporting Entity,"* in that the financial statements include all organizations, activities, functions and component units for which the County (the primary government) is financially accountable. Financial accountability is defined as the appointment of a voting majority of a legally separate organization's governing body and either (1) the County's ability to impose its will over the organization, or (2) the potential that the organization will provide a financial benefit to or impose a financial burden on the County. Based on the foregoing, the County's financial reporting entity includes all funds, agencies, boards and commissions that are part of the primary government. For Licking County, this includes the Children's 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 two component units, LICCO, Incorporated, and the Licking County Regional Airport Authority.

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2004***

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-appointed 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 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 hangers which is retired from County general fund revenues and the Airport's revenues. All of the land and the capital assets at the Airport belong to the County. The Airport rents the airport facilities to Aviation Works, Inc., a private company that operates the Airport. The Airport generates revenue from rent and grants applied for in the Airport's name. The Airport operates on a calendar year basis. Separately issued financial statements can be obtained from the Licking County Regional Airport Authority, 530 Heath Road, Heath, Ohio 43056.

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

The accounting system is organized and operated on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures/expenses.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2004***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

The following fund types are used by the County:

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

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

Public Assistance Fund – This fund is used to account for various federal and state grants as well as transfers from the general fund used to provide public assistance to general relief recipients and to pay their providers of medical assistance, and for certain public social services.

Community MRDD Fund – This fund is used to account for revenues derived from tax levies and Federal and State grants. Expenses would include operating the Starlight School, provide supported living for the mentally retarded and the developmentally disabled, and provide direct care workers, house modification, rent and food.

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

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

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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2004***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

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.

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 - The County's only fiduciary fund type is its agency funds. The County's agency funds hold assets such as property and other taxes as well as other intergovernmental resources that have been collected by the County and will be distributed to other taxing districts located within the County. The County's agency funds are custodial in nature (assets equal liabilities) and do not involve measurement or accounts of operations.

C. Basis of Presentation – Financial Statements

Government-wide Financial Statements – The statement of net assets and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. Internal service fund activity is eliminated to avoid “doubling up” revenues and expenses. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

The government-wide statements are prepared using the economic resources measurement focus. This is the same approach used in the preparation of the proprietary fund financial statements but differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the County and for each function or program of the County's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the County.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2004***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation – Financial Statements (Continued)

Fund Financial Statements – Fund financial statements report detailed information about the County. The focus of governmental and enterprise fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. Internal service funds are combined and the totals are presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by fund type.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a flow of current financial resources measurement focus. The financial statements for governmental funds are a balance sheet, which generally includes only current assets and current liabilities, and a statement of revenues, expenditures and changes in fund balances, which reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources.

All proprietary fund types are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the statement of net assets. The statement of changes in fund net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

D. Basis of Accounting

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

The financial statements of the governmental funds are prepared using the modified accrual basis of accounting. Under this basis, revenues are recorded when susceptible to accrual, i.e., both measurable and available. The term "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period, which for the County is 60 days after year end. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt which is recognized when due. Revenues which are measurable but not considered available, such as delinquent real and personal property taxes for which availability is indeterminate, are recorded as deferred revenue. Property taxes which are measurable at December 31, 2004 but not available, are recorded as deferred revenue.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2004***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Basis of Accounting (Continued)

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied and the revenue is available. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specific purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. Revenue considered susceptible to accrual at year end 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, 2004, but which are not intended to finance 2004 operations and delinquent property taxes, whose availability is indeterminate, are recorded as deferred revenue as further described in Note 5.

All proprietary type funds and agency 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. The County has elected not to apply FASB statements and interpretations issued after November 30, 1989 to its business-type activities and enterprise funds.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2004***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process

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

All funds other than agency funds are legally required to be budgeted and appropriated; however, only governmental funds are required to be reported. The Commissary Fund and 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 2004.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2004***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

3. Appropriations

A temporary appropriations resolution to control expenditures may be passed on or about January 1 of each year for the period January 1 through March 31. An annual appropriations resolution must be passed by April 1 of each year for the period January 1 through December 31. The appropriations resolution establishes spending controls at the fund, function, department and object level. The appropriations resolution may be amended during the year by resolution of the County Commissioners as additional information becomes available, provided that total fund appropriations do not exceed current estimated resources. Expenditures may not legally exceed budgeted appropriations at the object level. During 2004, several supplemental appropriations were necessary to budget the use of contingency funds, intergovernmental grant proceeds and capital improvement projects. Administrative control is maintained through the establishment of more detailed line-item budgets. Management may transfer appropriations within the object level (among line items) for an organizational unit and/or department provided total appropriations for that object and organizational unit and/or department do not exceed amounts established by the County Commissioners.

The budgetary figures which appear in the "Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual for the General Fund and Major Special Revenue Funds" are provided on the budgetary basis to provide a comparison of actual results to the final budget, including all amendments and modifications.

4. Lapsing of Appropriations

At the close of each fiscal year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. The encumbered appropriations balance is carried forward to the subsequent fiscal year and need not be reappropriated.

5. Budgetary Basis of Accounting

The County's budgetary process accounts for certain transactions on a basis other than generally accepted accounting principles (GAAP). The major difference between the budgetary basis and the GAAP basis lies in the manner in which revenues and expenditures are recorded. Under the budgetary basis, revenues and expenditures are recognized on the cash basis: revenues are recorded when received in cash and expenditures when paid. Under the GAAP basis, revenues and expenditures are recorded on the modified accrual basis of accounting.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2004**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

5. Budgetary Basis of Accounting (Continued)

A reconciliation of the results of operations for 2004 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	Public Assistance Fund	Community MRDD Fund
GAAP Basis (as reported)	(\$1,871,515)	\$2,062,564	\$794,042
Increase (Decrease):			
Accrued Revenues at December 31, 2004 received during 2005	(4,397,956)	(573)	(263,000)
Accrued Revenues at December 31, 2003 received during 2004	5,154,372	55,827	164,926
Accrued Expenditures at December 31, 2004 paid during 2005	2,217,167	720,774	452,165
Accrued Expenditures at December 31, 2003 paid during 2004	(1,914,649)	(894,278)	(372,198)
2003 Prepays for 2004	139,489	0	0
2004 Prepays for 2005	(147,281)	0	0
Outstanding Encumbrances	(895,331)	(292,519)	(274,717)
Budget Basis	<u>(\$1,715,704)</u>	<u>\$1,651,795</u>	<u>\$501,218</u>

F. Cash and Cash Equivalents

During fiscal year 2004, 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 basic financial statements.

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2004***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Investments

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

The County has invested funds in the STAR Ohio during 2004. 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, 2004.

H. Inventory of Supplies

On government-wide financial statements, inventories are presented at the lower of cost or market on a first-in, first-out basis and are expensed when used.

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

Inventory of LICCO, Incorporated is stated at cost using the specific cost identification method.

I. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2004, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

J. Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2004***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. Capital Assets and Depreciation

Capital assets are defined by the County as assets with an initial, individual cost of more than \$1,000 and an estimated useful life threshold of five or more years.

1. Property, Plant and Equipment - Governmental Activities

Governmental activities capital assets are those not directly related to the business type funds. These generally are acquired or constructed for governmental activities and are recorded as expenditures in the governmental funds and are capitalized at cost (or estimated historical cost for assets not purchased in recent years). These assets are reported in the Governmental Activities column of the Government-wide Statement of Net Assets, but they are not reported in the Fund Financial Statements.

Contributed capital assets are recorded at fair market value at the date received. General capital asset values were determined by identifying historical costs when such information was available. In cases where information supporting original cost was not obtainable, estimated historical costs were developed. For certain capital assets, the estimates were arrived at by indexing current market costs back to the estimated year of acquisition.

2. Property, Plant and Equipment – Business Type Activities

Property, plant and equipment acquired by the proprietary funds are stated at cost (or estimated historical cost), including interest capitalized during construction and architectural and engineering fees where applicable. Contributed capital assets are recorded at fair market value at the date received. These assets are reported in both the Business-Type Activities column of the Government-wide Statement of Net Assets and in the respective funds.

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

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

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2004*

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Long-Term Obligations

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

<u>Obligation</u>	<u>Fund</u>
General Obligation Bonds	General Obligation Debt Fund Water Fund
Special Assessment Bonds	Special Assessment Debt Fund
Mortgage Revenue Bond	Wastewater Fund
Compensated Absences	General Fund Dog and Kennel Fund Public Assistance Fund Motor Vehicle and Gasoline Tax Fund Community MRDD Fund Planning Fund Litter Control Fund Certificate of Title Fund Community Based Facility Fund Delinquent Tax Collection Fund Wastewater Fund Self Insurance Fund

M. Compensated Absences

In accordance with GASB Statement No. 16, "Accounting for Compensated Absences," vacation and compensatory time are accrued as liabilities when an employee's right to receive compensation is attributable to services already rendered and it is probable that the employee will be compensated through paid time off or some other means, such as cash payments, at termination or retirement. Leave time that has been earned but is unavailable for use as paid time off or as some other form of compensation because an employee has not met the minimum service time requirement, is accrued to the extent that it is considered to be probable that the conditions for compensation will be met in the future.

Sick leave is accrued using the vesting method, whereby the liability is recorded on the basis of leave accumulated by employees eligible to receive termination payments as of the balance sheet date and on leave balances accumulated by other employees expected to become eligible in the future to receive such payments.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2004***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

M. Compensated Absences (Continued)

For governmental funds, compensated absences are recognized as liabilities and expenditures to the extent payments come due each period upon the occurrence of employee resignations and retirements. For governmental funds, the portion of unpaid compensated absences that is expected to be paid using expendable, available resources is reported as an expenditure in the fund from which the individual earning the leave is paid, and a corresponding liability is reflected in the account "Compensated Absences Payable." In the government wide statement of net assets, "Compensated Absences Payable" is recorded within the "Due within one year" account and the long-term portion of the liability is recorded within the "Due in more than one year" account.

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

N. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

O. Pensions

The provision for pension costs is recorded when the related payroll is accrued and the obligation is incurred.

P. Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as internal balances.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2004***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Q. Reservations of Fund Balance

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

R. Operating Revenues and Expenses

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are water and wastewater treatment and distribution, and interfund charges for the internal service funds. Operating expenses are necessary costs incurred to provide the good or service that is the primary activity of the fund. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

S. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence. The County had no special items to report during fiscal year 2004.

NOTE 2 – RESTATEMENT OF NET ASSETS

Beginning with the December 31, 2004 report, the County's Governmental Activities will report infrastructure retroactively. As a result, certain adjustments were made to the Governmental Activities net asset beginning balance to account for this change. In addition, certain adjustments were made to the Business-Type Activities beginning net asset balance to account for the correction of errors in capital asset reporting. As a result of the restatement, the County's Governmental Activities net assets at December 31, 2003 increased \$41,218,886, to a restated amount of \$86,244,283. The Business-Type Activities net assets at December 31, 2003 decreased \$78,911 to a restated amount of \$11,349,211.

NOTE 3 - COMPLIANCE AND ACCOUNTABILITY

Fund Deficits - The fund deficits at December 31, 2004 of \$4,405 in the Bicentennial Bell 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 fund deficits of \$331,014 in the Permanent Improvement Fund, and \$129,117 in the Road Projects Fund (capital projects funds) are the result of recording notes payable amounts in the individual fund balance sheets. The General Fund provides transfers when cash is required, not when accruals occur.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2004***

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).

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2004***

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 \$37,597,092 and the bank balance \$35,362,546. Federal depository insurance covered \$380,201 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 \$491,780 in undeposited cash on hand at December 31, 2004 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 \$117,673 Federal depository insurance covered all of the bank balance. There are no statutory guidelines regarding the deposit and investment of funds by the not-for-profit corporation.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2004**

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

A. Deposits (Continued)

At year end, the carrying amount of the Licking County Regional Airport Authority's (component unit) deposits was \$127,642, which was equal to the bank balance. All of the bank balance was covered by federal depository insurance.

Interest revenue credited to the general fund during 2004 amounted to \$818,838, which includes \$703,072 assigned from other County funds.

B. Investments

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

	<u>Category 2</u>	<u>Fair Value</u>
<u>Categorized Investments</u>		
Repurchase Agreement	\$5,944,308	\$5,944,308
Federal Home Loan Bank Bonds	3,958,611	3,958,611
Federal National Mortgage Association Note:	3,986,222	3,986,222
Federal Home Loan Corporation Notes	3,965,073	3,965,073
Total Categorized	17,854,214	17,854,214
<u>Non-Categorized Investments</u>		
STAR Ohio	N/A	4,000,000
Total Investments	<u>\$17,854,214</u>	<u>\$21,854,214</u>

Investments for all component units 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	\$332,407	\$332,407
US Government Securities	198,549	198,549
Corporate Bonds and Notes	151,058	151,058
Total Investments	<u>\$682,014</u>	<u>\$682,014</u>

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2004*

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

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

	<u>Cash and Cash Equivalents *</u>	<u>Investments</u>
Per Combined Balance Sheet	\$47,541,400	\$11,909,906
Investments:		
STAR Ohio	(4,000,000)	4,000,000
Repurchase Agreement	<u>(5,944,308)</u>	<u>5,944,308</u>
Per GASB Statement No. 3	<u>\$37,597,092</u>	<u>\$21,854,214</u>

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

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

	<u>Cash and Cash Equivalents</u>	<u>Investments</u>
Per Combined Balance Sheet	\$218,815	\$708,514
Certificates of Deposit (with maturities of more than 3 months)	<u>26,500</u>	<u>(26,500)</u>
Per GASB Statement No. 3	<u>\$245,315</u>	<u>\$682,014</u>

NOTE 5 - TAXES

A. Property Taxes

Property taxes include amounts levied against all real estate and public utility property, and tangible personal property located in the County and used in business. Real property taxes (other than public utility) collected during 2004 were levied after October 1, 2003 on assessed values as of January 1, 2003, 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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2004***

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, 2004, was \$7.20 per \$1,000 of assessed value. The assessed value upon which 2004 tax receipts were based was \$3,152,840,560. This amount constitutes \$2,789,731,380 in real property assessed value, \$134,593,150 in public utility assessed value and \$228,516,030 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 Basic Financial Statements
For the Year Ended December 31, 2004**

NOTE 6 - RECEIVABLES

Receivables at December 31, 2004, consisted of taxes, interest, special assessments, accounts receivable, interfund loans receivable, loans, and intergovernmental receivables arising from shared revenues. All receivables are considered collectible in full.

NOTE 7 - TRANSFERS

The following balances at December 31, 2004 represent transfers in and transfers out:

Fund	Transfer In	Transfer Out
General Fund	\$73,176	\$2,970,500
Public Assistance	2,201,492	0
Other Governmental Funds	4,054,449	3,321,356
Total Governmental Funds	6,329,117	6,291,856
Wastewater Fund	0	37,261
Totals	<u>\$6,329,117</u>	<u>\$6,329,117</u>

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

NOTE 8 - INTERFUND RECEIVABLES AND PAYABLES

The composition of interfund balances as of December 31, 2004, is as follows:

Interfund Loans Receivable/Payable	Receivable	Payable
General Fund	\$453,316	\$0
Other Governmental Funds	94,000	536,681
Total Governmental Funds	547,316	536,681
Water Fund	0	13,200
Wastewater Fund	2,565	0
Total Proprietary Funds	2,565	13,200
Totals	<u>\$549,881</u>	<u>\$549,881</u>

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

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2004*

NOTE 9 - CAPITAL ASSETS

A. Governmental Activities Capital Assets

Summary by category of changes in governmental activities capital assets at December 31, 2004:

Historical Cost:

Class	Restated			December 31, 2004
	December 31, 2003	Additions	Deletions	
Capital assets not being depreciated:				
Land	\$6,634,633	\$0	\$0	\$6,634,633
Capital assets being depreciated:				
Buildings and Improvement	17,037,627	0	(192,222)	16,845,405
Machinery and Equipment	9,838,068	837,087	(82,175)	10,592,980
Infrastructure	67,092,130	1,124,710	0	68,216,840
Total Cost	<u>\$100,602,458</u>	<u>\$1,961,797</u>	<u>(\$274,397)</u>	<u>\$102,289,858</u>

Accumulated Depreciation:

Class	Restated			December 31, 2004
	December 31, 2003	Additions	Deletions	
Buildings and Improvement	(\$5,139,785)	(\$331,414)	\$142,244	(\$5,328,955)
Machinery and Equipment	(7,810,119)	(764,401)	82,175	(8,492,345)
Infrastructure	(28,789,261)	(1,408,054)	0	(30,197,315)
Total Depreciation	<u>(\$41,739,165)</u>	<u>(\$2,503,869) *</u>	<u>\$224,419</u>	<u>(\$44,018,615)</u>
Net Value:	<u>\$58,863,293</u>			<u>\$58,271,243</u>

* Depreciation expenses were charged to governmental functions as follows:

General Government	\$309,268
Public Safety	521,578
Public Works	1,569,475
Health	60,568
Human Services	42,980
Total Depreciation Expense	<u>\$2,503,869</u>

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2004*

NOTE 9 - CAPITAL ASSETS (Continued)

B. Business-Type Activities Capital Assets

Summary by Category at December 31, 2004:

Historical Cost:

Class	Restated December 31, 2003	Additions	Deletions	December 31, 2004
<i>Capital assets not being depreciated:</i>				
Land	\$158,839	\$0	\$0	\$158,839
Construction in Progress	0	315,000	0	315,000
Sub-total	158,839	315,000	0	473,839
<i>Capital assets being depreciated:</i>				
Buildings and Improvements	11,004,942	0	0	11,004,942
Machinery and Equipment	661,384	94,378	(8,250)	747,512
Infrastructure	4,819,535	0	0	4,819,535
Total Cost	\$16,644,700	\$409,378	(\$8,250)	\$17,045,828

Accumulated Depreciation:

Class	Restated December 31, 2003	Additions	Deletions	December 31, 2004
Buildings and Improvements	(\$4,040,258)	(\$219,889)	\$0	(\$4,260,147)
Machinery and Equipment	(411,900)	(89,233)	8,250	(492,883)
Infrastructure	(2,530,836)	(95,743)	0	(2,626,579)
Total Depreciation	(\$6,982,994)	(\$404,865) *	\$8,250	(\$7,379,609)
<i>Net Value:</i>	\$9,661,706			\$9,666,219

NOTE 10 – DEFINED BENEFIT PENSION PLANS

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

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2004***

NOTE 10 – DEFINED BENEFIT PENSION PLANS (Continued)

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

All employees of the County, except teachers, participate in one of the three pension plans administered by the Ohio PERS: the Traditional Pension Plan (TP), the Member-Directed Plan (MD), and the Combined Plan (CO). The TP Plan is a cost-sharing multiple employer defined benefit pension plan. The MD Plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year). Under the MD Plan members accumulate retirement assets equal to the value of member and (vested) employer contributions plus any investment earnings thereon. The CO Plan is a cost-sharing multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan. Under the CO Plan employer contributions are invested by the retirement system to provide a formula retirement benefit similar in nature to the TP Plan. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the MD Plan.

The Ohio PERS provides retirement, disability, survivor and death benefits and annual cost-of-living adjustments to members of the TP Plan and CO Plan. Members of the MD Plan do not qualify for ancillary benefits. Chapter 145 of the Ohio Revised Code provides statutory authority to establish and amend benefits. The Ohio Public Employees Retirement System issues a stand-alone financial report that includes financial statements and required supplementary information for the Ohio PERS. Interested parties may obtain a copy by making a written request to 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-6701 or 1-800-222-7377.

