

LICKING COUNTY
SINGLE AUDIT
YEAR ENDED DECEMBER 31, 2005



**Auditor of State
Betty Montgomery**

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

We have reviewed the *Independent Auditors' Report* of the Licking County, prepared by Wolfe, Wilson & Phillips, Inc., for the audit period January 1, 2005, through December 31, 2005. 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. The Licking County 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 20, 2006

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LICKING COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2005

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	\$ 724,527	\$ 817,923
HOME Partnership Grant	B-C-04-041-2	14.239	163,942	249,763
Total U.S. Department of Housing and Urban Development			888,469	1,067,686
<u>U.S. DEPARTMENT OF TRANSPORTATION:</u> Pass through Ohio Department of Transportation				
Highway Planning and Construction	DOTC 10388/12047	20.205	200,796	238,459
Pass through Ohio Department of Public Safety				
Selective Traffic Enforcement Grant	1-904-4604	20.600	47,700	47,700
Direct				
Federal Transit Grant	n/a	20.500	676,252	680,819
Airport Improvement Program	AIP-3-39-0061-1705	20.106	174,986	212,769
Total U.S. Department of Transportation			1,099,734	1,179,747
<u>U.S. DEPARTMENT OF JUSTICE:</u> Pass through Ohio Office of Criminal Justice Services				
Juvenile Accountability Incentive Block Grant	2003-JB-011-8615	16.523	83,063	83,063
Juvenile Justice Delinquency Prevention	2001-JJB11-0044	16.540	22,001	15,000
Local Law Enforcement Block Grant	04-LE-LEB-3637	16.592	20,000	20,000
COPS Grants	various	16.710	74,652	74,652
Edward Byrne Grant	F1404-OH09	16.738	7,920	7,920
Edward Bryne Memorial Grant	2001-D6-HO1-7614	16.579	86,948	86,948
Total U.S. Department of Justice			294,584	287,583
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</u> Pass through State Dept. of Job and Family Services				
Access and Visitation Program	G-0401OHSAVP	93.597	45,387	45,387
Pass through State Dept. of MR/DD				
Social Services Block Grant	n/a	93.667	116,245	116,245
SCHIP Grant	n/a	93.767	5,208	5,208
Medical Assistance - Title XIX	IO Waiver	93.778	182,545	182,545
	CAFS	93.778	829,251	829,251
	CAFS-TCM	93.778	275,949	275,949
	Waiver-Admin	93.778	56,780	56,780
			1,344,525	1,344,525
Total U.S. Department of Health and Human Services			1,511,365	1,511,365

See notes to Schedule of Federal Awards Expenditures.

LICKING COUNTY
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2005

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	9,021	9,021
Special Education Grants to State	0711-34PGSC-05P	84.027	38,626	38,626
Total U.S. Department of Education			47,647	47,647
<u>U.S. DEPARTMENT OF LABOR:</u>				
Pass through Ohio Department of JFS				
Workforce Improvement Act Cluster				
WIA -Adult	n/a	17.258	243,420	231,098
WIA - Adult - Administration			-	12,322
			243,420	243,420
WIA-Youth	n/a	17.259	205,364	199,631
WIA - Youth - Administration			-	5,733
			205,364	205,364
WIA - Dislocated Worker	n/a	17.260	397,281	376,343
WIA - Dislocated Worker - Administration			-	18,938
			397,281	395,281
Total U.S. Department of Labor			846,065	844,065
<u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u>				
Americorps	YCP-007-04	94.006	18,277	18,277
Total Corporation for National and Community Service			18,277	18,277
<u>DEPARTMENT OF HOMELAND SECURITY</u>				
Pass through Ohio EMA				
Disaster Assistance	04-GE-T4-0025	97.036	234,268	234,268
Emergency MGT Performance Grant	EMC-2005-GR-1001	97.042	51,845	51,845
Total Federal Emergency Management Agency			286,113	286,113
<u>ELECTION ASSISTANCE COMMISSION</u>				
Pass through Ohio Secretary of State				
Help America Vote Training	05-SOS-HAVA-45	39.011	31,399	31,399
Help America Vote Voting System	04-SOS-HAVA-45	90.401	42,172	42,172
Total Election Assistance Commission			73,571	73,571
Total Federal Awards Expenditures			\$ 5,065,825	\$ 5,316,054

See notes to Schedule of Federal Awards Expenditures.

LICKING COUNTY

NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES

NOTE A – Significant Account Policies

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

NOTE B - Matching Requirements

Certain Federal programs require the County contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has complied with the matching requirements. The expenditure of non-Federal matching funds is not included on the Schedule.

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

**INDEPENDENT AUDITORS' REPORT ON 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 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, 2005, and have issued our report thereon dated June 23, 2006. 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 reportable 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 caused by error or fraud 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 23, 2006.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Licking County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance 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 23, 2006.

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 23, 2006

**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, 2005. 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, 2005.

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, 2005, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 23, 2006. 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 23, 2006

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

**FINANCIAL CONDITION
LICKING COUNTY
DECEMBER 31, 2005**

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):	FTA #20.500 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

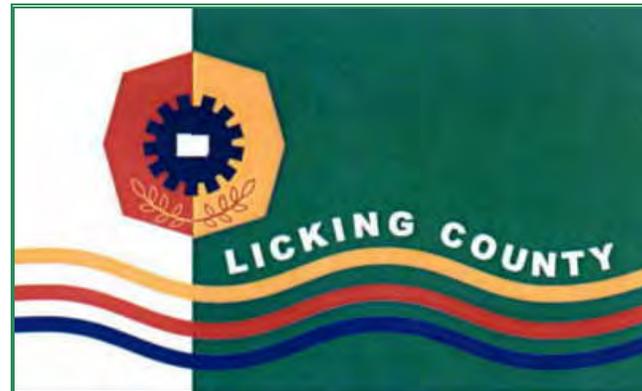
2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS

NONE

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

NONE

*County Seat
Newark, Ohio*



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2005



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2005

*J. Terry Evans
County Auditor*

*Prepared by the
Licking County Auditor's Office*



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INTRODUCTORY SECTION



J. Terry Evans

Licking County Auditor

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

June 23, 2006

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, 2005 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, 2005***

The Reporting Entity:

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

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

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

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

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

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

County Organization and Services:

Licking County was established by an act of the State Legislature in 1808 and is located in the central part of the state. Newark is the County seat and is located approximately 30 miles east of Columbus and 10 miles north of interstate 70. The County is ranked as the second largest county in Ohio in terms of area. It's 688.05 square miles serves a residential population estimated at over 150,000. The County includes 25 townships, 11 villages, 3 cities and 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, 2005

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 2005 unemployment rate for Licking County of 5.5% 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, 2005***

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

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 opened their new facility in August of 2005.

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, 2005**

All internal control evaluations occur within this framework. It is the belief of the administrative and financial management personnel that the County's financial controls adequately safeguard existing assets and provide reasonable assurance of the proper recording of financial transactions.

The Accounting Department of the County Auditor's Office is responsible for the auditing and analysis of all purchase orders and vouchers of the County. Accounting Department personnel review the purchase orders and vouchers to ensure the availability of monies in the proper funds and accounts prior to certification and payment of approved invoices. The County utilizes a fully automated accounting system, as well as an automated system of controls for capital asset accounting and payroll. These systems, coupled with the review and examination performed by the County Auditor's Office, ensure that the financial information generated is both accurate and reliable.

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

Budgetary control is maintained at the object level for each department by function (Public Safety, Health, Human Services, 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, 2005**

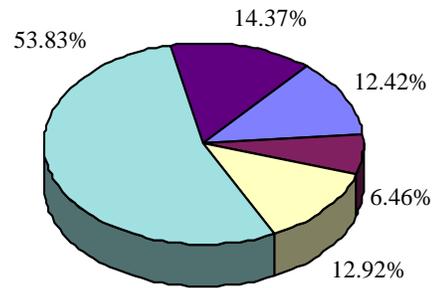
Cash Management:

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, 2005:

<u>Cash Resources</u>	<u>2005</u>	<u>%</u>
Cash	\$7,693,995	12.42
STAR Ohio	4,000,000	6.46
Repurchase Agreement	7,998,733	12.92
Certificates of Deposits	33,334,000	53.83
U.S. Government Securities	8,898,993	14.37
Total Resources	\$61,925,721	100.00



At year end, the bank balance of the County's (primary government) deposits was \$41,027,995. 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.