The Ohio Revised Code provides statutory authority for employee and employer contributions. For 2004, employee and employer contribution rates were consistent across all three plans (TP, MD and CO). The employee contribution rate is 8.5%. The 2004 employer contribution rate for local government employer units was 13.55%, of covered payroll, 9.55% to fund the pension and 4.0% to fund health care. The contribution requirements of plan members and the County are established and may be amended by the Public Employees Retirement Board. The County's contributions to the Ohio PERS for the years ending December 31, 2004, 2003 and 2002 were \$5,487,713, \$5,283,360 and \$5,148,976, respectively, which were equal to the required contributions for each year.

The Ohio PERS 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 Ohio PERS is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to the Ohio PERS is set aside for the funding of post retirement health care. The Ohio Revised Code provides statutory authority requiring public employers to fund postemployment health care through their contributions to the Ohio PERS. The portion of the 2004 employer contribution rate (identified above) that was used to fund health care for the year 2004 was 4.0% of covered payroll which amounted to \$1,619,989.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2004***

NOTE 10 – DEFINED BENEFIT PENSION PLANS (Continued)

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

The significant actuarial assumptions and calculations relating to postemployment health care benefits were based on the Ohio Public Employees Retirement System’s latest actuarial review performed as of December 31, 2003. 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 2003 was 8.0%. An annual increase of 4.0% compounded annually, is the base portion of the individual pay increase assumption. This assumes no change in the number of active employees. Additionally, annual pay increases, over and above the 4.0% base increase, were assumed to range from 0.5% to 6.3%. Health care costs were assumed to increase 4.0% annually plus an additional factor ranging from 1% to 6% for the next 8 years. In subsequent years (9 and beyond) health care costs were assumed to increase 4% (the projected wage inflation rate).

Benefits are advanced-funded on an actuarially determined basis. The number of active contributing participants was 369,885. The actuarial value of the Ohio PERS net assets available for OPEB at December 31, 2003 is \$10.5 billion. The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$26.9 billion and \$16.4 billion, respectively.

On September 9, 2004, the OPERS Retirement Board adopted a Health Care Preservation Plan (HCPP) with an effective date of January 1, 2007. The HCPP restructures Ohio PERS’ health care coverage to improve the financial solvency of the fund in response to skyrocketing health care costs.

Under the HCPP, retirees eligible for health care coverage will receive a graded monthly allocation based on their years of service at retirement. The Plan incorporates a cafeteria approach, offering a broad range of health care options that allow benefit recipients to use their monthly allocation to purchase health care coverage customized to meet their individual needs. If the monthly allocation exceeds the cost of the options selected, the excess is deposited into a Retiree Medical Account that can be used to fund future health care expenses.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2004***

NOTE 10 – DEFINED BENEFIT PENSION PLANS (Continued)

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

The teachers who work for the Mental Retardation and Developmental Disabilities Board participate in the State Teachers Retirement System of Ohio (the “STRS”), a cost-sharing multiple employer defined 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 Ohio, 275 East Broad Street, Columbus, Ohio 43215-3371 or by calling (614) 227-4090.

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service, or an allowance based on member contributions and earned interest matched by STRS Ohio funds times an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5% of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. DC and Combined Plan members will transfer to the Defined Benefit Plan during their fifth year of membership unless they permanently select the DC or Combined Plan. Benefits are established by Chapter 3307 of the Ohio Revised Code.

A DB or Combined Plan member with five or more years credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member dies before retirement benefits begin, the member’s designated beneficiary is entitled to receive the member’s account balance.

The Ohio Revised Code provides statutory authority for County and employee contributions of 14% and 10%, respectively. The contribution requirements of plan members and the County are established and may be amended by the State Teachers Retirement Board, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers. At June 30, 2003, (latest information available) 13% was allocated to fund the pension benefit and 1% to fund health care. The County’s contributions to the STRS of Ohio for the years ending June 30, 2004, 2003, and 2002 were \$66,733, \$70,741, and \$80,198, respectively, which were equal to the required contributions for each year.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2004**

NOTE 10 – DEFINED BENEFIT PENSION PLANS (Continued)

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

STRS provides postemployment health care benefits to retirees and their dependents. Coverage includes hospitalization, physician fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. All benefit recipients and sponsored dependents are eligible for health care coverage. Pursuant to the Revised Code, the State Teachers Retirement Board has discretionary authority over how much, if any, of the health care cost will be absorbed by STRS. 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, 2003, (latest information available) the board allocated employer contributions are equal to 1% of covered payroll to the Health Care Reserve Fund, which amounted to \$4,767 for the County. The balance of the Health Care Reserve Fund was \$2.8 billion at June 30, 2003 (the latest information available). For the fiscal year ended June 30, 2003, the net health care costs paid by STRS were \$352,301,000. There were 108,294 eligible benefit recipients.

NOTE 11 - NOTES PAYABLE

The Ohio Revised Code provides that notes, including renewal notes, issued in anticipation of the issuance of general obligation bonds, may be issued and outstanding from time to time up to a maximum period of twenty years from the date of issuance of the original notes (the maximum maturity for notes anticipating general obligation bonds payable from special assessments is five years). Any period in excess of five years must be deducted from the permitted maximum maturity of the bonds anticipated, and portions of the principal amount of notes outstanding for more than five years must be retired in amounts at least equal to, and payable no later than those principal maturities that would have been required if the bonds had been issued at the expiration of the initial five year period. Bond anticipation notes may be retired at maturity from the proceeds of a sale of renewal notes or of the bonds anticipated by the notes, or from available funds of the County or a combination of these sources.

	Balance January 1, 2004	Issued	(Retired)	Balance December 31, 2004
Capital Projects General Obligation Notes:				
1.60% Juvenile Detention Facility	\$1,480,000	\$0	(\$1,480,000)	\$0
1.57% Juvenile Detention Facility	0	1,480,000	0	1,480,000
1.56% Engineer Equipment	0	181,000	0	181,000
Total Capital Projects	<u>1,480,000</u>	<u>1,661,000</u>	<u>(1,480,000)</u>	<u>1,661,000</u>
Enterprise General Obligation Notes:				
1.56% Buckeye Lake Sewer	0	590,000	0	590,000
2.45% Sanitary Sewer System	0	630,000	0	630,000
Total Enterprise Funds	<u>0</u>	<u>1,220,000</u>	<u>0</u>	<u>1,220,000</u>
Total Notes Payable	<u>\$1,480,000</u>	<u>\$2,881,000</u>	<u>(\$1,480,000)</u>	<u>\$2,881,000</u>

LICKING COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2004**

NOTE 12 - LONG-TERM DEBT

Details of the changes in the long-term debt of the County for the year ended December 31, 2004 are indicated below:

Year Issued	Maturity Date	Interest Rate	Balance December 31, 2003	Additions	Deductions	Balance December 31, 2004	Amount Due Within One Year
Governmental Activities:							
General Obligation Bonds:							
1986	2007	6.570%	\$1,000,000	\$0	(\$250,000)	\$750,000	\$250,000
1988							
	2008	7.125%	325,000	0	(65,000)	260,000	65,000
1990							
	2011	6.625%	840,000	0	(80,000)	760,000	90,000
1990	2005	6.750%	70,000	0	(14,000)	56,000	14,000
1991	2011	7.000%	135,000	0	(15,000)	120,000	15,000
1996	2010	6.000%	520,000	0	(65,000)	455,000	65,000
1996	2010	6.000%	365,000	0	(45,000)	320,000	45,000
1997	2002	5.000%	175,000	0	(40,000)	135,000	40,000
1997	2017	5.250%	805,000	0	(40,000)	765,000	40,000
1998							
	2023	4.65% - 4.700%	3,770,000	0	(105,000)	3,665,000	110,000
1998	2018	5.200%	295,000	0	(15,000)	280,000	15,000
1999	2024	5.500%	3,125,000	0	(80,000)	3,045,000	80,000
1999	2008	4.850%	70,000	0	(35,000)	35,000	35,000
2000	2010	6.000%	298,630	0	(35,850)	262,780	37,911
Total General Obligation Bonds			11,793,630	0	(884,850)	10,908,780	901,911
Special Assessment Bonds:							
1986	2006	5.000%	68,000	0	(23,000)	45,000	22,000
1996	2004	7.750%	6,000	0	(6,000)	0	0
2000	2016	5.980%	105,316	0	(5,585)	99,731	5,919
2003	2018	5.700%	39,500	0	(2,633)	36,867	2,633
Total Special Assessment Bonds (with governmental commitment)			218,816	0	(37,218)	181,598	30,552
Compensated Absences			3,059,490	3,259,015	(3,059,490)	3,259,015	1,662,158
Total Governmental Activities			15,071,936	3,259,015	(3,059,490)	14,349,393	2,594,621
Business-Type Activities:							
Mortgage Revenue Bond:							
1987	2007		412,000	0	(96,000)	316,000	100,000
General Obligation Bond:							
1993	2013		495,000	0	(40,000)	455,000	40,000
Compensated Absences			68,937	60,440	(68,937)	60,440	0
Total Business-Type Activities			975,937	60,440	(204,937)	831,440	140,000
Total Long-Term Debt			\$16,047,873	\$3,319,455	(\$3,264,427)	\$15,180,833	\$2,734,621

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2004**

NOTE 12 - LONG-TERM DEBT (Continued)

The principal amount of the County's special assessment debt outstanding at December 31, 2004 of \$181,598, 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 \$199,119 in the Special Assessment Debt Service Fund at December 31, 2004 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, 2004 follows:

Years	Governmental Activities				Business-Type Activities			
	General Obligation Bonds		Special Assessment Bonds		General Obligation Bonds		Mortgage Revenue Bond	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2005	\$901,911	\$578,602	\$30,552	\$10,316	\$40,000	\$23,318	\$100,000	\$15,800
2006	909,091	527,325	31,906	8,712	45,000	21,268	105,000	10,800
2007	931,395	476,658	9,281	7,036	45,000	18,962	111,000	5,500
2008	673,834	424,691	9,678	6,490	45,000	16,656	0	0
2009	627,411	390,368	10,100	5,916	50,000	14,350	0	0
2010-2014	2,345,138	1,632,997	57,754	19,324	230,000	29,982	0	0
2015-2019	2,260,000	917,600	32,327	4,224	0	0	0	0
2020-2024	2,260,000	329,386	0	0	0	0	0	0
Totals	<u>\$10,908,780</u>	<u>\$5,277,627</u>	<u>\$181,598</u>	<u>\$62,018</u>	<u>\$455,000</u>	<u>\$124,536</u>	<u>\$316,000</u>	<u>\$32,100</u>

B. Conduit Debt

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2004***

NOTE 13 - RISK MANAGEMENT

A. Insurance

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

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

Coverages provided by CORSA are as follows:

General	\$1,000,000
Auto	1,000,000
Law	1,000,000
Errors and Omissions	1,000,000
Property	131,193,024
Equipment Breakdown	100,000,000
Crime	1,000,000

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of CORSA are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any one time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees.

The continued existence of CORSA is dependant upon the County's continued participation; however the County does not have an equity interest in CORSA. In 2004, the County contributed \$470,087. Complete financial statements can be obtained from the County Risk Sharing Authority, Inc. at 175 South Third Street, Suite 500, Columbus, Ohio 43215.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2004**

NOTE 13 - RISK MANAGEMENT (Continued)

A. Insurance (Continued)

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 2004, 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 \$622,528 is based on the requirements of GASB 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Interfund premiums are based primarily upon the insured funds' claims experience.

Changes in the fund's claims liability in 2003 and 2004 were:

Fiscal Year	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claims Payments	Balance at Fiscal Year End
2003	\$575,172	\$881,098	(\$840,484)	\$615,786
2004	615,786	983,824	(977,082)	622,528

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2004***

NOTE 13 - RISK MANAGEMENT (Continued)

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 14 – 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 2004, the County contributed \$2,303,215, which represents proceeds from the district wide tax levy. Complete financial statements can be obtained from the Licking-Knox Alcohol, Drug Addiction and Mental Health Services, Newark, Ohio.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2004***

NOTE 15 - JOINTLY GOVERNED ORGANIZATIONS

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

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

The Coshocton-Fairfield-Licking-Perry Solid Waste District is governed and operated through three groups. A twelve member board of directors, comprised of three commissioners from each county, is responsible for the District's financial matters. Financial records are maintained by the Licking County Auditor and Treasurer. The District's sole revenue source is derived from a waste disposal fee for in-district and out-of-district waste. Although the County contributed amounts to the District at the time of its creation, no contributions were received from the County in 2004 and no future contributions by the County are anticipated. A twenty-one member policy committee, comprised of five members from each county and one at-large member appointed by the board of directors, is responsible for preparing the solid waste management plan of the District in conjunction with a sixteen-member Technical Advisory Council (members appointed by the policy committee). Continued existence of the District is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding.

B. Licking County Cluster

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

C. Multi-County Juvenile Rehabilitation Facility

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2004***

NOTE 15 - JOINTLY GOVERNED ORGANIZATIONS (Continued)

C. Multi-County Juvenile Rehabilitation Facility (Continued)

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

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

The Licking County Area Transportation Study (LCATS) was created as a result of the Intermodal Surface Transportation Efficiency Act of 1991 and the Clean Air Act of 1990. The main goal of LCATS is to utilize those Federal funds that are available to the County to produce the most efficient transportation system possible. The MPO has no outstanding debt.

E. Heath-Newark-Licking County Port Authority

The Heath-Newark-Licking County Port Authority (the "Port Authority") is a legally separate entity created pursuant to Ohio Revised Code Section 4582.21. The Port Authority was created by Licking County, the City of Heath, and the City of Newark. The Port Authority is governed by a nine member board. The County, the City of Heath and the City of Newark each appoint three members. The Port Authority was created to operate the Newark Air Force Base. The Port Authority derives revenues from operating leases with a private corporation to be used for Port Authority administrative expenses and for the maintenance of the airbase. The County did not contribute any money to the Port Authority in 2004. 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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2004***

NOTE 15 - 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 2004, the County contributed no monies to the Council. Continued existence of the Council is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding.

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

The Licking-Muskingum Community Based Correctional Facility (CBCF) is a four county facility created pursuant to Ohio Revised Code Section 2301.51. The CBCF serves Licking, Muskingum, Coshocton, and Knox counties. The CBCF was formed in 1994 to offer treatment, education, work and other rehabilitation services to convicted felons within the four counties. The CBCF is governed by a seven member board comprised of two common pleas court judges from Licking, Muskingum and Coshocton counties and one common pleas court judge from Knox County. The common pleas judges and the respective county commissioners appoint a thirteen member citizens advisory board to assist in the operation of the CBCF. The board has total control over budgeting, personnel, and financial matters. The CBCF receives funding in the form of state grant monies which are used to provide the various services of the CBCF. Licking County serves as fiscal agent for the CBCF. During 2004, 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 16 - RELATED ORGANIZATION

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2004***

NOTE 17 - 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 basic financial statements. In 2004, these contributions were \$2,039,621.

The Licking County Regional Airport Authority, a discretely presented component unit of Licking County, received contributions for debt service retirement. In 2004, these contributions totaled \$66,178.

NOTE 18 - CONTINGENT LIABILITIES

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

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



*COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES*

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

Nonmajor Governmental Funds

Special Revenue Funds

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

Dog and Kennel Fund

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

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.

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.

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.

(Continued)

Special Revenue Funds

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.

Legal Research Fund

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

Computer Replacement Fund

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

Certificate of Title Fund

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

County Recorder Equipment Fund

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

Concealed Handgun Licensing Fund

To account for fees collected to offset the costs associated with the issuance of concealed carry licenses.

Multi-Systemic Therapy Fund

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

Local Delinquency Prevention Fund

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

Juvenile Indigent Alcohol Treatment Fund

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

(Continued)

Special Revenue Funds

Family and Children First Fund

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

Community Based Facility Fund

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

Emergency Planning Fund

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

Granville South Sanitary Sewer Fund

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

Southwest Licking Watershed Fund

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

Johnstown-Monroe Sewer Fund

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

Conduct of Business Fund

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

Buildings and Flood Plain Fund

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

Domestic Violence Fund

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

Bicentennial Bell Fund

To account for money received from the sale of replica bicentennial bells.

Indigent Council Fees Fund

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

(Continued)

Special Revenue Funds

Coroners Laboratory Fund

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

Delinquent Tax Collection Fund

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

Law Enforcement Education Fund

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

Open Space and Recreation Fund

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

Commissary Fund

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

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

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.

Homeland Security Grant Fund

To account for federal and state monies to be used for equipment, planning and training for emergency responders.

Comprehensive Integrated Services Fund

To account for state monies to be used for counseling youth who are at risk of being removed from their homes. (The Balance Sheet is not presented because there are no assets or liabilities at year end.)

(Continued)

Special Revenue Funds

Help America Vote Act Fund

To account for grant monies designated for the upgrade of voting equipment.

Debt Service Funds

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

General Obligation Debt Fund

To account for 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.

Capital Projects Funds

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

Permanent Improvement Fund

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

Road Projects Fund

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

Airport Construction Fund

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

Capital Grants Fund

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

Bike Path Fund

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

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.

Special Assessment Construction Fund

To account for special assessment revenue that is used to retire special assessment long-term bond principal, interest, and related costs for various special assessments.