***Letter of Transmittal
For the Year Ended December 31, 2005***

Risk Management:

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

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

In addition to the above coverages the County administers a self-insured risk program 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, 2004. 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, 2005***

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,



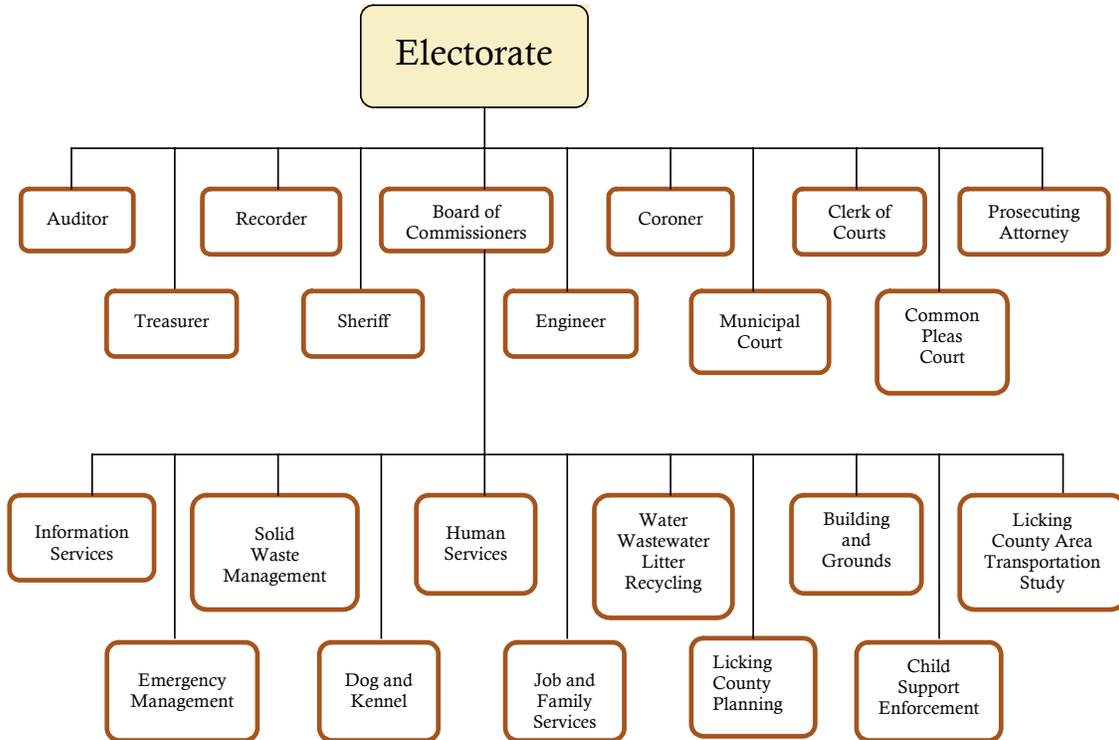
J. Terry Evans
Licking County Auditor

LICKING COUNTY, OHIO

List of Elected Officials For the Year Ended December 31, 2005

NAME	OFFICE	TERM EXPIRES
BOARD OF COUNTY COMMISSIONERS		
Doug Smith	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, 2005**



County Boards and Committees

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

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, 2004

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.

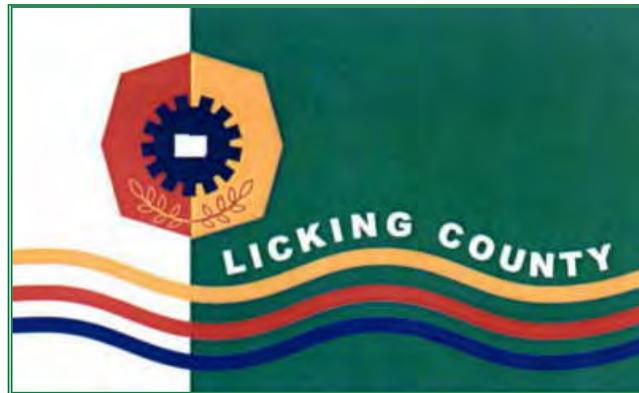


Carla E. Fudge

President

Jeffrey R. Emmer

Executive Director



FINANCIAL SECTION



WOLFE, WILSON, & PHILLIPS, INC.
CERTIFIED PUBLIC ACCOUNTANTS

37 S. SEVENTH STREET • ZANESVILLE, OHIO 43701
(740) 453-9600 • FAX - (740) 453-9763
www.wwpcpa.com

INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Licking County
Newark, Ohio 43055