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2004**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:				
Cash and Cash Equivalents	\$ 7,938,815	\$ 3,912,652	\$ 1,570,616	\$ 13,422,083
Cash and Cash Equivalents with Fiscal Agent	112,178	0	0	112,178
Investments	4,365,004	0	0	4,365,004
Receivables				
Taxes	6,830,967	0	0	6,830,967
Accounts	154,011	250	390	154,651
Intergovernmental	4,028,672	21,624	178,939	4,229,235
Interest	714	0	86	800
Loans	2,536,548	0	0	2,536,548
Interfund Loans Receivables	94,000	0	0	94,000
Inventory of Supplies, at Cost	120,811	0	0	120,811
Total Assets	\$ 26,181,720	\$ 3,934,526	\$ 1,750,031	\$ 31,866,277
Liabilities:				
Accounts Payable	\$ 664,313	\$ 0	\$ 29,893	\$ 694,206
Accrued Wages and Benefits Payable	345,083	0	0	345,083
Intergovernmental Payable	507,587	0	0	507,587
Retainage Payable	52,059	0	0	52,059
Interfund Payable	266,517	0	270,164	536,681
Deferred Revenue	9,339,692	21,624	178,939	9,540,255
Accrued Interest Payable	7	0	21,293	21,300
General Obligation Notes Payable	0	0	1,661,000	1,661,000
Total Liabilities	11,175,258	21,624	2,161,289	13,358,171
Fund Balances:				
Reserved for Encumbrances	480,021	80,000	415,436	975,457
Reserved for Supplies Inventory	120,811	0	0	120,811
Reserved for Debt Service	0	3,832,902	0	3,832,902
Reserved for Loans Receivable	2,486,056	0	0	2,486,056
Undesignated/Unreserved	11,919,574	0	(826,694)	11,092,880
Total Fund Balances	15,006,462	3,912,902	(411,258)	18,508,106
Total Liabilities and Fund Balances	\$ 26,181,720	\$ 3,934,526	\$ 1,750,031	\$ 31,866,277

LICKING COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended December 31, 2004**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Taxes	\$ 6,299,860	\$ 0	\$ 0	\$ 6,299,860
Intergovernmental Revenues	18,730,391	0	0	18,730,391
Charges for Services	4,110,561	195,826	0	4,306,387
Licenses and Permits	269,978	0	0	269,978
Investment Earnings	13,940	0	2,230	16,170
Special Assessments	56,454	54,265	331	111,050
Fines and Forfeitures	515,790	0	0	515,790
All Other Revenue	316,274	0	3,667	319,941
Total Revenue	30,313,248	250,091	6,228	30,569,567
Expenditures:				
Current:				
Public Safety	3,065,408	0	0	3,065,408
Health	279,949	0	0	279,949
Human Services	11,913,188	0	0	11,913,188
Community and Economic Development	941,487	0	0	941,487
Public Works	6,930,982	0	0	6,930,982
General Government	3,386,743	0	0	3,386,743
Capital Outlay	0	0	549,212	549,212
Intergovernmental	2,303,215	0	0	2,303,215
Debt Service:				
Principal Retirement	0	922,068	0	922,068
Interest & Fiscal Charges	170	669,858	21,425	691,453
Total Expenditures	28,821,142	1,591,926	570,637	30,983,705
Excess (Deficiency) of Revenues Over Expenditures	1,492,106	(1,341,835)	(564,409)	(414,138)
Other Financing Sources (Uses):				
Transfers In	1,220,000	2,396,209	438,240	4,054,449
Transfers Out	(1,852,975)	(12,061)	(1,456,320)	(3,321,356)
Total Other Financing Sources (Uses)	(632,975)	2,384,148	(1,018,080)	733,093
Net Change in Fund Balances	859,131	1,042,313	(1,582,489)	318,955
Fund Balances at Beginning of Year	14,160,025	2,870,589	1,171,231	18,201,845
Decrease in Inventory Reserve	(12,694)	0	0	(12,694)
Fund Balances (Deficit) End of Year	\$ 15,006,462	\$ 3,912,902	\$ (411,258)	\$ 18,508,106

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2004**

	Dog and Kennel	Children's Services	Real Estate Assessment	Motor Vehicle and Gasoline Tax
Assets:				
Cash and Cash Equivalents	\$ 133,862	\$ 717,645	\$ 1,562,734	\$ 378,701
Cash and Cash Equivalents with Fiscal Agent	0	10,194	0	0
Investments	0	788,340	1,761,764	426,933
Receivables:				
Taxes	0	2,461,284	0	0
Accounts	425	12,320	0	29,817
Intergovernmental	0	145,726	0	1,811,378
Interest	0	0	0	0
Loans	0	0	0	0
Interfund Loans Receivable	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	109,288
Total Assets	\$ 134,287	\$ 4,135,509	\$ 3,324,498	\$ 2,756,117
Liabilities:				
Accounts Payable	\$ 1,741	\$ 325,722	\$ 1,979	\$ 102,336
Accrued Wages and Benefits Payable	6,501	0	32,303	150,478
Intergovernmental Payable	3,216	279,021	10,346	97,441
Retainage Payable	0	0	0	0
Interfund Payable	0	0	0	0
Deferred Revenue	0	2,461,284	0	1,207,585
Accrued Interest Payable	0	0	0	0
Total Liabilities	11,458	3,066,027	44,628	1,557,840
Fund Balances:				
Reserved for Encumbrances	4,539	18,365	12,454	172,874
Reserved for Supplies Inventory	0	0	0	109,288
Reserved for Loans Receivable	0	0	0	0
Undesignated/Unreserved	118,290	1,051,117	3,267,416	916,115
Total Fund Balances	122,829	1,069,482	3,279,870	1,198,277
Total Liabilities and Fund Balances	\$ 134,287	\$ 4,135,509	\$ 3,324,498	\$ 2,756,117

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2004**

<u>Recycle Drop- Off</u>	<u>Adult Probation</u>	<u>Planning Fund</u>	<u>Litter Control Fund</u>	<u>Child Support Enforcement</u>	<u>Senior Citizen Levy</u>
\$ 33,579	\$ 134,351	\$ 448,129	\$ 72,192	\$ 367,745	\$ 389,505
0	0	52,059	0	0	0
0	0	488,702	0	0	0
0	0	0	0	0	1,894,899
0	0	0	0	39,766	0
884	128,388	115,077	9,486	27,323	0
0	0	714	0	0	0
0	0	2,536,548	0	0	0
0	0	94,000	0	0	0
0	0	3,103	5,640	2,780	0
<u>\$ 34,463</u>	<u>\$ 262,739</u>	<u>\$ 3,738,332</u>	<u>\$ 87,318</u>	<u>\$ 437,614</u>	<u>\$ 2,284,404</u>
\$ 6,252	\$ 1,704	\$ 5,302	\$ 5,440	\$ 14,302	\$ 0
3,214	8,578	8,898	7,109	28,927	0
956	2,894	2,670	1,513	70,274	0
0	0	52,059	0	0	0
0	0	0	0	105,372	0
0	64,194	54,985	9,486	23,763	1,894,899
0	0	0	0	0	0
<u>10,422</u>	<u>77,370</u>	<u>123,914</u>	<u>23,548</u>	<u>242,638</u>	<u>1,894,899</u>
4,171	5,184	6,359	1,157	14,585	0
0	0	3,103	5,640	2,780	0
0	0	2,486,056	0	0	0
<u>19,870</u>	<u>180,185</u>	<u>1,118,900</u>	<u>56,973</u>	<u>177,611</u>	<u>389,505</u>
<u>24,041</u>	<u>185,369</u>	<u>3,614,418</u>	<u>63,770</u>	<u>194,976</u>	<u>389,505</u>
<u>\$ 34,463</u>	<u>\$ 262,739</u>	<u>\$ 3,738,332</u>	<u>\$ 87,318</u>	<u>\$ 437,614</u>	<u>\$ 2,284,404</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2004**

	Indigent Guardianship	Legal Research	Computer Replacement	Certificate of Title
Assets:				
Cash and Cash Equivalents	\$ 3,729	\$ 102,180	\$ 48,722	\$ 341,550
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Investments	0	0	0	385,050
Receivables:				
Taxes	0	0	0	0
Accounts	0	354	1,169	48,473
Intergovernmental	0	0	0	0
Interest	0	0	0	0
Loans	0	0	0	0
Interfund Loans Receivable	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Total Assets	<u>\$ 3,729</u>	<u>\$ 102,534</u>	<u>\$ 49,891</u>	<u>\$ 775,073</u>
Liabilities:				
Accounts Payable	\$ 1,382	\$ 49,244	\$ 0	\$ 4,374
Accrued Wages and Benefits Payable	0	0	0	27,286
Intergovernmental Payable	0	0	0	8,350
Retainage Payable	0	0	0	0
Interfund Payable	0	53,000	0	0
Deferred Revenue	0	0	0	0
Accrued Interest Payable	0	0	0	0
Total Liabilities	<u>1,382</u>	<u>102,244</u>	<u>0</u>	<u>40,010</u>
Fund Balances:				
Reserved for Encumbrances	0	10,862	70	4,634
Reserved for Supplies Inventory	0	0	0	0
Reserved for Loans Receivable	0	0	0	0
Undesignated/Unreserved	2,347	(10,572)	49,821	730,429
Total Fund Balances	<u>2,347</u>	<u>290</u>	<u>49,891</u>	<u>735,063</u>
Total Liabilities and Fund Balances	<u>\$ 3,729</u>	<u>\$ 102,534</u>	<u>\$ 49,891</u>	<u>\$ 775,073</u>

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2004**

County Recorder Equipment	Concealed Handgun Licensing	Multi-Systemic Therapy	Local Delinquency Prevention	Juvenile Indigent Alcohol Treatment	Family and Children First	Community Based Facility
\$ 606,617	\$ 16,597	\$ 12,678	\$ 646	\$ 3,438	\$ 363,313	\$ 349,553
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	271,708	858,664
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>\$ 606,617</u>	<u>\$ 16,597</u>	<u>\$ 12,678</u>	<u>\$ 646</u>	<u>\$ 3,438</u>	<u>\$ 635,021</u>	<u>\$ 1,208,217</u>
\$ 0	\$ 0	\$ 0	\$ 600	\$ 0	\$ 12,846	\$ 18,497
0	0	0	0	0	0	50,924
0	0	0	0	0	5,765	18,261
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	218,376	429,332
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>600</u>	<u>0</u>	<u>236,987</u>	<u>517,014</u>
13,490	0	0	300	0	14,178	1,233
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>593,127</u>	<u>16,597</u>	<u>12,678</u>	<u>(254)</u>	<u>3,438</u>	<u>383,856</u>	<u>689,970</u>
<u>606,617</u>	<u>16,597</u>	<u>12,678</u>	<u>46</u>	<u>3,438</u>	<u>398,034</u>	<u>691,203</u>
<u>\$ 606,617</u>	<u>\$ 16,597</u>	<u>\$ 12,678</u>	<u>\$ 646</u>	<u>\$ 3,438</u>	<u>\$ 635,021</u>	<u>\$ 1,208,217</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2004**

	Emergency Planning	Granville South Sanitary Sewer	Southwest Licking Watershed	Johnstown- Monroe Sewer
Assets:				
Cash and Cash Equivalents	\$ 46,930	\$ 42,155	\$ 23	\$ 60,329
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Investments	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	0	0
Intergovernmental	0	0	0	0
Interest	0	0	0	0
Loans	0	0	0	0
Interfund Loans Receivable	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Total Assets	\$ 46,930	\$ 42,155	\$ 23	\$ 60,329
Liabilities:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
Accrued Wages and Benefits Payable	0	0	0	0
Intergovernmental Payable	0	0	0	0
Retainage Payable	0	0	0	0
Interfund Payable	0	0	0	0
Deferred Revenue	0	0	0	0
Accrued Interest Payable	0	0	0	0
Total Liabilities	0	0	0	0
Fund Balances:				
Reserved for Encumbrances	5,180	0	0	0
Reserved for Supplies Inventory	0	0	0	0
Reserved for Loans Receivable	0	0	0	0
Undesignated/Unreserved	41,750	42,155	23	60,329
Total Fund Balances	46,930	42,155	23	60,329
Total Liabilities and Fund Balances	\$ 46,930	\$ 42,155	\$ 23	\$ 60,329

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2004**

Conduct of Business	Buildings and Flood Plain	Domestic Violence Fund	Bicentennial Bell	Indigent Council Fees	Coroners Laboratory	Delinquent Tax Collection
\$ 9,683	\$ 16,805	\$ 21,289	\$ 6,595	\$ 27,907	\$ 138,323	\$ 456,124
0	0	0	0	0	0	0
0	0	0	0	0	0	514,215
0	0	0	0	0	0	0
0	0	0	0	0	9,455	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>\$ 9,683</u>	<u>\$ 16,805</u>	<u>\$ 21,289</u>	<u>\$ 6,595</u>	<u>\$ 27,907</u>	<u>\$ 147,778</u>	<u>\$ 970,339</u>
\$ 0	\$ 0	\$ 21,289	\$ 0	\$ 0	\$ 1,515	\$ 7,476
0	0	0	0	0	0	6,187
0	0	0	0	0	0	1,843
0	0	0	0	0	0	0
0	0	0	11,000	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>21,289</u>	<u>11,000</u>	<u>0</u>	<u>1,515</u>	<u>15,506</u>
0	0	0	0	0	791	1,643
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>9,683</u>	<u>16,805</u>	<u>0</u>	<u>(4,405)</u>	<u>27,907</u>	<u>145,472</u>	<u>953,190</u>
<u>9,683</u>	<u>16,805</u>	<u>0</u>	<u>(4,405)</u>	<u>27,907</u>	<u>146,263</u>	<u>954,833</u>
<u>\$ 9,683</u>	<u>\$ 16,805</u>	<u>\$ 21,289</u>	<u>\$ 6,595</u>	<u>\$ 27,907</u>	<u>\$ 147,778</u>	<u>\$ 970,339</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2004**

	Law Enforcement Education	Open Space and Recreation	Commissary	Mental Health Levy
Assets:				
Cash and Cash Equivalents	\$ 28,423	\$ 17,313	\$ 0	\$ 0
Cash and Cash Equivalents with Fiscal Agent	20,589	0	29,336	0
Investments	0	0	0	0
Receivables:				
Taxes	0	0	0	2,474,784
Accounts	985	0	0	0
Intergovernmental	0	0	0	0
Interest	0	0	0	0
Loans	0	0	0	0
Interfund Loans Receivable	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Total Assets	\$ 49,997	\$ 17,313	\$ 29,336	\$ 2,474,784
Liabilities:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
Accrued Wages and Benefits Payable	0	0	0	0
Intergovernmental Payable	0	0	0	0
Retainage Payable	0	0	0	0
Interfund Payable	0	0	0	0
Deferred Revenue	0	0	0	2,474,784
Accrued Interest Payable	0	0	0	0
Total Liabilities	0	0	0	2,474,784
Fund Balances:				
Reserved for Encumbrances	0	0	0	0
Reserved for Supplies Inventory	0	0	0	0
Reserved for Loans Receivable	0	0	0	0
Undesignated/Unreserved	49,997	17,313	29,336	0
Total Fund Balances	49,997	17,313	29,336	0
Total Liabilities and Fund Balances	\$ 49,997	\$ 17,313	\$ 29,336	\$ 2,474,784

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2004**

Department of Youth Services	Transit Board	Ditch Maintenance	Homeland Security Grant	Help America Vote Act	Total Nonmajor Special Revenue Funds
\$ 194,504	\$ 226,725	\$ 245,420	\$ 270,382	\$ 42,419	\$ 7,938,815
0	0	0	0	0	112,178
0	0	0	0	0	4,365,004
0	0	0	0	0	6,830,967
0	11,247	0	0	0	154,011
74,014	443,865	0	142,159	0	4,028,672
0	0	0	0	0	714
0	0	0	0	0	2,536,548
0	0	0	0	0	94,000
0	0	0	0	0	120,811
<u>\$ 268,518</u>	<u>\$ 681,837</u>	<u>\$ 245,420</u>	<u>\$ 412,541</u>	<u>\$ 42,419</u>	<u>\$ 26,181,720</u>
\$ 2,628	\$ 52,428	\$ 3,800	\$ 23,456	\$ 0	\$ 664,313
9,382	5,296	0	0	0	345,083
3,428	1,609	0	0	0	507,587
0	0	0	0	0	52,059
0	94,000	3,145	0	0	266,517
57,139	443,865	0	0	0	9,339,692
0	0	7	0	0	7
<u>72,577</u>	<u>597,198</u>	<u>6,952</u>	<u>23,456</u>	<u>0</u>	<u>11,175,258</u>
0	108,585	1,640	35,555	42,172	480,021
0	0	0	0	0	120,811
0	0	0	0	0	2,486,056
195,941	(23,946)	236,828	353,530	247	11,919,574
195,941	84,639	238,468	389,085	42,419	15,006,462
<u>\$ 268,518</u>	<u>\$ 681,837</u>	<u>\$ 245,420</u>	<u>\$ 412,541</u>	<u>\$ 42,419</u>	<u>\$ 26,181,720</u>

LICKING COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	Dog and Kennel	Children's Services	Real Estate Assessment	Motor Vehicle and Gasoline Tax
Revenues:				
Taxes	\$ 0	\$ 2,095,288	\$ 0	\$ 411,629
Intergovernmental Revenues	0	3,573,485	0	5,840,912
Charges for Services	22,905	95,126	1,266,800	0
Licenses and Permits	231,109	0	0	0
Investment Earnings	0	0	0	0
Special Assessments	0	0	0	0
Fines and Forfeitures	37,434	0	0	386,242
All Other Revenue	7,235	263,627	2,304	35,278
Total Revenue	298,683	6,027,526	1,269,104	6,674,061
Expenditures:				
Current:				
Public Safety	0	0	0	0
Health	261,259	0	0	0
Human Services	0	5,403,800	0	0
Community and Economic Development	0	0	0	0
Public Works	0	0	0	6,432,886
General Government	0	0	1,115,337	0
Intergovernmental	0	0	0	0
Debt Service:				
Interest & Fiscal Charges	0	0	0	0
Total Expenditures	261,259	5,403,800	1,115,337	6,432,886
Excess (Deficiency) of Revenues				
Over Expenditures	37,424	623,726	153,767	241,175
Other Financing Sources (Uses):				
Transfers In	0	850,000	0	0
Transfers Out	0	(1,652,120)	0	(164,940)
Total Other Financing Sources (Uses)	0	(802,120)	0	(164,940)
Net Change in Fund Balances	37,424	(178,394)	153,767	76,235
Fund Balances (Deficit) at Beginning of Year	85,405	1,247,876	3,126,103	1,136,386
Increase (Decrease) in Inventory Reserve	0	0	0	(14,344)
Fund Balances (Deficit) End of Year	\$ 122,829	\$ 1,069,482	\$ 3,279,870	\$ 1,198,277

LICKING COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

<u>Recycle Drop- Off</u>	<u>Adult Probation</u>	<u>Planning Fund</u>	<u>Litter Control</u>	<u>Child Support Enforcement</u>	<u>Senior Citizen Levy</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,604,889
175,133	355,793	825,057	286,547	3,031,618	177,880
0	0	0	0	456,827	0
0	0	0	0	0	0
0	0	13,940	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	332	0	0
<u>175,133</u>	<u>355,793</u>	<u>838,997</u>	<u>286,879</u>	<u>3,488,445</u>	<u>1,782,769</u>
0	278,754	0	0	0	0
0	0	0	0	0	0
0	0	0	0	3,646,398	1,951,847
0	0	881,487	0	0	0
180,141	0	0	298,262	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>180,141</u>	<u>278,754</u>	<u>881,487</u>	<u>298,262</u>	<u>3,646,398</u>	<u>1,951,847</u>
(5,008)	77,039	(42,490)	(11,383)	(157,953)	(169,078)
0	0	0	0	370,000	0
0	0	0	0	0	0
0	0	0	0	370,000	0
(5,008)	77,039	(42,490)	(11,383)	212,047	(169,078)
29,049	108,330	3,655,839	74,627	(17,126)	558,583
0	0	1,069	526	55	0
<u>\$ 24,041</u>	<u>\$ 185,369</u>	<u>\$ 3,614,418</u>	<u>\$ 63,770</u>	<u>\$ 194,976</u>	<u>\$ 389,505</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	Indigent Guardianship	Legal Research Fund	Computer Replacement	Certificate of Title
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0	0
Charges for Services	0	51,237	39,921	753,936
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Special Assessments	0	0	0	0
Fines and Forfeitures	19,772	0	0	0
All Other Revenue	0	0	0	0
Total Revenue	<u>19,772</u>	<u>51,237</u>	<u>39,921</u>	<u>753,936</u>
Expenditures:				
Current:				
Public Safety	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Community and Economic Development	0	0	0	0
Public Works	0	0	0	0
General Government	37,106	142,116	48,152	781,081
Intergovernmental	0	0	0	0
Debt Service:				
Interest & Fiscal Charges	0	0	0	0
Total Expenditures	<u>37,106</u>	<u>142,116</u>	<u>48,152</u>	<u>781,081</u>
Excess (Deficiency) of Revenues				
Over Expenditures	(17,334)	(90,879)	(8,231)	(27,145)
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	(17,334)	(90,879)	(8,231)	(27,145)
Fund Balances (Deficit) at Beginning of Year	19,681	91,169	58,122	762,208
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balances (Deficit) End of Year	<u>\$ 2,347</u>	<u>\$ 290</u>	<u>\$ 49,891</u>	<u>\$ 735,063</u>

LICKING COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

County Recorder Equipment	Concealed Handgun Licensing	Multi-Systemic Therapy	Local Delinquency Prevention	Juvenile Indigent Alcohol Treatment	Family and Children First	Community Based Facility
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	754,103	2,067,772
171,604	22,776	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	38	0	0
0	0	0	0	0	0	0
<u>171,604</u>	<u>22,776</u>	<u>0</u>	<u>0</u>	<u>38</u>	<u>754,103</u>	<u>2,067,772</u>
0	0	0	0	0	0	1,628,862
0	0	18,690	0	0	0	0
0	0	0	0	0	814,818	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
98,107	6,179	0	13,200	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>98,107</u>	<u>6,179</u>	<u>18,690</u>	<u>13,200</u>	<u>0</u>	<u>814,818</u>	<u>1,628,862</u>
73,497	16,597	(18,690)	(13,200)	38	(60,715)	438,910
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
73,497	16,597	(18,690)	(13,200)	38	(60,715)	438,910
533,120	0	31,368	13,246	3,400	458,749	252,293
0	0	0	0	0	0	0
<u>\$ 606,617</u>	<u>\$ 16,597</u>	<u>\$ 12,678</u>	<u>\$ 46</u>	<u>\$ 3,438</u>	<u>\$ 398,034</u>	<u>\$ 691,203</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	Emergency Planning	Granville South Sanitary Sewer	Southwest Licking Watershed	Johnstown- Monroe Sewer Fund
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	29,461	0	0	0
Charges for Services	0	0	0	0
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Special Assessments	0	0	0	0
Fines and Forfeitures	0	0	0	0
All Other Revenue	0	0	0	0
Total Revenue	29,461	0	0	0
Expenditures:				
Current:				
Public Safety	63,123	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Community and Economic Development	0	0	0	0
Public Works	0	0	0	0
General Government	0	0	0	0
Intergovernmental	0	0	0	0
Debt Service:				
Interest & Fiscal Charges	0	0	0	0
Total Expenditures	63,123	0	0	0
Excess (Deficiency) of Revenues				
Over Expenditures	(33,662)	0	0	0
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balances	(33,662)	0	0	0
Fund Balances (Deficit) at Beginning of Year	80,592	42,155	23	60,329
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balances (Deficit) End of Year	\$ 46,930	\$ 42,155	\$ 23	\$ 60,329

LICKING COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

Conduct of Business	Buildings and Flood Plain	Domestic Violence	Bicentennial Bell Fund	Indigent Council Fees	Coroners Laboratory	Delinquent Tax Collection
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	1,101	0	0
0	0	0	0	0	85,781	316,287
1,032	0	37,837	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	44	0	0	0
<u>1,032</u>	<u>0</u>	<u>37,837</u>	<u>44</u>	<u>1,101</u>	<u>85,781</u>	<u>316,287</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	40,075	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	283	35,900	193,403
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>40,075</u>	<u>0</u>	<u>283</u>	<u>35,900</u>	<u>193,403</u>
1,032	0	(2,238)	44	818	49,881	122,884
0	0	0	0	0	0	0
0	0	0	0	0	(35,915)	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(35,915)</u>	<u>0</u>
1,032	0	(2,238)	44	818	13,966	122,884
8,651	16,805	2,238	(4,449)	27,089	132,297	831,949
0	0	0	0	0	0	0
<u>\$ 9,683</u>	<u>\$ 16,805</u>	<u>\$ 0</u>	<u>\$ (4,405)</u>	<u>\$ 27,907</u>	<u>\$ 146,263</u>	<u>\$ 954,833</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	Law Enforcement Education Fund	Open Space and Recreation	Commissary	Mental Health Levy
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 2,188,054
Intergovernmental Revenues	0	17,742	0	115,161
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	72,304	0	0	0
All Other Revenue	0	0	6,668	0
Total Revenue	72,304	17,742	6,668	2,303,215
Expenditures:				
Current:				
Public Safety	69,814	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Community and Economic Development	0	60,000	0	0
Public Works	0	0	0	0
General Government	0	0	0	0
Intergovernmental	0	0	0	2,303,215
Debt Service:				
Interest & Fiscal Charges	0	0	0	0
Total Expenditures	69,814	60,000	0	2,303,215
Excess (Deficiency) of Revenues				
Over Expenditures	2,490	(42,258)	6,668	0
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balances	2,490	(42,258)	6,668	0
Fund Balances (Deficit) at Beginning of Year	47,507	59,571	22,668	0
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balances (Deficit) End of Year	\$ 49,997	\$ 17,313	\$ 29,336	\$ 0

LICKING COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004***

Department of Youth Services	Transit Board	Ditch Maintenance	Homeland Security Grant	Comprehensive Integrated Services	Help America Vote Act	Total Nonmajor Special Revenue Funds
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,299,860
319,150	0	0	1,018,635	56,250	84,591	18,730,391
0	827,361	0	0	0	0	4,110,561
0	0	0	0	0	0	269,978
0	0	0	0	0	0	13,940
0	0	56,454	0	0	0	56,454
0	0	0	0	0	0	515,790
786	0	0	0	0	0	316,274
<u>319,936</u>	<u>827,361</u>	<u>56,454</u>	<u>1,018,635</u>	<u>56,250</u>	<u>84,591</u>	<u>30,313,248</u>
332,455	0	0	692,400	0	0	3,065,408
0	0	0	0	0	0	279,949
0	0	0	0	56,250	0	11,913,188
0	0	0	0	0	0	941,487
0	0	19,693	0	0	0	6,930,982
0	873,707	0	0	0	42,172	3,386,743
0	0	0	0	0	0	2,303,215
0	0	170	0	0	0	170
<u>332,455</u>	<u>873,707</u>	<u>19,863</u>	<u>692,400</u>	<u>56,250</u>	<u>42,172</u>	<u>28,821,142</u>
(12,519)	(46,346)	36,591	326,235	0	42,419	1,492,106
0	0	0	0	0	0	1,220,000
0	0	0	0	0	0	(1,852,975)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(632,975)</u>
(12,519)	(46,346)	36,591	326,235	0	42,419	859,131
208,460	130,985	201,877	62,850	0	0	14,160,025
0	0	0	0	0	0	(12,694)
<u>\$ 195,941</u>	<u>\$ 84,639</u>	<u>\$ 238,468</u>	<u>\$ 389,085</u>	<u>\$ 0</u>	<u>\$ 42,419</u>	<u>\$ 15,006,462</u>

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Debt Service Funds
For the Year Ended December 31, 2004**

	General Obligation Debt	Special Assessment Debt	Total Nonmajor Debt Service Funds
Assets:			
Cash and Cash Equivalents	\$ 3,713,533	\$ 199,119	\$ 3,912,652
Receivables:			
Accounts	250	0	250
Intergovernmental	0	21,624	21,624
Total Assets	<u>\$ 3,713,783</u>	<u>\$ 220,743</u>	<u>\$ 3,934,526</u>
Liabilities:			
Deferred Revenue	\$ 0	\$ 21,624	\$ 21,624
Total Liabilities	<u>0</u>	<u>21,624</u>	<u>21,624</u>
Fund Balances:			
Reserved for Encumbrances	80,000	0	80,000
Reserved for Debt Service	3,633,783	199,119	3,832,902
Total Fund Balances	<u>3,713,783</u>	<u>199,119</u>	<u>3,912,902</u>
Total Liabilities and Fund Balances	<u>\$ 3,713,783</u>	<u>\$ 220,743</u>	<u>\$ 3,934,526</u>

LICKING COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Debt Service Funds
For the Year Ended December 31, 2004**

	General Obligation Debt	Special Assessment Debt	Total Nonmajor Debt Service Funds
Revenues:			
Charges for Services	\$ 195,826	\$ 0	\$ 195,826
Special Assessments	<u>0</u>	<u>54,265</u>	<u>54,265</u>
Total Revenue	<u>195,826</u>	<u>54,265</u>	<u>250,091</u>
Expenditures:			
Debt Service:			
Principal Retirement	884,850	37,218	922,068
Interest & Fiscal Charges	<u>653,820</u>	<u>16,038</u>	<u>669,858</u>
Total Expenditures	<u>1,538,670</u>	<u>53,256</u>	<u>1,591,926</u>
Excess (Deficiency) of Revenues Over Expenditures	(1,342,844)	1,009	(1,341,835)
Other Financing Sources (Uses):			
Transfers In	2,384,148	12,061	2,396,209
Transfers Out	<u>(12,061)</u>	<u>0</u>	<u>(12,061)</u>
Total Other Financing Sources (Uses)	<u>2,372,087</u>	<u>12,061</u>	<u>2,384,148</u>
Net Change in Fund Balances	1,029,243	13,070	1,042,313
Fund Balances at Beginning of Year	<u>2,684,540</u>	<u>186,049</u>	<u>2,870,589</u>
Fund Balances End of Year	<u>\$ 3,713,783</u>	<u>\$ 199,119</u>	<u>\$ 3,912,902</u>

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2004**

	<u>Permanent Improvement</u>	<u>Road Projects</u>	<u>Airport Construction</u>	<u>Capital Grants</u>
Assets:				
Cash and Cash Equivalents	\$ 1,467,099	\$ 53,425	\$ 121	\$ 15,720
Receivables:				
Accounts	390	0	0	0
Intergovernmental	0	0	0	0
Interest	86	0	0	0
Total Assets	<u>\$ 1,467,575</u>	<u>\$ 53,425</u>	<u>\$ 121</u>	<u>\$ 15,720</u>
Liabilities:				
Accounts Payable	\$ 28,674	\$ 0	\$ 0	\$ 0
Interfund Payable	270,164	0	0	0
Deferred Revenue	0	0	0	0
Accrued Interest Payable	19,751	1,542	0	0
General Obligation Notes Payable	1,480,000	181,000	0	0
Total Liabilities	<u>1,798,589</u>	<u>182,542</u>	<u>0</u>	<u>0</u>
Fund Balances:				
Reserved for Encumbrances	93,174	0	0	6,042
Undesignated/Unreserved	(424,188)	(129,117)	121	9,678
Total Fund Balances	<u>(331,014)</u>	<u>(129,117)</u>	<u>121</u>	<u>15,720</u>
Total Liabilities and Fund Balances	<u>\$ 1,467,575</u>	<u>\$ 53,425</u>	<u>\$ 121</u>	<u>\$ 15,720</u>

LICKING COUNTY, OHIO

***Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2004***

<u>Bike Path Fund</u>	<u>Ditch Construction Fund</u>	<u>Computer Acquisition</u>	<u>Special Assessment Construction</u>	<u>Total Nonmajor Capital Projects Funds</u>
\$ 9,382	\$ 519	\$ 13,575	\$ 10,775	\$ 1,570,616
0	0	0	0	390
0	0	0	178,939	178,939
0	0	0	0	86
<u>\$ 9,382</u>	<u>\$ 519</u>	<u>\$ 13,575</u>	<u>\$ 189,714</u>	<u>\$ 1,750,031</u>
\$ 1,219	\$ 0	\$ 0	\$ 0	\$ 29,893
0	0	0	0	270,164
0	0	0	178,939	178,939
0	0	0	0	21,293
0	0	0	0	1,661,000
<u>1,219</u>	<u>0</u>	<u>0</u>	<u>178,939</u>	<u>2,161,289</u>
1,220	0	0	315,000	415,436
6,943	519	13,575	(304,225)	(826,694)
<u>8,163</u>	<u>519</u>	<u>13,575</u>	<u>10,775</u>	<u>(411,258)</u>
<u>\$ 9,382</u>	<u>\$ 519</u>	<u>\$ 13,575</u>	<u>\$ 189,714</u>	<u>\$ 1,750,031</u>

LICKING COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2004**

	<u>Permanent Improvement</u>	<u>Road Projects</u>	<u>Airport Construction</u>	<u>Capital Grants</u>
Revenues:				
Investment Earnings	\$ 2,084	\$ 0	\$ 0	\$ 146
Special Assessments	0	0	0	0
All Other Revenue	<u>3,667</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenue	<u>5,751</u>	<u>0</u>	<u>0</u>	<u>146</u>
Expenditures:				
Current:				
Capital Outlay	299,072	180,664	0	13,240
Debt Service:				
Interest & Fiscal Charges	<u>19,883</u>	<u>1,542</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>318,955</u>	<u>182,206</u>	<u>0</u>	<u>13,240</u>
Excess (Deficiency) of Revenues Over Expenditures	(313,204)	(182,206)	0	(13,094)
Other Financing Sources (Uses):				
Transfers In	388,240	0	0	0
Transfers Out	<u>(1,456,320)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(1,068,080)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	(1,381,284)	(182,206)	0	(13,094)
Fund Balances at Beginning of Year	<u>1,050,270</u>	<u>53,089</u>	<u>121</u>	<u>28,814</u>
Fund Balances (Deficit) End of Year	<u>\$ (331,014)</u>	<u>\$ (129,117)</u>	<u>\$ 121</u>	<u>\$ 15,720</u>

LICKING COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2004**

Bike Path	Ditch Construction	Computer Acquisition	Special Assessment Construction	Total Nonmajor Capital Project Funds
\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,230
0	331	0	0	331
0	0	0	0	3,667
0	331	0	0	6,228
56,236	0	0	0	549,212
0	0	0	0	21,425
56,236	0	0	0	570,637
(56,236)	331	0	0	(564,409)
50,000	0	0	0	438,240
0	0	0	0	(1,456,320)
50,000	0	0	0	(1,018,080)
(6,236)	331	0	0	(1,582,489)
14,399	188	13,575	10,775	1,171,231
\$ 8,163	\$ 519	\$ 13,575	\$ 10,775	\$ (411,258)

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2004**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 21,454,005	\$ 21,559,200	\$ 22,628,102	\$ 1,068,902
Intergovernmental Revenues	4,781,356	4,804,800	4,938,844	134,044
Charges for Services	4,871,364	4,895,250	4,841,547	(53,703)
Licenses and Permits	15,225	15,300	10,893	(4,407)
Investment Earnings	1,519,550	1,527,000	1,728,496	201,496
Fines and Forfeitures	273,658	275,000	274,076	(924)
All Other Revenues	715,542	719,050	865,972	146,922
Total Revenues	33,630,700	33,795,600	35,287,930	1,492,330
Expenditures:				
Public Safety:				
Coroner:				
Personal Services	212,789	271,873	248,331	23,542
Materials and Supplies	1,000	1,000	0	1,000
Contractual Services	143,024	139,861	136,802	3,059
Other Expenditures	2,700	2,700	2,617	83
Total Coroner	359,513	415,434	387,750	27,684
Adult Probation:				
Personal Services	460,660	460,718	443,672	17,046
Materials and Supplies	2,380	2,380	2,377	3
Contractual Services	4,815	4,815	2,450	2,365
Other Expenditures	4,040	4,040	3,935	105
Total Adult Probation	471,895	471,953	452,434	19,519
Sheriff:				
Personal Services	11,907,933	11,372,928	10,840,115	532,813
Materials and Supplies	788,277	962,699	874,213	88,486
Contractual Services	1,417,336	1,514,836	1,411,188	103,648
Other Expenditures	37,309	71,559	63,542	8,017
Capital Outlay	62,680	43,080	32,701	10,379
Total Sheriff	14,213,535	13,965,102	13,221,759	743,343
Emergency Management:				
Personal Services	144,562	144,630	144,334	296
Materials and Supplies	3,601	3,601	3,463	138
Contractual Services	7,738	9,388	8,011	1,377
Other Expenditures	301,800	8,957	7,257	1,700
Capital Outlay	13,000	11,950	11,139	811
Total Emergency Management	470,701	178,526	174,204	4,322

(Continued)

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2004**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
911 Emergency Center:				
Personal Services	1,005,505	1,031,126	887,538	143,588
Materials and Supplies	4,207	4,207	2,621	1,586
Contractual Services	78,285	78,285	51,097	27,188
Other Expenditures	1,000	1,000	968	32
Capital Outlay	128,406	105,906	88,320	17,586
Total 911 Emergency Center	<u>1,217,403</u>	<u>1,220,524</u>	<u>1,030,544</u>	<u>189,980</u>
Total Public Safety	<u>16,733,047</u>	<u>16,251,539</u>	<u>15,266,691</u>	<u>984,848</u>
Health:				
Humane Officer:				
Personal Services	72,130	73,268	72,213	1,055
Other Expenditures	943	943	906	37
Total Humane Officer	<u>73,073</u>	<u>74,211</u>	<u>73,119</u>	<u>1,092</u>
Registration of Vital Statistics:				
Other Expenditures	3,000	3,000	1,684	1,316
Total Registration of Vital Statistics	<u>3,000</u>	<u>3,000</u>	<u>1,684</u>	<u>1,316</u>
Health and Welfare:				
Contractual Services	275,275	275,275	116,509	158,766
Other Expenditures	17,500	17,500	17,500	0
Total Health and Welfare	<u>292,775</u>	<u>292,775</u>	<u>134,009</u>	<u>158,766</u>
Total Health	<u>368,848</u>	<u>369,986</u>	<u>208,812</u>	<u>161,174</u>
Human Services:				
Veterans' Services Commission:				
Personal Services	167,956	169,266	161,369	7,897
Materials and Supplies	11,089	11,089	9,374	1,715
Contractual Services	509,171	475,171	337,223	137,948
Other Expenditures	39,358	63,048	43,660	19,388
Total Veterans' Services Commission	<u>727,574</u>	<u>718,574</u>	<u>551,626</u>	<u>166,948</u>
Child Welfare Board:				
Other Expenditures	10,514	10,514	4,617	5,897
Total Child Welfare Board	<u>10,514</u>	<u>10,514</u>	<u>4,617</u>	<u>5,897</u>
Indigent Fees:				
Contractual Services	1,208,287	1,190,677	756,948	433,729
Total Indigent Fees	<u>1,208,287</u>	<u>1,190,677</u>	<u>756,948</u>	<u>433,729</u>
Total Human Services	<u>1,946,375</u>	<u>1,919,765</u>	<u>1,313,191</u>	<u>606,574</u>

(Continued)

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2004**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Community Development:				
Agriculture:				
Other Expenditures	544,594	544,594	536,419	8,175
Total Agriculture	544,594	544,594	536,419	8,175
Historical Society:				
Other Expenditures	21,700	21,700	20,000	1,700
Total Historical Society	21,700	21,700	20,000	1,700
Total Community Development	566,294	566,294	556,419	9,875
Public Works:				
Sanitation and Drainage:				
Personal Services	75,655	75,655	75,483	172
Total Sanitation and Drainage	75,655	75,655	75,483	172
Total Public Works	75,655	75,655	75,483	172
General Government:				
Commissioners:				
Personal Services	521,880	521,880	518,405	3,475
Materials and Supplies	2,208	2,208	858	1,350
Contractual Services	18,750	28,750	14,106	14,644
Other Expenditures	11,000	11,000	9,273	1,727
Total Commissioners	553,838	563,838	542,642	21,196
Auditor:				
Personal Services	706,906	707,256	674,819	32,437
Materials and Supplies	30,386	30,036	19,161	10,875
Contractual Services	52,961	41,661	19,200	22,461
Other Expenditures	7,630	7,630	7,587	43
Total Auditor	797,883	786,583	720,767	65,816
Treasurer:				
Personal Services	515,144	515,274	514,205	1,069
Materials and Supplies	34,769	34,769	32,583	2,186
Contractual Services	62,675	62,295	57,761	4,534
Other Expenditures	35,661	35,661	25,845	9,816
Total Treasurer	648,249	647,999	630,394	17,605
Prosecutor:				
Personal Services	1,596,432	1,575,032	1,529,742	45,290
Materials and Supplies	8,495	9,495	8,433	1,062
Contractual Services	86,570	84,570	74,304	10,266
Other Expenditures	37,941	38,941	30,391	8,550
Total Prosecutor	1,729,438	1,708,038	1,642,870	65,168

(Continued)

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2004**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Budget Commission:				
Other Expenditures	<u>10,000</u>	<u>10,000</u>	<u>0</u>	<u>10,000</u>
Total Budget Commission	<u>10,000</u>	<u>10,000</u>	<u>0</u>	<u>10,000</u>
County Planning Commission:				
Personal Services	564,500	564,500	510,978	53,522
Materials and Supplies	5,000	6,000	4,768	1,232
Contractual Services	77,950	76,950	59,337	17,613
Other Expenditures	<u>14,000</u>	<u>14,000</u>	<u>9,578</u>	<u>4,422</u>
Total County Planning Commission	<u>661,450</u>	<u>661,450</u>	<u>584,661</u>	<u>76,789</u>
Board of Elections:				
Personal Services	433,228	407,697	372,760	34,937
Materials and Supplies	90,000	105,000	99,414	5,586
Contractual Services	353,500	312,900	268,087	44,813
Other Expenditures	<u>1,500</u>	<u>1,500</u>	<u>1,361</u>	<u>139</u>
Total Board of Elections	<u>878,228</u>	<u>827,097</u>	<u>741,622</u>	<u>85,475</u>
County Recorder:				
Personal Services	508,402	508,402	487,267	21,135
Materials and Supplies	8,000	7,700	4,667	3,033
Contractual Services	6,688	6,688	6,201	487
Other Expenditures	<u>2,285</u>	<u>2,585</u>	<u>2,150</u>	<u>435</u>
Total County Recorder	<u>525,375</u>	<u>525,375</u>	<u>500,285</u>	<u>25,090</u>
Bureau of Inspection:				
Contractual Services	<u>124,530</u>	<u>124,530</u>	<u>123,543</u>	<u>987</u>
Total Bureau of Inspection	<u>124,530</u>	<u>124,530</u>	<u>123,543</u>	<u>987</u>
Maintenance and Operations:				
Personal Services	522,387	538,146	522,630	15,516
Materials and Supplies	627,668	560,744	458,300	102,444
Contractual Services	1,352,673	1,377,672	1,271,611	106,061
Other Expenditures	54,573	54,573	14,991	39,582
Capital Outlay	<u>142,862</u>	<u>152,988</u>	<u>106,415</u>	<u>46,573</u>
Total Maintenance and Operations	<u>2,700,163</u>	<u>2,684,123</u>	<u>2,373,947</u>	<u>310,176</u>

(Continued)

LICKING COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2004**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Information Systems Management:				
Personal Services	586,372	601,620	598,276	3,344
Materials and Supplies	33,576	33,576	26,058	7,518
Contractual Services	209,953	196,453	158,975	37,478
Other Expenditures	1,000	1,000	519	481
Capital Outlay	355,326	404,265	398,786	5,479
Total Information Systems Management	<u>1,186,227</u>	<u>1,236,914</u>	<u>1,182,614</u>	<u>54,300</u>
Clerk of Courts:				
Personal Services	535,798	549,522	536,291	13,231
Materials and Supplies	20,000	20,000	19,053	947
Contractual Services	1,000	1,000	220	780
Other Expenditures	1,500	1,500	0	1,500
Total Clerk of Courts	<u>558,298</u>	<u>572,022</u>	<u>555,564</u>	<u>16,458</u>
Common Pleas Court:				
Personal Services	642,849	663,743	651,581	12,162
Materials and Supplies	9,655	9,655	7,843	1,812
Contractual Services	127,061	109,461	105,976	3,485
Other Expenditures	17,012	20,012	16,562	3,450
Total Common Pleas Court	<u>796,577</u>	<u>802,871</u>	<u>781,962</u>	<u>20,909</u>
Court of Appeals:				
Other Expenditures	30,000	38,300	38,214	86
Total Court of Appeals	<u>30,000</u>	<u>38,300</u>	<u>38,214</u>	<u>86</u>
Municipal Court:				
Personal Services	168,583	168,583	162,943	5,640
Contractual Services	73,132	73,132	66,811	6,321
Total Municipal Court	<u>241,715</u>	<u>241,715</u>	<u>229,754</u>	<u>11,961</u>
Juvenile Court:				
Personal Services	1,748,228	1,748,478	1,722,447	26,031
Materials and Supplies	11,561	11,561	9,547	2,014
Contractual Services	1,274,646	1,374,646	1,302,277	72,369
Other Expenditures	18,635	18,635	14,782	3,853
Total Juvenile Court	<u>3,053,070</u>	<u>3,153,320</u>	<u>3,049,053</u>	<u>104,267</u>
Probate Court:				
Personal Services	268,225	271,808	269,986	1,822
Materials and Supplies	7,816	7,816	6,042	1,774
Contractual Services	18,698	18,698	8,360	10,338
Other Expenditures	6,101	6,101	3,422	2,679
Total Probate Court	<u>300,840</u>	<u>304,423</u>	<u>287,810</u>	<u>16,613</u>

(Continued)

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2004***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Dometric Court:				
Personal Services	965,535	996,703	947,235	49,468
Materials and Supplies	10,426	10,426	8,593	1,833
Contractual Services	46,418	46,418	25,090	21,328
Other Expenditures	26,644	26,644	20,482	6,162
Total Dometric Court	1,049,023	1,080,191	1,001,400	78,791
Human Resources:				
Personal Services	200,850	200,850	191,526	9,324
Materials and Supplies	2,632	2,632	900	1,732
Contractual Services	36,691	36,691	23,917	12,774
Other Expenditures	5,185	5,185	2,660	2,525
Total Human Resources	245,358	245,358	219,003	26,355
Insurance/Pension/Taxes:				
Personal Services	118,000	175,976	166,731	9,245
Contractual Services	494,000	429,292	376,559	52,733
Total Insurance/Pension/Taxes	612,000	605,268	543,290	61,978
General Administration:				
Contractual Services	103,392	103,392	109,892	(6,500)
Other Expenditures	114,000	125,145	47,086	78,059
Total General Administration	217,392	228,537	156,978	71,559
Total General Government	16,919,904	17,048,202	15,906,373	1,141,829
Capital Outlay	0	50,000	47,040	2,960
Intergovernmental	527,301	527,301	527,301	0
Total Expenditures	37,137,424	36,808,742	33,901,310	2,907,432
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(3,506,724)	(3,013,142)	1,386,620	4,399,762
Other Financing Sources (Uses):				
Transfers In	0	112,925	119,501	6,576
Transfers Out	(3,171,599)	(3,076,825)	(3,016,825)	60,000
Advances Out	0	(360,000)	(205,000)	155,000
Total Other Financing Sources (Uses)	(3,171,599)	(3,323,900)	(3,102,324)	221,576
Net Changes in Fund Balance	(6,678,323)	(6,337,042)	(1,715,704)	4,621,338
Fund Balance at Beginning of Year	5,591,170	5,591,170	5,591,170	0
Prior Year Encumbrances	964,390	964,390	964,390	0
Fund Balance at End of Year	\$ (122,763)	\$ 218,518	\$ 4,839,856	\$ 4,621,338

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – Special Revenue Fund
For the Year Ended December 31, 2004**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive Negative
Revenues:				
Intergovernmental Revenues	\$ 11,674,294	\$ 12,132,100	\$ 12,336,685	\$ 204,585
All Other Revenues	707,938	735,700	570,934	(164,766)
Total Revenues	<u>12,382,232</u>	<u>12,867,800</u>	<u>12,907,619</u>	<u>39,819</u>
Expenditures:				
Human Services:				
Personal Services	7,568,787	7,576,449	7,212,574	363,875
Materials and Supplies	134,559	126,897	95,491	31,406
Contractual Services	4,458,358	4,802,687	3,839,255	963,432
Other Expenditures	3,229,020	2,900,691	2,214,485	686,206
Capital Outlay	138,122	138,122	95,511	42,611
Total Expenditures	<u>15,528,846</u>	<u>15,544,846</u>	<u>13,457,316</u>	<u>2,087,530</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,146,614)	(2,677,046)	(549,697)	2,127,349
Other Financing Sources (Uses):				
Transfers In	2,399,000	2,399,000	2,201,492	(197,508)
Total Other Financing Sources (Uses)	<u>2,399,000</u>	<u>2,399,000</u>	<u>2,201,492</u>	<u>(197,508)</u>
Net Change in Fund Balance	(747,614)	(278,046)	1,651,795	1,929,841
Fund Balance at Beginning of Year	469,569	469,569	469,569	0
Prior Year Encumbrances	301,309	301,309	301,309	0
Fund Balance at End of Year	<u>\$ 23,264</u>	<u>\$ 492,832</u>	<u>\$ 2,422,673</u>	<u>\$ 1,929,841</u>

LICKING COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – Special Revenue Fund
For the Year Ended December 31, 2004**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
COMMUNITY MRDD FUND				
Revenues:				
Taxes	\$ 5,558,059	\$ 5,385,500	\$ 5,571,172	\$ 185,672
Intergovernmental Revenues	3,611,628	3,499,500	3,511,056	11,556
Charges for Services	619,225	600,000	642,047	42,047
All Other Revenues	196,088	190,000	225,648	35,648
Total Revenues	<u>9,985,000</u>	<u>9,675,000</u>	<u>9,949,923</u>	<u>274,923</u>
Expenditures:				
Human Services:				
Personal Services	7,816,422	7,755,042	7,422,551	332,491
Materials and Supplies	306,236	335,236	288,135	47,101
Contractual Services	1,513,820	1,668,698	1,439,580	229,118
Other Expenditures	425,189	425,189	322,658	102,531
Capital Outlay	337,155	297,155	122,781	174,374
Total Expenditures	<u>10,398,822</u>	<u>10,481,320</u>	<u>9,595,705</u>	<u>885,615</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(413,822)	(806,320)	354,218	1,160,538
Other Financing Sources (Uses):				
Sale of Capital Assets	<u>0</u>	<u>0</u>	<u>147,000</u>	<u>147,000</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>147,000</u>	<u>147,000</u>
Net Change in Fund Balance	(413,822)	(806,320)	501,218	1,307,538
Fund Balance at Beginning of Year	5,059,499	5,059,499	5,059,499	0
Prior Year Encumbrances	<u>246,525</u>	<u>246,525</u>	<u>246,525</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 4,892,202</u>	<u>\$ 4,499,704</u>	<u>\$ 5,807,242</u>	<u>\$ 1,307,538</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
DOG AND KENNEL FUND			
Revenues:			
Charges for Services	\$ 24,800	\$ 22,830	\$ (1,970)
Licenses and Permits	230,000	270,585	40,585
Fines and Forfeitures	31,600	39,859	8,259
All Other Revenues	1,000	7,235	6,235
Total Revenues	<u>287,400</u>	<u>340,509</u>	<u>53,109</u>
Expenditures:			
Health:			
Personal Services	182,272	176,940	5,332
Materials and Supplies	27,143	25,851	1,292
Contractual Services	66,873	54,692	12,181
Other Expenditures	18,131	13,187	4,944
Capital Outlay	1,500	1,355	145
Total Expenditures	<u>295,919</u>	<u>272,025</u>	<u>23,894</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,519)	68,484	77,003
Fund Balance at Beginning of Year	46,852	46,852	0
Prior Year Encumbrances	11,685	11,685	0
Fund Balance at End of Year	<u>\$ 50,018</u>	<u>\$ 127,021</u>	<u>\$ 77,003</u>

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
CHILDREN'S SERVICES FUND			
Revenues:			
Taxes	\$ 2,079,200	\$ 2,095,288	\$ 16,088
Intergovernmental Revenues	3,033,839	3,625,236	591,397
Charges for Services	225,000	82,806	(142,194)
All Other Revenues	325,000	263,627	(61,373)
Total Revenues	<u>5,663,039</u>	<u>6,066,957</u>	<u>403,918</u>
Expenditures:			
Human Services:			
Materials and Supplies	4,000	0	4,000
Contractual Services	5,334,029	5,210,121	123,908
Other Expenditures	264,128	228,675	35,453
Total Expenditures	<u>5,602,157</u>	<u>5,438,796</u>	<u>163,361</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	60,882	628,161	567,279
Other Financing Sources (Uses):			
Transfers In	3,400,000	3,150,000	(250,000)
Transfers Out	<u>(4,150,000)</u>	<u>(3,952,120)</u>	<u>197,880</u>
Total Other Financing Sources (Uses)	<u>(750,000)</u>	<u>(802,120)</u>	<u>(52,120)</u>
Net Change in Fund Balance	(689,118)	(173,959)	515,159
Fund Balance at Beginning of Year	1,511,935	1,511,935	0
Prior Year Encumbrances	97,929	97,929	0
Fund Balance at End of Year	<u>\$ 920,746</u>	<u>\$ 1,435,905</u>	<u>\$ 515,159</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	REAL ESTATE ASSESSMENT FUND		Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
Revenues:			
Charges for Services	\$ 1,214,600	\$ 1,266,800	\$ 52,200
All Other Revenues	300	2,304	2,004
Total Revenues	<u>1,214,900</u>	<u>1,269,104</u>	<u>54,204</u>
Expenditures:			
General Government:			
Personal Services	869,446	854,757	14,689
Materials and Supplies	17,126	7,560	9,566
Contractual Services	169,658	161,907	7,751
Other Expenditures	39,794	27,739	12,055
Capital Outlay	72,800	68,664	4,136
Total Expenditures	<u>1,168,824</u>	<u>1,120,627</u>	<u>48,197</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	46,076	148,477	102,401
Fund Balance at Beginning of Year	3,158,474	3,158,474	0
Prior Year Encumbrances	3,464	3,464	0
Fund Balance at End of Year	<u>\$ 3,208,014</u>	<u>\$ 3,310,415</u>	<u>\$ 102,401</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
MOTOR VEHICLE AND GASOLINE TAX FUND			
Revenues:			
Taxes	\$ 387,000	\$ 404,308	\$ 17,308
Intergovernmental Revenues	5,885,000	5,675,578	(209,422)
Fines and Forfeitures	272,000	356,844	84,844
All Other Revenues	36,000	61,706	25,706
Total Revenues	<u>6,580,000</u>	<u>6,498,436</u>	<u>(81,564)</u>
Expenditures:			
Public Works:			
Personal Services	3,571,360	3,438,026	133,334
Materials and Supplies	1,435,268	1,298,758	136,510
Contractual Services	1,545,056	1,495,965	49,091
Other Expenditures	7,764	3,606	4,158
Capital Outlay	318,560	315,388	3,172
Total Expenditures	<u>6,878,008</u>	<u>6,551,743</u>	<u>326,265</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(298,008)	(53,307)	244,701
Other Financing Sources (Uses):			
Transfers Out	<u>(164,940)</u>	<u>(164,940)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(164,940)</u>	<u>(164,940)</u>	<u>0</u>
Net Change in Fund Balance	(462,948)	(218,247)	244,701
Fund Balance at Beginning of Year	583,891	583,891	0
Prior Year Encumbrances	194,583	194,583	0
Fund Balance at End of Year	<u>\$ 315,526</u>	<u>\$ 560,227</u>	<u>\$ 244,701</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 203,034	\$ 174,894	\$ (28,140)
Total Revenues	<u>203,034</u>	<u>174,894</u>	<u>(28,140)</u>
Expenditures:			
Public Works:			
Personal Services	89,366	82,318	7,048
Materials and Supplies	34,418	24,889	9,529
Contractual Services	60,512	47,743	12,769
Capital Outlay	34,656	33,961	695
Total Expenditures	<u>218,952</u>	<u>188,911</u>	<u>30,041</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,918)	(14,017)	1,901
Other Financing Sources (Uses):			
Transfers Out	<u>(5,619)</u>	<u>0</u>	<u>5,619</u>
Total Other Financing Sources (Uses)	<u>(5,619)</u>	<u>0</u>	<u>5,619</u>
Net Change in Fund Balance	(21,537)	(14,017)	7,520
Fund Balance at Beginning of Year	21,763	21,763	0
Prior Year Encumbrances	15,410	15,410	0
Fund Balance at End of Year	<u>\$ 15,636</u>	<u>\$ 23,156</u>	<u>\$ 7,520</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 286,176	\$ 294,484	\$ 8,308
Total Revenues	<u>286,176</u>	<u>294,484</u>	<u>8,308</u>
Expenditures:			
Public Safety:			
Personal Services	265,202	245,221	19,981
Materials and Supplies	10,310	10,290	20
Contractual Services	14,142	11,973	2,169
Other Expenditures	1,000	319	681
Capital Outlay	10,525	10,343	182
Total Expenditures	<u>301,179</u>	<u>278,146</u>	<u>23,033</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,003)	16,338	31,341
Fund Balance at Beginning of Year	108,458	108,458	0
Prior Year Encumbrances	2,667	2,667	0
Fund Balance at End of Year	<u>\$ 96,122</u>	<u>\$ 127,463</u>	<u>\$ 31,341</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	PLANNING FUND		Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
Revenues:			
Intergovernmental Revenues	\$ 891,152	\$ 1,093,391	\$ 202,239
Investment Earnings	0	13,639	13,639
All Other Revenues	31,200	38,032	6,832
Total Revenues	<u>922,352</u>	<u>1,145,062</u>	<u>222,710</u>
Expenditures:			
Community Development:			
Personal Services	219,554	219,452	102
Materials and Supplies	2,500	1,738	762
Contractual Services	1,156,861	879,873	276,988
Other Expenditures	29,665	9,624	20,041
Capital Outlay	2,000	1,440	560
Total Expenditures	<u>1,410,580</u>	<u>1,112,127</u>	<u>298,453</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(488,228)	32,935	521,163
Other Financing Sources (Uses):			
Advances Out	(94,000)	(94,000)	0
Total Other Financing Sources (Uses)	<u>(94,000)</u>	<u>(94,000)</u>	<u>0</u>
Net Change in Fund Balance	(582,228)	(61,065)	521,163
Fund Balance at Beginning of Year	885,224	885,224	0
Prior Year Encumbrances	101,011	101,011	0
Fund Balance at End of Year	<u>\$ 404,007</u>	<u>\$ 925,170</u>	<u>\$ 521,163</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 289,317	\$ 286,547	\$ (2,770)
All Other Revenues	0	332	332
Total Revenues	<u>289,317</u>	<u>286,879</u>	<u>(2,438)</u>
Expenditures:			
Public Works:			
Personal Services	191,210	180,697	10,513
Materials and Supplies	8,129	4,544	3,585
Contractual Services	108,345	103,428	4,917
Other Expenditures	15,616	11,620	3,996
Capital Outlay	1,500	1,465	35
Total Expenditures	<u>324,800</u>	<u>301,754</u>	<u>23,046</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(35,483)	(14,875)	20,608
Fund Balance at Beginning of Year	73,589	73,589	0
Prior Year Encumbrances	6,880	6,880	0
Fund Balance at End of Year	<u>\$ 44,986</u>	<u>\$ 65,594</u>	<u>\$ 20,608</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
CHILD SUPPORT ENFORCEMENT FUND			
Revenues:			
Intergovernmental Revenues	\$ 3,159,500	\$ 3,028,058	\$ (131,442)
Charges for Services	430,800	466,874	36,074
Total Revenues	<u>3,590,300</u>	<u>3,494,932</u>	<u>(95,368)</u>
Expenditures:			
Human Services:			
Personal Services	3,182,413	3,001,897	180,516
Materials and Supplies	76,643	62,831	13,812
Contractual Services	849,519	663,865	185,654
Other Expenditures	18,380	16,807	1,573
Capital Outlay	22,077	15,023	7,054
Total Expenditures	<u>4,149,032</u>	<u>3,760,423</u>	<u>388,609</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(558,732)	(265,491)	293,241
Other Financing Sources (Uses):			
Transfers In	<u>390,500</u>	<u>370,000</u>	<u>(20,500)</u>
Total Other Financing Sources (Uses)	<u>390,500</u>	<u>370,000</u>	<u>(20,500)</u>
Fund Balance at Beginning of Year	31,479	31,479	0
Prior Year Encumbrances	168,230	168,230	0
Fund Balance at End of Year	<u>\$ 31,477</u>	<u>\$ 304,218</u>	<u>\$ 272,741</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 1,539,700	\$ 1,604,889	\$ 65,189
Intergovernmental Revenues	190,300	177,880	(12,420)
Total Revenues	<u>1,730,000</u>	<u>1,782,769</u>	<u>52,769</u>
Expenditures:			
Human Services:			
Contractual Services	2,192,260	1,897,259	295,001
Capital Outlay	57,000	54,588	2,412
Total Expenditures	<u>2,249,260</u>	<u>1,951,847</u>	<u>297,413</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(519,260)	(169,078)	350,182
Fund Balance at Beginning of Year	<u>558,583</u>	<u>558,583</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 39,323</u>	<u>\$ 389,505</u>	<u>\$ 350,182</u>

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004***

	INDIGENT GUARDIANSHIP FUND		Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
Revenues:			
Fines and Forfeitures	\$ 18,900	\$ 21,482	\$ 2,582
Total Revenues	<u>18,900</u>	<u>21,482</u>	<u>2,582</u>
Expenditures:			
General Government:			
Other Expenditures	<u>38,000</u>	<u>37,679</u>	<u>321</u>
Total Expenditures	<u>38,000</u>	<u>37,679</u>	<u>321</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(19,100)	(16,197)	2,903
Fund Balance at Beginning of Year	<u>19,926</u>	<u>19,926</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 826</u>	<u>\$ 3,729</u>	<u>\$ 2,903</u>

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 48,900	\$ 55,033	\$ 6,133
Total Revenues	<u>48,900</u>	<u>55,033</u>	<u>6,133</u>
Expenditures:			
General Government:			
Contractual Services	<u>165,500</u>	<u>151,564</u>	<u>13,936</u>
Total Expenditures	<u>165,500</u>	<u>151,564</u>	<u>13,936</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(116,600)	(96,531)	20,069
Other Financing Sources (Uses):			
Advances In	<u>53,000</u>	<u>53,000</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>53,000</u>	<u>53,000</u>	<u>0</u>
Net Change in Fund Balance	(63,600)	(43,531)	20,069
Fund Balance at Beginning of Year	72,019	72,019	0
Prior Year Encumbrances	<u>15,000</u>	<u>15,000</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 23,419</u>	<u>\$ 43,488</u>	<u>\$ 20,069</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 27,100	\$ 41,786	\$ 14,686
Total Revenues	<u>27,100</u>	<u>41,786</u>	<u>14,686</u>
Expenditures:			
General Government:			
Contractual Services	<u>61,231</u>	<u>48,222</u>	<u>13,009</u>
Total Expenditures	<u>61,231</u>	<u>48,222</u>	<u>13,009</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(34,131)	(6,436)	27,695
Fund Balance at Beginning of Year	54,857	54,857	0
Prior Year Encumbrances	<u>231</u>	<u>231</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 20,957</u>	<u>\$ 48,652</u>	<u>\$ 27,695</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 669,000	\$ 705,463	\$ 36,463
Total Revenues	<u>669,000</u>	<u>705,463</u>	<u>36,463</u>
Expenditures:			
General Government:			
Personal Services	711,795	688,141	23,654
Materials and Supplies	22,126	14,599	7,527
Contractual Services	50,401	47,666	2,735
Other Expenditures	6,900	2,243	4,657
Capital Outlay	30,500	22,157	8,343
Total Expenditures	<u>821,722</u>	<u>774,806</u>	<u>46,916</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(152,722)	(69,343)	83,379
Fund Balance at Beginning of Year	786,809	786,809	0
Prior Year Encumbrances	126	126	0
Fund Balance at End of Year	<u>\$ 634,213</u>	<u>\$ 717,592</u>	<u>\$ 83,379</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 215,000	\$ 171,604	\$ (43,396)
Total Revenues	<u>215,000</u>	<u>171,604</u>	<u>(43,396)</u>
Expenditures:			
General Government:			
Contractual Services	<u>257,942</u>	<u>111,597</u>	<u>146,345</u>
Total Expenditures	<u>257,942</u>	<u>111,597</u>	<u>146,345</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(42,942)	60,007	102,949
Fund Balance at Beginning of Year	460,178	460,178	0
Prior Year Encumbrances	<u>72,942</u>	<u>72,942</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 490,178</u>	<u>\$ 593,127</u>	<u>\$ 102,949</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 15,000	\$ 22,776	\$ 7,776
Total Revenues	<u>15,000</u>	<u>22,776</u>	<u>7,776</u>
Expenditures:			
Human Services:			
Contractual Services	<u>15,000</u>	<u>6,179</u>	<u>8,821</u>
Total Expenditures	<u>15,000</u>	<u>6,179</u>	<u>8,821</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	16,597	16,597
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 16,597</u>	<u>\$ 16,597</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	MULTI-SYSTEMIC THERAPY FUND		Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
General Government:			
Personal Services	<u> 31,000</u>	<u> 18,690</u>	<u> 12,310</u>
Total Expenditures	<u> 31,000</u>	<u> 18,690</u>	<u> 12,310</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(31,000)	(18,690)	12,310
Fund Balance at Beginning of Year	<u> 31,368</u>	<u> 31,368</u>	<u> 0</u>
Fund Balance at End of Year	<u><u>\$ 368</u></u>	<u><u>\$ 12,678</u></u>	<u><u>\$ 12,310</u></u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
General Government:			
Contractual Services	<u>18,246</u>	<u>17,900</u>	<u>346</u>
Total Expenditures	<u>18,246</u>	<u>17,900</u>	<u>346</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(18,246)	(17,900)	346
Fund Balance at Beginning of Year	13,246	13,246	0
Prior Year Encumbrances	<u>5,000</u>	<u>5,000</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 346</u>	<u>\$ 346</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 0	\$ 38	\$ 38
Total Revenues	<u>0</u>	<u>38</u>	<u>38</u>
Expenditures:			
Public Safety:			
Contractual Services	<u>3,000</u>	<u>0</u>	<u>3,000</u>
Total Expenditures	<u>3,000</u>	<u>0</u>	<u>3,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,000)	38	3,038
Fund Balance at Beginning of Year	<u>3,400</u>	<u>3,400</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 400</u>	<u>\$ 3,438</u>	<u>\$ 3,038</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 880,416	\$ 718,686	\$ (161,730)
Total Revenues	<u>880,416</u>	<u>718,686</u>	<u>(161,730)</u>
Expenditures:			
Human Services:			
Materials and Supplies	1,993	785	1,208
Contractual Services	727,779	650,836	76,943
Other Expenditures	16,700	10,724	5,976
Capital Outlay	<u>324,656</u>	<u>158,192</u>	<u>166,464</u>
Total Expenditures	<u>1,071,128</u>	<u>820,537</u>	<u>250,591</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(190,712)	(101,851)	88,861
Fund Balance at Beginning of Year	386,108	386,108	0
Prior Year Encumbrances	<u>64,878</u>	<u>64,878</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 260,274</u>	<u>\$ 349,135</u>	<u>\$ 88,861</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 1,601,646	\$ 1,638,440	\$ 36,794
Total Revenues	<u>1,601,646</u>	<u>1,638,440</u>	<u>36,794</u>
Expenditures:			
Public Safety:			
Personal Services	1,328,284	1,273,538	54,746
Materials and Supplies	140,256	114,146	26,110
Contractual Services	251,290	212,228	39,062
Capital Outlay	<u>55,070</u>	<u>44,954</u>	<u>10,116</u>
Total Expenditures	<u>1,774,900</u>	<u>1,644,866</u>	<u>130,034</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(173,254)	(6,426)	166,828
Fund Balance at Beginning of Year	309,557	309,557	0
Prior Year Encumbrances	<u>24,541</u>	<u>24,541</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 160,844</u>	<u>\$ 327,672</u>	<u>\$ 166,828</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 33,100	\$ 29,461	\$ (3,639)
Total Revenues	<u>33,100</u>	<u>29,461</u>	<u>(3,639)</u>
Expenditures:			
Public Safety:			
Contractual Services	2,000	1,037	963
Other Expenditures	<u>70,730</u>	<u>67,266</u>	<u>3,464</u>
Total Expenditures	<u>72,730</u>	<u>68,303</u>	<u>4,427</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(39,630)	(38,842)	788
Fund Balance at Beginning of Year	79,862	79,862	0
Prior Year Encumbrances	<u>730</u>	<u>730</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 40,962</u>	<u>\$ 41,750</u>	<u>\$ 788</u>

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004***

GRANVILLE SOUTH SANITARY SEWER FUND

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

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004***

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

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004***

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

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	CONDUCT OF BUSINESS FUND		Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
Revenues:			
Licenses and Permits	\$ 1,000	\$ 1,098	\$ 98
Total Revenues	<u>1,000</u>	<u>1,098</u>	<u>98</u>
Expenditures:			
Human Services:			
Contractual Services	<u>3,000</u>	<u>0</u>	<u>3,000</u>
Total Expenditures	<u>3,000</u>	<u>0</u>	<u>3,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,000)	1,098	3,098
Fund Balance at Beginning of Year	<u>8,585</u>	<u>8,585</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 6,585</u>	<u>\$ 9,683</u>	<u>\$ 3,098</u>

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004***

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

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Licenses and Permits	\$ 38,000	\$ 40,075	\$ 2,075
Total Revenues	<u>38,000</u>	<u>40,075</u>	<u>2,075</u>
Expenditures:			
Contractual Services	<u>43,000</u>	<u>39,570</u>	<u>3,430</u>
Total Expenditures	<u>43,000</u>	<u>39,570</u>	<u>3,430</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,000)	505	5,505
Fund Balance at Beginning of Year	<u>20,784</u>	<u>20,784</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 15,784</u>	<u>\$ 21,289</u>	<u>\$ 5,505</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
All Other Revenues	\$ 0	\$ 44	\$ 44
Total Revenues	<u>0</u>	<u>44</u>	<u>44</u>
Expenditures:			
General Government:			
Contractual Services	<u>6,409</u>	<u>0</u>	<u>6,409</u>
Total Expenditures	<u>6,409</u>	<u>0</u>	<u>6,409</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,409)	44	6,453
Fund Balance at Beginning of Year	<u>6,551</u>	<u>6,551</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 142</u>	<u>\$ 6,595</u>	<u>\$ 6,453</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 6,775	\$ 1,101	\$ (5,674)
Total Revenues	<u>6,775</u>	<u>1,101</u>	<u>(5,674)</u>
Expenditures:			
General Government:			
Contractual Services	<u>19,300</u>	<u>283</u>	<u>19,017</u>
Total Expenditures	<u>19,300</u>	<u>283</u>	<u>19,017</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,525)	818	13,343
Fund Balance at Beginning of Year	<u>27,089</u>	<u>27,089</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 14,564</u>	<u>\$ 27,907</u>	<u>\$ 13,343</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 70,000	\$ 87,378	\$ 17,378
Total Revenues	<u>70,000</u>	<u>87,378</u>	<u>17,378</u>
Expenditures:			
General Government:			
Contractual Services	<u>99,789</u>	<u>38,792</u>	<u>60,997</u>
Total Expenditures	<u>99,789</u>	<u>38,792</u>	<u>60,997</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(29,789)	48,586	78,375
Other Financing Sources (Uses):			
Transfers Out	<u>(64,000)</u>	<u>(35,915)</u>	<u>28,085</u>
Total Other Financing Sources (Uses)	<u>(64,000)</u>	<u>(35,915)</u>	<u>28,085</u>
Net Change in Fund Balance	(93,789)	12,671	106,460
Fund Balance at Beginning of Year	120,557	120,557	0
Prior Year Encumbrances	<u>2,789</u>	<u>2,789</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 29,557</u>	<u>\$ 136,017</u>	<u>\$ 106,460</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 263,500	\$ 316,287	\$ 52,787
Total Revenues	<u>263,500</u>	<u>316,287</u>	<u>52,787</u>
Expenditures:			
General Government:			
Personal Services	173,109	151,444	21,665
Materials and Supplies	3,000	2,752	248
Contractual Services	126,365	41,635	84,730
Other Expenditures	500	500	0
Capital Outlay	3,600	1,434	2,166
Total Expenditures	<u>306,574</u>	<u>197,765</u>	<u>108,809</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(43,074)	118,522	161,596
Fund Balance at Beginning of Year	825,985	825,985	0
Prior Year Encumbrances	16,713	16,713	0
Fund Balance at End of Year	<u>\$ 799,624</u>	<u>\$ 961,220</u>	<u>\$ 161,596</u>

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 68,000	\$ 76,568	\$ 8,568
Total Revenues	<u>68,000</u>	<u>76,568</u>	<u>8,568</u>
Expenditures:			
Public Safety:			
Contractual Services	<u>9,000</u>	<u>69,814</u>	<u>(60,814)</u>
Total Expenditures	<u>9,000</u>	<u>69,814</u>	<u>(60,814)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	59,000	6,754	(52,246)
Fund Balance at Beginning of Year	<u>21,669</u>	<u>21,669</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 80,669</u>	<u>\$ 28,423</u>	<u>\$ (52,246)</u>

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 13,738	\$ 17,742	\$ 4,004
Total Revenues	<u>13,738</u>	<u>17,742</u>	<u>4,004</u>
Expenditures:			
Community Development:			
Contractual Services	<u>65,000</u>	<u>60,000</u>	<u>5,000</u>
Total Expenditures	<u>65,000</u>	<u>60,000</u>	<u>5,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(51,262)	(42,258)	9,004
Fund Balance at Beginning of Year	<u>59,571</u>	<u>59,571</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 8,309</u>	<u>\$ 17,313</u>	<u>\$ 9,004</u>

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 290,972	\$ 302,275	\$ 11,303
All Other Revenues	100	786	686
Total Revenues	<u>291,072</u>	<u>303,061</u>	<u>11,989</u>
Expenditures:			
Public Safety:			
Personal Services	291,404	252,229	39,175
Contractual Services	78,040	70,023	8,017
Other Expenditures	13,383	9,845	3,538
Total Expenditures	<u>382,827</u>	<u>332,097</u>	<u>50,730</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(91,755)	(29,036)	62,719
Fund Balance at Beginning of Year	216,962	216,962	0
Prior Year Encumbrances	5,142	5,142	0
Fund Balance at End of Year	<u>\$ 130,349</u>	<u>\$ 193,068</u>	<u>\$ 62,719</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 795,000	\$ 856,757	\$ 61,757
Total Revenues	<u>795,000</u>	<u>856,757</u>	<u>61,757</u>
Expenditures:			
General Government:			
Personal Services	148,825	148,558	267
Materials and Supplies	500	237	263
Contractual Services	776,466	773,198	3,268
Other Expenditures	1,861	1,705	156
Capital Outlay	95,416	95,415	1
Total Expenditures	<u>1,023,068</u>	<u>1,019,113</u>	<u>3,955</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(228,068)	(162,356)	65,712
Other Financing Sources (Uses):			
Advances In	94,000	94,000	0
Total Other Financing Sources (Uses)	<u>94,000</u>	<u>94,000</u>	<u>0</u>
Net Change in Fund Balance	(134,068)	(68,356)	65,712
Fund Balance at Beginning of Year	73,972	73,972	0
Prior Year Encumbrances	60,096	60,096	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 65,712</u>	<u>\$ 65,712</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Special Assessments	\$ 56,486	\$ 56,454	\$ (32)
Total Revenues	<u>56,486</u>	<u>56,454</u>	<u>(32)</u>
Expenditures:			
Public Works:			
Capital Outlay	76,569	41,243	35,326
Debt Service:			
Interest and Fiscal Charges	<u>178</u>	<u>178</u>	<u>0</u>
Total Expenditures	<u>76,747</u>	<u>41,421</u>	<u>35,326</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,261)	15,033	35,294
Other Financing Sources (Uses):			
Advances In	2,000	2,000	0
Advances Out	<u>(1,148)</u>	<u>(1,148)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>852</u>	<u>852</u>	<u>0</u>
Net Change in Fund Balance	(19,409)	15,885	35,294
Fund Balance at Beginning of Year	195,149	195,149	0
Prior Year Encumbrances	<u>28,946</u>	<u>28,946</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 204,686</u>	<u>\$ 239,980</u>	<u>\$ 35,294</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 1,117,184	\$ 880,576	\$ (236,608)
Total Revenues	<u>1,117,184</u>	<u>880,576</u>	<u>(236,608)</u>
Expenditures:			
Public Safety:			
Contractual Services	434,074	417,665	16,409
Capital Outlay	<u>772,070</u>	<u>360,215</u>	<u>411,855</u>
Total Expenditures	<u>1,206,144</u>	<u>777,880</u>	<u>428,264</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(88,960)	102,696	191,656
Fund Balance at Beginning of Year	23,190	23,190	0
Prior Year Encumbrances	<u>85,622</u>	<u>85,622</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 19,852</u>	<u>\$ 211,508</u>	<u>\$ 191,656</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 56,250	\$ 56,250	\$ 0
Total Revenues	<u>56,250</u>	<u>56,250</u>	<u>0</u>
Expenditures:			
Human Services:			
Contractual Services	<u>56,250</u>	<u>56,250</u>	<u>0</u>
Total Expenditures	<u>56,250</u>	<u>56,250</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 84,591	\$ 84,591	\$ 0
Total Revenues	<u>84,591</u>	<u>84,591</u>	<u>0</u>
Expenditures:			
Public Works:			
Contractual Services	<u>84,591</u>	<u>84,344</u>	<u>247</u>
Total Expenditures	<u>84,591</u>	<u>84,344</u>	<u>247</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	247	247
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 247</u>	<u>\$ 247</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Debt Service Funds
For the Year Ended December 31, 2004**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 132,974	\$ 198,886	\$ 65,912
Total Revenues	<u>132,974</u>	<u>198,886</u>	<u>65,912</u>
Expenditures:			
Debt Service:			
Principal Retirement	2,710,070	2,484,850	225,220
Interest and Fiscal Charges	<u>749,930</u>	<u>702,869</u>	<u>47,061</u>
Total Expenditures	<u>3,460,000</u>	<u>3,187,719</u>	<u>272,281</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,327,026)	(2,988,833)	338,193
Other Financing Sources (Uses):			
General Obligation Notes Issued	1,161,000	1,480,000	319,000
Transfers In	1,987,626	2,539,375	551,749
Transfers Out	<u>0</u>	<u>(78,239)</u>	<u>(78,239)</u>
Total Other Financing Sources (Uses)	<u>3,148,626</u>	<u>3,941,136</u>	<u>792,510</u>
Net Change in Fund Balance	(178,400)	952,303	1,130,703
Fund Balance at Beginning of Year	2,601,230	2,601,230	0
Prior Year Encumbrances	<u>80,000</u>	<u>80,000</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 2,502,830</u>	<u>\$ 3,633,533</u>	<u>\$ 1,130,703</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Debt Service Funds
For the Year Ended December 31, 2004**

	SPECIAL ASSESSMENT DEBT FUND		Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
Revenues:			
Special Assessments	\$ 51,200	\$ 54,265	\$ 3,065
Total Revenues	<u>51,200</u>	<u>54,265</u>	<u>3,065</u>
Expenditures:			
Debt Service:			
Principal Retirement	37,218	37,218	0
Interest and Fiscal Charges	<u>183,400</u>	<u>16,038</u>	<u>167,362</u>
Total Expenditures	<u>220,618</u>	<u>53,256</u>	<u>167,362</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(169,418)	1,009	170,427
Other Financing Sources (Uses):			
Transfers In	<u>12,061</u>	<u>12,061</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>12,061</u>	<u>12,061</u>	<u>0</u>
Net Change in Fund Balance	(157,357)	13,070	170,427
Fund Balance at Beginning of Year	<u>186,049</u>	<u>186,049</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 28,692</u>	<u>\$ 199,119</u>	<u>\$ 170,427</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2004**

	PERMANENT IMPROVEMENT FUND		Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
Revenues:			
Investment Earnings	\$ 1,811	\$ 2,114	\$ 303
All Other Revenues	0	3,277	3,277
Total Revenues	<u>1,811</u>	<u>5,391</u>	<u>3,580</u>
Expenditures:			
Capital Outlay	<u>1,560,313</u>	<u>395,156</u>	<u>1,165,157</u>
Total Expenditures	<u>1,560,313</u>	<u>395,156</u>	<u>1,165,157</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,558,502)	(389,765)	1,168,737
Other Financing Sources (Uses):			
Transfers In	286,429	388,240	101,811
Transfers Out	(1,480,000)	(1,480,000)	0
Advances In	<u>150,000</u>	<u>150,000</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(1,043,571)</u>	<u>(941,760)</u>	<u>101,811</u>
Net Change in Fund Balance	(2,602,073)	(1,331,525)	1,270,548
Fund Balance at Beginning of Year	2,640,769	2,640,769	0
Prior Year Encumbrances	<u>40,597</u>	<u>40,597</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 79,293</u>	<u>\$ 1,349,841</u>	<u>\$ 1,270,548</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2004**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Capital Outlay	181,000	180,664	336
Total Expenditures	181,000	180,664	336
Excess (Deficiency) of Revenues Over (Under) Expenditures	(181,000)	(180,664)	336
Other Financing Sources (Uses):			
General Obligation Notes Issued	181,000	181,000	0
Total Other Financing Sources (Uses)	181,000	181,000	0
Net Change in Fund Balance	0	336	336
Fund Balance at Beginning of Year	53,089	53,089	0
Fund Balance at End of Year	\$ 53,089	\$ 53,425	\$ 336

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2004***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	<u>121</u>	<u>121</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 121</u>	<u>\$ 121</u>	<u>\$ 0</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2004**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Investment Earnings	\$ 83	\$ 146	\$ 63
Total Revenues	83	146	63
Expenditures:			
Capital Outlay	23,651	19,880	3,771
Total Expenditures	23,651	19,880	3,771
Excess (Deficiency) of Revenues Over (Under) Expenditures	(23,568)	(19,734)	3,834
Fund Balance at Beginning of Year	28,099	28,099	0
Prior Year Encumbrances	1,313	1,313	0
Fund Balance at End of Year	\$ 5,844	\$ 9,678	\$ 3,834

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2004**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Capital Outlay	<u> 64,501</u>	<u> 57,158</u>	<u> 7,343</u>
Total Expenditures	<u> 64,501</u>	<u> 57,158</u>	<u> 7,343</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(64,501)	(57,158)	7,343
Transfers In	50,000	50,000	0
Fund Balance at Beginning of Year	13,163	13,163	0
Prior Year Encumbrances	<u> 1,338</u>	<u> 1,338</u>	<u> 0</u>
Fund Balance at End of Year	<u><u> 0</u></u>	<u><u> 7,343</u></u>	<u><u> 7,343</u></u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2004**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Special Assessments	\$ 0	\$ 331	\$ 331
Total Revenues	<u>0</u>	<u>331</u>	<u>331</u>
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	331	331
Fund Balance at Beginning of Year	<u>188</u>	<u>188</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 188</u>	<u>\$ 519</u>	<u>\$ 331</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2004**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
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)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2004***

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

Fiduciary Funds

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

Agency Funds

Board of Health Fund

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

Community Mental Health Fund

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

Soil and Water Conservation Fund

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

Solid Waste Disposal Fund

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

Licking Parks District Fund

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

Metropolitan Planning Organization Fund

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

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.

Undivided Tax Fund

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

Undivided Local Government Fund

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

(Continued)

Agency Funds

Libraries Fund

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

Law Library Fund

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

Motor Vehicle License Tax Fund

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

Motor Vehicle Permissive Tax Fund

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

Advance Pay Real Estate Fund

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

Hotel – Motel Tax Fund

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

County Court Fund

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

Alimony and Child Support Fund

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

Inmate Fund

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

Sheriff Fund

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

Resident Fund

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

Fire Reward Fund

To account for funds to be paid as reward money in connection with arson investigations.

Board of Elections Fees Fund

To account for elections fees that are forwarded to the State of Ohio Elections Commission.

LICKING COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2004**

	Balance December 31, 2003	Additions	Deductions	Balance December 31, 2004
Board of Health				
Assets:				
Cash and Cash Equivalents	\$275,032	\$2,154,378	(\$2,202,343)	\$227,067
Total Assets	<u>\$275,032</u>	<u>\$2,154,378</u>	<u>(\$2,202,343)</u>	<u>\$227,067</u>
Liabilities:				
Undistributed Monies	\$275,032	\$2,154,378	(\$2,202,343)	\$227,067
Total Liabilities	<u>\$275,032</u>	<u>\$2,154,378</u>	<u>(\$2,202,343)</u>	<u>\$227,067</u>
Community Mental Health				
Assets:				
Cash and Cash Equivalents	\$4,671,648	\$13,977,305	(\$13,634,791)	\$5,014,162
Total Assets	<u>\$4,671,648</u>	<u>\$13,977,305</u>	<u>(\$13,634,791)</u>	<u>\$5,014,162</u>
Liabilities:				
Undistributed Monies	\$4,671,648	\$13,977,305	(\$13,634,791)	\$5,014,162
Total Liabilities	<u>\$4,671,648</u>	<u>\$13,977,305</u>	<u>(\$13,634,791)</u>	<u>\$5,014,162</u>
Soil and Water Conservation				
Assets:				
Cash and Cash Equivalents	\$94,363	\$334,391	(\$338,706)	\$90,048
Total Assets	<u>\$94,363</u>	<u>\$334,391</u>	<u>(\$338,706)</u>	<u>\$90,048</u>
Liabilities:				
Undistributed Monies	\$94,363	\$334,391	(\$338,706)	\$90,048
Total Liabilities	<u>\$94,363</u>	<u>\$334,391</u>	<u>(\$338,706)</u>	<u>\$90,048</u>
Solid Waste Disposal				
Assets:				
Cash and Cash Equivalents	\$5,089,830	\$1,562,054	(\$2,419,959)	\$4,231,925
Total Assets	<u>\$5,089,830</u>	<u>\$1,562,054</u>	<u>(\$2,419,959)</u>	<u>\$4,231,925</u>
Liabilities:				
Undistributed Monies	\$5,089,830	\$1,562,054	(\$2,419,959)	\$4,231,925
Total Liabilities	<u>\$5,089,830</u>	<u>\$1,562,054</u>	<u>(\$2,419,959)</u>	<u>\$4,231,925</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2004**

	Balance December 31, 2003	Additions	Deductions	Balance December 31, 2004
<u>Licking Parks District</u>				
Assets:				
Cash and Cash Equivalents	\$96,865	\$675,279	(\$686,188)	\$85,956
Total Assets	<u>\$96,865</u>	<u>\$675,279</u>	<u>(\$686,188)</u>	<u>\$85,956</u>
Liabilities:				
Undistributed Monies	\$96,865	\$675,279	(\$686,188)	\$85,956
Total Liabilities	<u>\$96,865</u>	<u>\$675,279</u>	<u>(\$686,188)</u>	<u>\$85,956</u>
<u>Metropolitan Planning Organization</u>				
Assets:				
Cash and Cash Equivalents	\$130,624	\$335,054	(\$301,751)	\$163,927
Total Assets	<u>\$130,624</u>	<u>\$335,054</u>	<u>(\$301,751)</u>	<u>\$163,927</u>
Liabilities:				
Undistributed Monies	\$130,624	\$335,054	(\$301,751)	\$163,927
Total Liabilities	<u>\$130,624</u>	<u>\$335,054</u>	<u>(\$301,751)</u>	<u>\$163,927</u>
<u>Family Stability Grant</u>				
Assets:				
Cash and Cash Equivalents	\$195	\$0	\$0	\$195
Total Assets	<u>\$195</u>	<u>\$0</u>	<u>\$0</u>	<u>\$195</u>
Liabilities:				
Undistributed Monies	\$195	\$0	\$0	\$195
Total Liabilities	<u>\$195</u>	<u>\$0</u>	<u>\$0</u>	<u>\$195</u>
<u>Property Tax</u>				
Assets:				
Cash and Cash Equivalents	\$4,877,192	\$148,658,451	(\$148,963,674)	\$4,571,969
Receivables				
Taxes	122,817,029	132,758,486	(122,817,029)	132,758,486
Special Assessments	23,535,781	22,034,951	(23,535,781)	22,034,951
Total Assets	<u>\$151,230,002</u>	<u>\$303,451,888</u>	<u>(\$295,316,484)</u>	<u>\$159,365,406</u>
Liabilities:				
Intergovernmental Payables	\$151,230,002	\$303,451,888	(\$295,316,484)	\$159,365,406
Total Liabilities	<u>\$151,230,002</u>	<u>\$303,451,888</u>	<u>(\$295,316,484)</u>	<u>\$159,365,406</u>

(Continued)

LICKING COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2004**

	Balance December 31, 2003	Additions	Deductions	Balance December 31, 2004
Undivided Tax				
Assets:				
Cash and Cash Equivalents	\$1,117,749	\$43,442,293	(\$43,317,656)	\$1,242,386
Total Assets	\$1,117,749	\$43,442,293	(\$43,317,656)	\$1,242,386
Liabilities:				
Intergovernmental Payables	\$1,117,749	\$43,442,293	(\$43,317,656)	\$1,242,386
Total Liabilities	\$1,117,749	\$43,442,293	(\$43,317,656)	\$1,242,386
Undivided Local Government				
Assets:				
Cash and Cash Equivalents	\$0	\$7,753,956	(\$7,753,925)	\$31
Intergovernmental Receivables	581,146	293,780	(581,146)	293,780
Total Assets	\$581,146	\$8,047,736	(\$8,335,071)	\$293,811
Liabilities:				
Intergovernmental Payables	\$581,146	\$8,047,736	(\$8,335,071)	\$293,811
Total Liabilities	\$581,146	\$8,047,736	(\$8,335,071)	\$293,811
Libraries				
Assets:				
Cash and Cash Equivalents	\$2	\$4,993,421	(\$4,993,421)	\$2
Intergovernmental Receivables	\$415,606	\$434,392	(\$415,606)	\$434,392
Total Assets	415,608	5,427,813	(5,409,027)	434,394
Liabilities:				
Intergovernmental Payables	\$415,608	\$5,427,813	(\$5,409,027)	\$434,394
Total Liabilities	\$415,608	\$5,427,813	(\$5,409,027)	\$434,394
Law Library				
Assets:				
Cash and Cash Equivalents	\$1,400	\$0	\$0	\$1,400
Total Assets	\$1,400	\$0	\$0	\$1,400
Liabilities:				
Undistributed Monies	\$1,400	\$0	\$0	\$1,400
Total Liabilities	\$1,400	\$0	\$0	\$1,400

(Continued)

LICKING COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2004**

	Balance December 31, 2003	Additions	Deductions	Balance December 31, 2004
Motor Vehicle License Tax				
Assets:				
Intergovernmental Receivables	\$361,532	\$480,573	(\$361,532)	\$480,573
Total Assets	\$361,532	\$480,573	(\$361,532)	\$480,573
Liabilities:				
Intergovernmental Payables	\$361,532	\$480,573	(\$361,532)	\$480,573
Total Liabilities	\$361,532	\$480,573	(\$361,532)	\$480,573
Motor Vehicle Permissive Tax				
Assets:				
Cash and Cash Equivalents	\$570,863	\$883,659	(\$781,246)	\$673,276
Intergovernmental Receivables	207,114	213,189	(207,114)	213,189
Total Assets	\$777,977	\$1,096,848	(\$988,360)	\$886,465
Liabilities:				
Intergovernmental Payables	\$777,977	\$1,096,848	(\$988,360)	\$886,465
Total Liabilities	\$777,977	\$1,096,848	(\$988,360)	\$886,465
Advance Pay Real Estate				
Assets:				
Cash and Cash Equivalents	\$12,531	\$3,424	(\$5,286)	\$10,669
Total Assets	\$12,531	\$3,424	(\$5,286)	\$10,669
Liabilities:				
Undistributed Monies	\$12,531	\$3,424	(\$5,286)	\$10,669
Total Liabilities	\$12,531	\$3,424	(\$5,286)	\$10,669
Hotel - Motel Tax				
Assets:				
Cash and Cash Equivalents	\$59,904	\$417,078	(\$443,871)	\$33,111
Total Assets	\$59,904	\$417,078	(\$443,871)	\$33,111
Liabilities:				
Undistributed Monies	\$59,904	\$417,078	(\$443,871)	\$33,111
Total Liabilities	\$59,904	\$417,078	(\$443,871)	\$33,111

(Continued)

LICKING COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2004**

	Balance December 31, 2003	Additions	Deductions	Balance December 31, 2004
County Court				
Assets:				
Restricted Assets:				
Cash and Cash Equivalents	\$975,170	\$25,814,401	(\$25,839,269)	\$950,302
Total Assets	<u>\$975,170</u>	<u>\$25,814,401</u>	<u>(\$25,839,269)</u>	<u>\$950,302</u>
Liabilities:				
Undistributed Monies	\$975,170	\$25,814,401	(\$25,839,269)	\$950,302
Total Liabilities	<u>\$975,170</u>	<u>\$25,814,401</u>	<u>(\$25,839,269)</u>	<u>\$950,302</u>
Alimony and Child Support				
Assets:				
Restricted Assets:				
Cash and Cash Equivalents	\$90,713	\$1,846,009	(\$1,856,521)	\$80,201
Total Assets	<u>\$90,713</u>	<u>\$1,846,009</u>	<u>(\$1,856,521)</u>	<u>\$80,201</u>
Liabilities:				
Undistributed Monies	\$90,713	\$1,846,009	(\$1,856,521)	\$80,201
Total Liabilities	<u>\$90,713</u>	<u>\$1,846,009</u>	<u>(\$1,856,521)</u>	<u>\$80,201</u>
Inmate				
Assets:				
Restricted Assets:				
Cash and Cash Equivalents	\$20,322	\$496,906	(\$495,095)	\$22,133
Total Assets	<u>\$20,322</u>	<u>\$496,906</u>	<u>(\$495,095)</u>	<u>\$22,133</u>
Liabilities:				
Undistributed Monies	\$20,322	\$496,906	(\$495,095)	\$22,133
Total Liabilities	<u>\$20,322</u>	<u>\$496,906</u>	<u>(\$495,095)</u>	<u>\$22,133</u>
Sheriff				
Assets:				
Restricted Assets:				
Cash and Cash Equivalents	\$150,045	\$9,746,242	(\$9,827,626)	\$68,661
Total Assets	<u>\$150,045</u>	<u>\$9,746,242</u>	<u>(\$9,827,626)</u>	<u>\$68,661</u>
Liabilities:				
Undistributed Monies	\$150,045	\$9,746,242	(\$9,827,626)	\$68,661
Total Liabilities	<u>\$150,045</u>	<u>\$9,746,242</u>	<u>(\$9,827,626)</u>	<u>\$68,661</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2004**

	Balance December 31, 2003	Additions	Deductions	Balance December 31, 2004
<u>Resident</u>				
Assets:				
Restricted Assets:				
Cash and Cash Equivalents	\$33,245	\$164,938	(\$159,560)	\$38,623
Total Assets	<u>\$33,245</u>	<u>\$164,938</u>	<u>(\$159,560)</u>	<u>\$38,623</u>
Liabilities:				
Undistributed Monies	\$33,245	\$164,938	(\$159,560)	\$38,623
Total Liabilities	<u>\$33,245</u>	<u>\$164,938</u>	<u>(\$159,560)</u>	<u>\$38,623</u>
<u>Fire Reward Fund</u>				
Assets:				
Cash and Cash Equivalents	\$25,000	\$0	(\$25,000)	\$0
Total Assets	<u>\$25,000</u>	<u>\$0</u>	<u>(\$25,000)</u>	<u>\$0</u>
Liabilities:				
Undistributed Monies	\$25,000	\$0	(\$25,000)	\$0
Total Liabilities	<u>\$25,000</u>	<u>\$0</u>	<u>(\$25,000)</u>	<u>\$0</u>
<u>Board of Elections Fees Fund</u>				
Assets:				
Cash and Cash Equivalents	\$180	\$615	(\$795)	\$0
Total Assets	<u>\$180</u>	<u>\$615</u>	<u>(\$795)</u>	<u>\$0</u>
Liabilities:				
Undistributed Monies	\$180	\$615	(\$795)	\$0
Total Liabilities	<u>\$180</u>	<u>\$615</u>	<u>(\$795)</u>	<u>\$0</u>
<u>Total - All Agency Funds</u>				
Assets:				
Cash and Cash Equivalents	\$17,023,378	\$225,191,358	(\$225,868,612)	\$16,346,124
Cash and Cash Equivalents in Segregated Accounts	1,269,495	38,068,496	(38,178,071)	1,159,920
Receivables:				
Taxes	122,817,029	132,758,486	(122,817,029)	132,758,486
Intergovernmental	1,565,398	1,421,934	(1,565,398)	1,421,934
Special Assessments	23,535,781	22,034,951	(23,535,781)	22,034,951
Total Assets	<u>\$166,211,081</u>	<u>\$419,475,225</u>	<u>(\$411,964,891)</u>	<u>\$173,721,415</u>
Liabilities:				
Intergovernmental Payables	\$154,484,014	\$361,947,151	(\$353,728,130)	\$162,703,035
Undistributed Monies	11,727,067	57,528,074	(58,236,761)	11,018,380
Total Liabilities	<u>\$166,211,081</u>	<u>\$419,475,225</u>	<u>(\$411,964,891)</u>	<u>\$173,721,415</u>

*CAPITAL ASSETS USED IN THE
OPERATION OF GOVERNMENTAL FUNDS*

LICKING COUNTY, OHIO

***Capital Assets Used in the Operation of Governmental Funds
Schedule by Source
December 31, 2004***

Capital Assets

Land	\$6,634,633
Buildings and Improvements	16,845,405
Machinery and Equipment	10,592,980
Infrastructure	<u>68,216,840</u>
Total Capital Assets	<u>\$102,289,858</u>

Investment in Capital Assets

General Fund	\$24,904,356
Special Revenue Funds	267,681
Capital Project Funds	7,109,676
Infrastructure Acquired Prior to 2003	<u>70,008,145</u>
Total Investment in Capital Assets	<u>\$102,289,858</u>

LICKING COUNTY, OHIO

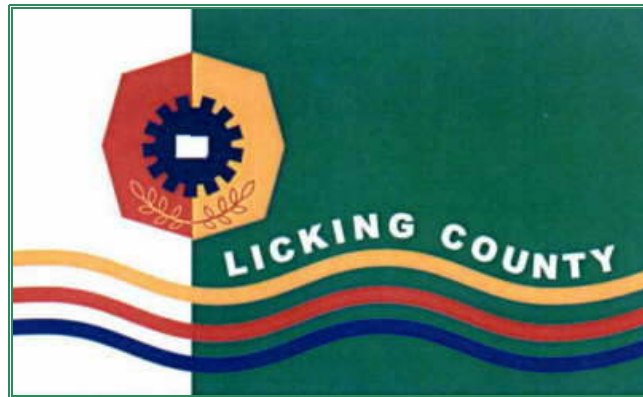
***Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity
December 31, 2004***

<u>Function and Category</u>	<u>Land</u>	<u>Buildings and Improvements</u>	<u>Machinery and Equipment</u>	<u>Infrastructure</u>	<u>Total</u>
General Government	\$1,945,812	\$3,077,056	\$2,511,211	\$0	\$7,534,079
Judicial	0	1,820	1,087,475	0	1,089,295
Public Safety	608,306	13,000,558	2,930,552	0	16,539,416
Public Works	3,983,902	15,867	2,371,167	68,216,840	74,587,776
Health	96,613	750,104	892,127	0	1,738,844
Human Services	<u>0</u>	<u>0</u>	<u>800,448</u>	<u>0</u>	<u>800,448</u>
Total Capital Assets	<u>\$6,634,633</u>	<u>\$16,845,405</u>	<u>\$10,592,980</u>	<u>\$68,216,840</u>	<u>\$102,289,858</u>

LICKING COUNTY, OHIO

***Capital Assets Used in the Operation of Governmental Funds
Schedule Changes by Function and Activity
For Year Ended December 31, 2004***

<u>Function</u>	<u>Restated December 31, 2003</u>	<u>Additions</u>	<u>Deletions</u>	<u>December 31, 2004</u>
General Government	\$7,210,965	\$332,514	(\$9,400)	\$7,534,079
Judicial	1,034,918	65,377	(11,000)	1,089,295
Public Safety	16,465,631	99,440	(25,655)	16,539,416
Public Works	73,289,324	1,334,572	(36,120)	74,587,776
Health	1,887,191	43,875	(192,222)	1,738,844
Human Services	<u>714,429</u>	<u>86,019</u>	<u>0</u>	<u>800,448</u>
Total Capital Assets	<u>\$100,602,458</u>	<u>\$1,961,797</u>	<u>(\$274,397)</u>	<u>\$102,289,858</u>



STATISTICAL SECTION



STATISTICAL TABLES

***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

<u>Year</u>	<u>Public Safety</u>	<u>Health</u>	<u>Human Services</u>	<u>Community Development</u>	<u>Public Works</u>	<u>General Government</u>	<u>Capital Outlay</u>	<u>Inter- governmental</u>	<u>Debt Service</u>	<u>Total</u>
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
2002	16,246,922	495,602	33,235,539	1,514,096	6,039,746	17,060,586	2,226,804	2,692,692	1,733,417	81,245,404
2003	16,674,332	512,793	36,904,464	1,169,691	6,644,832	17,269,018	425,009	2,754,171	1,950,370	84,304,680
2004	18,035,716	493,140	35,571,925	1,477,144	7,007,294	19,051,148	596,252	2,830,516	1,613,521	86,676,656

(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

<u>Year</u>	<u>Taxes</u>	<u>Inter-Governmental Revenues</u>	<u>Charges for Services</u>	<u>Licenses and Permits</u>	<u>Investment Earnings</u>	<u>Special Assessments</u>	<u>Fines and Forfeitures</u>	<u>All Other</u>	<u>Total</u>
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
2002	31,776,090	35,972,543	8,610,783	239,824	1,113,586	140,831	659,216	1,891,509	80,404,382
2003	33,709,515	35,688,727	10,361,885	280,283	781,842	130,566	698,936	1,826,113	83,477,867
2004	34,520,913	39,567,832	9,703,946	280,771	835,008	111,050	802,175	1,974,746	87,796,441

(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>
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%
2002	18,638,395	16,914,312	573,190	17,487,502	93.83%	1,150,893	6.17%
2003	20,192,371	18,270,843	582,279	18,853,122	93.37%	1,339,249	6.63%
2004	20,816,667	18,930,805	724,615	19,655,420	94.42%	1,161,245	5.58%

Source: Licking County Auditor

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	
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%
2002	2,694,192	7,697,691	134,086	134,086	229,453	241,529	3,057,731	8,073,307	37.87%
2003	2,789,731	7,970,660	134,593	134,593	228,516	240,543	3,152,840	8,345,796	37.78%
2004	2,899,647	8,284,706	130,243	130,243	218,128	229,608	3,248,018	8,644,557	37.57%

Source: Licking County Auditor

LICKING COUNTY, OHIO

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

COUNTY UNITS	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
General Fund	1.70	2.20	2.20	2.20	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	6.70	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20
SCHOOL DISTRICTS										
Granville EVSD	66.00	69.70	69.50	69.10	69.00	73.50	73.49	73.49	81.19	82.71
Heath CSD	40.10	40.10	43.10	43.10	43.10	48.38	48.22	50.52	50.10	50.20
Johnstown Monroe LSD	42.90	42.12	44.16	43.58	40.85	39.64	39.50	39.58	39.58	39.30
Lakewood LSD	38.80	38.80	38.80	42.50	42.11	42.09	41.96	41.75	47.55	47.40
Licking Heights LSD	40.70	40.70	40.70	40.10	39.60	48.50	48.10	47.53	47.52	47.52
Licking Valley LSD	30.90	30.90	30.90	39.70	38.90	38.48	38.38	37.18	37.00	36.93
Newark CSD	48.00	48.00	49.00	49.00	31.25	31.22	31.21	31.14	31.13	37.02
North Fork LSD	37.00	37.00	37.00	37.00	37.00	35.75	35.75	35.29	35.29	35.17
Northridge LSD	48.20	47.17	39.47	39.20	38.10	37.85	37.80	37.28	37.15	37.05
Southwest Licking LSD	41.28	40.38	40.38	45.16	43.15	43.15	42.88	31.90	31.70	32.62
Centerburg	39.50	39.20	34.10	34.10	34.10	41.16	41.16	41.16	41.16	41.16
East Knox	45.50	45.50	45.50	44.00	42.70	47.20	43.40	43.40	42.40	42.20
Northern	32.80	32.80	32.80	32.80	32.80	35.72	35.72	35.72	35.72	35.72
Plain	39.54	39.08	50.45	49.34	47.46	52.17	52.03	50.17	59.19	58.10
Reynoldsburg	50.23	49.55	54.40	54.22	54.59	54.49	54.38	57.30	57.31	58.53
Riverview	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
West Muskingum	41.90	41.90	41.50	41.40	41.10	40.60	40.50	46.59	44.00	44.00

(Continued)

LICKING COUNTY, OHIO

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

	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
JOINT VOCATIONAL SCHOOL DISTRICTS										
Licking County Joint Vocation School	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	2.80	3.00
Coshocton	2.00	2.00	2.00	2.00	2.00	2.00	2.50	2.50	2.50	2.50
Eastland	1.20	1.20	1.20	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Knox County	6.40	6.40	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
CORPORATIONS										
Heath City	3.90	3.90	5.40	5.40	5.40	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	12.40	12.40	12.40	12.40	0.40	10.40	10.40	10.40	10.40	10.40
Reynoldsburg City	2.90	0.79	0.78	0.77	0.76	0.76	0.70	0.70	0.70	0.70
VILLAGES										
Alexandria	7.80	7.80	7.80	7.80	7.80	7.80	7.80	7.80	7.80	7.80
Buckeye Lake	12.40	12.40	13.20	13.20	13.20	16.20	11.00	11.20	11.20	11.20
Granville	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.50
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	15.30	15.30	13.30	13.30
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
New Albany									1.73	1.70
St. Louisville	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Utica	3.50	3.50	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**

TOWNSHIPS	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Bennington	8.40	9.40	9.40	9.40	9.40	9.40	9.40	9.40	9.40	9.40
Bowling Green	4.80	4.80	4.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80
Burlington	9.70	9.70	9.70	7.20	7.20	7.20	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	8.30	8.30
Etna	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
Fallsbury	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.70
Franklin	5.70	5.70	6.20	6.20	6.20	7.20	7.20	7.20	4.80	4.80
Granville	7.50	7.50	9.50	9.50	9.50	11.35	11.00	11.00	11.00	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	10.20	10.20	10.20	10.20	10.20	10.20	10.20	10.20	13.20
Hopewell	6.80	6.80	6.80	7.80	7.80	7.80	7.80	7.80	7.80	7.80
Jersey	10.30	10.30	10.30	10.30	10.30	10.30	11.90	11.90	11.90	11.90
Liberty	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	10.00	10.00
Licking	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90
Lima	2.70	0.00	0.00	0.00	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	4.90
Madison	9.40	9.40	8.50	8.50	8.50	8.50	8.50	8.50	8.50	8.50
Mary Ann	7.70	9.51	9.47	9.02	8.50	8.50	8.20	8.20	8.20	8.20
Monroe	6.80	6.80	6.80	7.90	7.90	7.90	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	7.10
Perry	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
St. Albans	11.70	11.54	10.70	10.70	10.70	10.70	11.60	11.60	11.60	11.50
Union	4.70	4.70	4.70	6.20	6.20	6.20	6.20	6.20	7.00	6.20
Washington	5.60	5.60	8.60	8.60	8.60	8.60	8.60	8.60	10.35	10.35
MISCELLANEOUS										
West Licking Joint Fire District	8.50	8.50	8.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50
New Albany Plain Local Park District	0.00	0.00	0.00	0.00	0.00	0.75	0.75	0.75	1.27	1.87
Knox County Library District	0.80	0.80	0.80	0.80	0.80	0.80	0.70	0.70	0.65	0.58

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>
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%
2002	621,768	511,951	82.34%
2003	425,413	363,520	85.45%
2004	320,029	196,537	61.41%

Source: Licking County Auditor

LICKING COUNTY, OHIO

**COMPUTATION OF LEGAL DEBT MARGIN
DECEMBER 31, 2004**

	Total Debt	Unvoted Debt
Net Assessed Valuation	\$3,248,018,310	\$3,248,018,310
Legal Debt Limitation (%) ⁽¹⁾	2.45%	1.00%
Legal Debt Limitation (\$) ⁽¹⁾	79,700,458	32,480,183
Applicable County Debt Outstanding ⁽²⁾	12,569,780	12,569,780
Less Applicable Debt		
Service Fund Amounts ⁽³⁾	(3,633,783)	(3,633,783)
Net Indebtedness Subject		
To Limitation	8,935,997	8,935,997
Legal Debt Margin	\$70,764,461	\$23,544,186

(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

Year	Population (1)	Assessed Value (2)	Gross Bonded Debt (3)	Debt Service Funds Available (4)	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Valuation	Net Bonded Debt Per Capita
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
2002	145,491	3,057,731,650	12,651,530	2,621,729	10,029,801	0.33%	68.94
2003	148,731	3,152,840,560	11,793,630	2,604,540	9,189,090	0.29%	61.78
2004	151,705	3,248,018,310	10,908,780	3,633,783	7,274,997	0.22%	47.95

(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>
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%
2002	811,056	754,119	1,565,175	81,245,404	1.93%
2003	857,900	708,289	1,566,189	84,304,680	1.86%
2004	884,850	651,497	1,536,347	86,676,656	1.77%

(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, 2004

	Debt Outstanding (1)	Percent Applicable to County	Amount Applicable to County
Direct Debt: County	\$12,569,780	100.00%	\$12,569,780
Overlapping Subdivisions:			
<i>School Districts:</i>			
Granville LSD	45,613	10.56%	4,817
Heath CSD	357,181	7.57%	27,039
Lakewood LSD	561,591	11.36%	63,797
Southwest Licking LSD	1,504,148	14.27%	214,642
<i>Cities:</i>			
Heath City	7,980,000	8.04%	641,592
Newark City	17,792,274	22.87%	4,069,093
Pataskala City	1,595,000	8.39%	133,821
Reynoldsburg City	27,103,297	5.01%	1,357,875
<i>Villages:</i>			
Alexandria Village	325,167	0.17%	553
Granville Village	1,834,537	4.10%	75,216
Johnstown Village	3,343,268	2.40%	80,238
New Albany	16,690,000	0.03%	5,007
			6,673,689

(Continued)

LICKING COUNTY, OHIO

COMPUTATION ALL OF DIRECT AND OVERLAPPING GENERAL OBLIGATION DEBT DECEMBER 31, 2004

	<u>Debt Outstanding (1)</u>	<u>Percent Applicable to County</u>	<u>Amount Applicable to County</u>
<i>Townships:</i>			
Bennington	28,843	1.02%	\$294
Bowling Green	49,472	0.89%	440
Franklin	23,651	1.22%	289
Hopewell	8,013	0.66%	53
Licking	119,055	3.15%	3,750
Mckean	31,084	1.04%	323
Newton	151,465	1.61%	2,439
Perry	23,656	6.70%	1,585
St. Albans	427,293	1.80%	7,691
West Licking Joint Fire District	383,519	24.27%	93,080
Overlapping Debt			<u>6,783,633</u>
Total Direct and Overlapping General Obligation Debt			<u><u>\$19,353,413</u></u>

(1) Includes general obligation bonds and notes
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>
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
2002	1,822,900	1,395,403	427,497	116,500	3.67
2003	2,008,036	1,758,085	249,951	116,150	2.15
2004	2,146,245	1,773,339	372,906	116,600	3.20

(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 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>
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%
2002	145,491	14,021	4.5%
2003	148,731	14,172	4.7%
2004	151,705	14,317	6.1%

(1) Source: Office of Strategic Research at The Ohio Department of Development

(2) Estimate

(3) Source: Bureau of Labor and Marketing

LICKING COUNTY, OHIO

PROPERTY VALUE AND CONSTRUCTION PERMITS LAST TEN YEARS

Year	Residential (1)		Commercial (1)	
	Number of Permits	Property Value	Number of Permits	Property Value
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	N/A	49,569,010	N/A	8,004,400
2001	N/A	61,486,190	N/A	10,669,220
2002	N/A	61,541,860	N/A	10,722,390
2003	N/A	68,249,380	N/A	11,797,000
2004	N/A	77,224,710	N/A	9,956,170

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

LICKING COUNTY, OHIO

PRINCIPAL TAXPAYERS (PROPERTY TAX) DECEMBER 31, 2004

<u>Taxpayer</u>	<u>Type of Business</u>	<u>2004 Assessed Valuation (Tax Duplicate)</u>	<u>Total Assessed Valuation</u>
1. Ohio Power Company	Public Utility	\$38,850,300	1.20%
2. Columbus Southern Power Company	Public Utility	18,719,320	0.58%
3. Glimcher Properties	Property Developers	16,687,060	0.51%
4. Licking Rural Electric	Public Utility	15,684,240	0.48%
5. Alltel	Public Utility	15,462,270	0.48%
6. United Telephone of Ohio	Public Utility	9,844,820	0.30%
7. Owens Corning Fiberglass	Insulation Products	6,442,550	0.20%
8. Dominion Transmission	Gas Lines	6,273,350	0.19%
9. National Gas & Oil	Gas Lines	5,268,170	0.16%
10. Cherry Jack Ltd Ptnr	Hotel	4,836,200	0.15%
	Subtotal	<u>138,068,280</u>	4.25%
	All Others	<u>3,109,950,030</u>	95.75%
	Total	<u><u>\$3,248,018,310</u></u>	<u><u>100.00%</u></u>

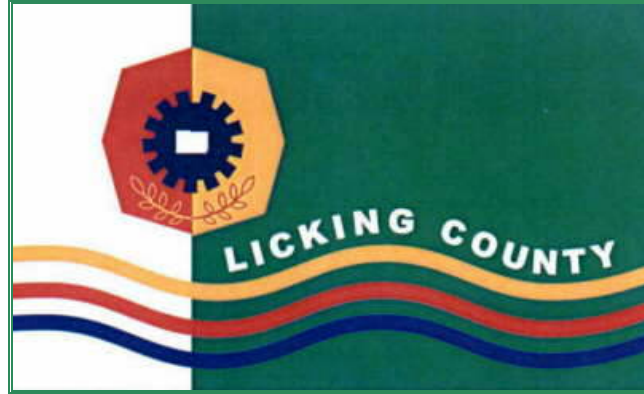
Source: Licking County Auditor

LICKING COUNTY, OHIO

MISCELLANEOUS STATISTICS DECEMBER 31, 2004

Date of Incorporation	1808		Water System:
Form of Government	Board of County Commissioners		Number of Purification Plants
Area (square miles)	688.05		Miles of Water Mains
			Number of Fire Hydrants
			Number of Service Connections
			Average Daily Consumption (Gallons)
			Maximum Daily Capacity of Plant (Gallon)
		Hospitals:	
Facilities and Services:		Number of Hospitals	
Miles of Streets	1,351	Number of Patient Beds	
		Number of Bassinets	
			Sewerage System:
			Number of Treatment Plants
Recreation and Culture:			Miles of Sanitary Sewers
Number of Parks	9		Average Daily Treatment (Gallons)
Park Area (acres)	1,500		Maximum Daily
Number of Ball Fields:		Police Services:	Capacity of Treatment (Gallons)
Unlighted	1	Number of Stations	
		Number of Sworn Officers	
		Number of Patrol Units	
Number of Libraries	6	Traffic Citations Issued	
			Education:
			Elementary Schools
Number of Cemeteries	155	Fire/Emergency Medical Services:	Elementary School Students
		Number of Stations	Elementary School Instructors
		Number of Fire Personnel	Secondary Schools
		and Officers	Secondary School Students
			Secondary School Instructors
			Colleges
			College Students

LICKING COUNTY, OHIO





**Auditor of State
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FINANCIAL CONDITION

LICKING COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
AUGUST 4, 2005**