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each discretely presented component unit, each major fund, and the aggregate remaining fund information of Licking County as of and for the year ended December 31, 2005, which collectively comprise the County's financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, the business-type activities, each discretely presented component unit, each major fund, and the aggregate remaining fund information of Licking County as of December 31, 2005, and the respective changes in financial position and cash flows, where applicable, and the respective budgetary comparison for the General Fund, Public Assistance Fund, Community MR/DD Fund and Children Services Fund, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated June 23, 2006, 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.

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 23, 2006

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, 2005. 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 2005 are as follows:

- ❑ In total, net assets decreased \$1,616,741. Net assets of governmental activities decreased \$1,108,929, which represents a 1% decrease from 2004. Net assets of business-type activities decreased \$507,812 or approximately 4% from 2004.
- ❑ General revenues accounted for \$51,808,451 in revenue or 57% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for \$39,771,383 or 43% of total revenues of \$91,579,834.
- ❑ The County had \$90,461,416 in expenses related to governmental activities; only \$37,515,962 of these expenses were offset by program specific charges for services, grants or contributions.
- ❑ Among major funds, the general fund had \$36,280,244 in revenues and \$34,224,161 in expenditures. The general fund's fund balance decreased \$680,481 to a balance of \$7,696,061.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

These statements are as follows:

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

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

Government-wide Statements

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

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

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

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

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

Fund Financial Statements

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

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

LICKING COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2005

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 2005 compared to 2004.

	Governmental Activities		Business-type Activities		Total	
	2004	2005	2004	2005	2004	2005
Current and other assets	\$70,884,805	\$70,830,588	\$3,575,375	\$8,211,336	\$74,460,180	\$79,041,924
Capital assets, Net	58,271,243	60,678,555	9,351,219	9,170,983	67,622,462	69,849,538
Total assets	129,156,048	131,509,143	12,926,594	17,382,319	142,082,642	148,891,462
Long-term debt outstanding	14,349,393	14,239,499	831,440	691,771	15,180,833	14,931,270
Other liabilities	27,960,892	31,532,810	760,648	5,863,854	28,721,540	37,396,664
Total liabilities	42,310,285	45,772,309	1,592,088	6,555,625	43,902,373	52,327,934
Net assets						
Invested in capital assets, net of related debt	45,519,865	47,444,640	8,895,219	8,539,983	54,415,084	55,984,623
Restricted	23,353,099	19,955,039	0	0	23,353,099	19,955,039
Unrestricted	17,972,799	18,337,155	2,439,287	2,286,711	20,412,086	20,623,866
Total net assets	\$86,845,763	\$85,736,834	\$11,334,506	\$10,826,694	\$98,180,269	\$96,563,528

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LICKING COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2005**

Unaudited

Changes in Net Assets – The following table shows the changes in net assets for the fiscal year 2005 compared to 2004:

	Governmental Activities		Business-type Activities		Total	
	2004	2005	2004	2005	2004	2005
Revenues						
Program Revenues:						
Charges for Services and Sales	\$10,903,781	\$11,452,799	\$2,452,188	\$2,255,421	\$13,355,969	\$13,708,220
Operating Grants and Contributions	27,475,171	24,619,298	0	0	27,475,171	24,619,298
Capital Grants and Contributions	0	1,443,865	0	0	0	1,443,865
Total Program Revenues	38,378,952	37,515,962	2,452,188	2,255,421	40,831,140	39,771,383
General Revenues:						
Property Taxes	17,592,088	18,076,488	0	0	17,592,088	18,076,488
Sales Taxes	16,339,191	16,784,667	0	0	16,339,191	16,784,667
Intergovernmental, Unrestricted	12,303,812	12,065,839	0	0	12,303,812	12,065,839
Investment Earnings	897,246	2,009,217	0	0	897,246	2,009,217
Miscellaneous	1,974,746	2,872,240	0	0	1,974,746	2,872,240
Total General Revenues	49,107,083	51,808,451	0	0	49,107,083	51,808,451
Total Revenues	87,486,035	89,324,413	2,452,188	2,255,421	89,938,223	91,579,834
Program Expenses						
Public Safety	18,654,734	19,569,607	0	0	18,654,734	19,569,607
Health	558,330	494,467	0	0	558,330	494,467
Human Services	35,766,499	38,024,319	0	0	35,766,499	38,024,319
Community and Economic Development	1,480,174	1,521,200	0	0	1,480,174	1,521,200
Public Works	7,517,793	7,669,730	0	0	7,517,793	7,669,730
General Government	19,109,141	19,529,410	0	0	19,109,141	19,529,410
Intergovernmental	2,830,516	2,866,744	0	0	2,830,516	2,866,744
Interest and Fiscal Charges	686,328	785,939	0	0	686,328	785,939
Water	0	0	259,805	276,302	259,805	276,302
Wastewater	0	0	2,173,128	2,458,857	2,173,128	2,458,857
Total Expenses	86,603,515	90,461,416	2,432,933	2,735,159	89,036,448	93,196,575
Change in Net Assets Before Transfers	882,520	(1,137,003)	19,255	(479,738)	901,775	(1,616,741)
Transfers	37,261	28,074	(37,261)	(28,074)	0	0
Total Change in Net Assets	919,781	(1,108,929)	(18,006)	(507,812)	901,775	(1,616,741)
Beginning Net Assets	85,925,982	86,845,763	11,352,512	11,334,506	97,278,494	98,180,269
Ending Net Assets	\$86,845,763	\$85,736,834	\$11,334,506	\$10,826,694	\$98,180,269	\$96,563,528

Governmental Activities

Net assets of the County's governmental activities decreased \$1,108,929. This represents a 1% change from last year. Operating grants and contributions decreased as a result of decreases in grants received for public assistance. Capital grants and contributions increased significantly due to the federal funding of the Cherry Street Bridge Project. Expenditures for human services increased substantially due to increased expenditures for public assistance.

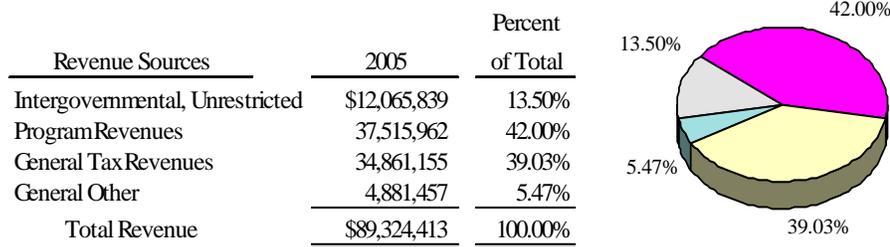
LICKING COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2005**

Unaudited

Tax revenue accounted for \$34,861,155 of the \$89,352,487 in total revenues for governmental activities. Sales tax accounted for \$16,784,667, or approximately 48% of total tax revenue.

The County's direct charges to users of governmental services totaled \$11,452,799. This amount represents 12.8% of total revenues for governmental activities and 30.5% of program specific revenues.



Business-Type Activities

Net assets of the business-type activities decreased \$507,812. This represents a 4% decrease from 2004. These programs had revenues of \$2,255,421 and expenses of \$2,735,159 for fiscal year 2005. Business-type activities receive no support from tax revenues and remain self-supporting.

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

The County's governmental funds reported a combined fund balance of \$31,130,569, below last year's total of \$34,460,112. The schedule below indicates the fund balance and the total change in fund balance by fund type as of December 31, 2005 and 2004.

	Fund Balance December 31, 2005	Fund Balance December 31, 2004	Increase (Decrease)
General	\$7,696,061	\$8,376,542	(\$680,481)
Public Assistance	438,496	2,000,969	(1,562,473)
Community MRDD	5,621,150	5,892,796	(271,646)
Children's Services	1,554,295	1,069,482	484,813
Other Governmental	15,820,567	17,120,323	(1,299,756)
Total	\$31,130,569	\$34,460,112	(\$3,329,543)

LICKING COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2005

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:

	2005	2004	Increase
	Revenues	Revenues	(Decrease)
Taxes	\$23,248,829	\$22,649,881	\$598,948
Intergovernmental Revenues	4,976,783	4,949,654	27,129
Charges for Services	4,853,261	4,755,512	97,749
Licenses and Permits	10,527	10,793	(266)
Investment Earnings	1,858,430	818,838	1,039,592
Fines and Forfeitures	267,474	286,385	(18,911)
All Other Revenue	1,064,940	855,451	209,489
Total	<u>\$36,280,244</u>	<u>\$34,326,514</u>	<u>\$1,953,730</u>

General Fund revenues in 2005 increased approximately 5.7% compared to revenues in fiscal year 2004. Increases in tax revenues can be attributed to higher property tax receipts, while increases in interest rates caused the increase in investment earnings.

	2005	2004	Increase
	Expenditures	Expenditures	(Decrease)
Public Safety	\$15,997,699	\$14,970,308	\$1,027,391
Health	165,818	213,191	(47,373)
Human Services	1,529,135	1,266,491	262,644
Community and Economic Development	567,739	535,657	32,082
Public Works	69,797	76,312	(6,515)
General Government	15,343,142	15,664,405	(321,263)
Capital Outlay	17,848	47,040	(29,192)
Intergovernmental	532,983	527,301	5,682
Total	<u>\$34,224,161</u>	<u>\$33,300,705</u>	<u>\$923,456</u>

Expenditures increased \$923,456 or 2.7% over the prior year. This was mainly the result of an increase in public safety. The purchase of police cruisers as well as salary increases contributed to the increase in public safety.

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

Community MRDD Fund – The fund balance reported in the Community MRDD Fund decreased approximately 5% as a result of decreases in grant monies received.

Children's Services Fund – The County's Children's Services Fund balance increased significantly as a result of increases in monies transferred into the fund, as well as a decrease in expenditures.

LICKING COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2005

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 2005 the County amended its General Fund budget several times, none significant.

For the General Fund, budget basis revenue of \$37.1 million was higher than the original budget estimates of \$35.5 million due mostly to increases in investment earnings. The General Fund had an adequate fund balance to cover expenditures.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of fiscal 2005 the County had \$69,849,538 net of accumulated depreciation invested in land, buildings, equipment, vehicles and infrastructure. Of this total, \$60,678,555 was related to governmental activities and \$9,170,983 to the business-type activities. The following table shows fiscal 2004 and 2005 balances:

	Governmental Activities		Increase (Decrease)
	2005	2004	
Land	\$6,634,633	\$6,634,633	\$0
Buildings and Improvements	17,933,695	16,845,405	1,088,290
Machinery and Equipment	12,138,128	10,592,980	1,545,148
Infrastructure	70,434,756	68,216,840	2,217,916
Less: Accumulated Depreciation	(46,462,657)	(44,018,615)	(2,444,042)
Totals	<u>\$60,678,555</u>	<u>\$58,271,243</u>	<u>\$2,407,312</u>

	Business - Type Activities		Increase (Decrease)
	2005	2004	
Land	\$158,839	\$158,839	\$0
Buildings	11,216,224	11,004,942	211,282
Machinery and Equipment	747,512	747,512	0
Infrastructure	4,821,535	4,819,535	2,000
Less: Accumulated Depreciation	(7,773,127)	(7,379,609)	(393,518)
Totals	<u>\$9,170,983</u>	<u>\$9,351,219</u>	<u>(\$180,236)</u>

Increases in buildings and improvements consisted of a roof replacement on the justice center, as well as the construction of a new transit facility. The increase in infrastructure included the Cherry Street Bridge Project, which was federally funded. Additional information on the County's capital assets can be found in Note 9.

Debt

At December 31, 2005, the County had \$10.8 million in general obligation bonds outstanding, \$1.03 million due within one year. The following table summarizes the County's debt outstanding as of December 31, 2005 and 2004:

	<u>2005</u>	<u>2004</u>
Governmental Activities:		
General Obligation Bonds	\$10,346,869	\$10,908,780
Special Assessment Bonds	526,046	181,598
Compensated Absences	3,366,584	3,259,015
Total Governmental Activities	<u>14,239,499</u>	<u>14,349,393</u>
Business-Type Activities:		
Mortgage Revenue Bond	216,000	316,000
General Obligation Bond	415,000	455,000
Compensated Absences	60,771	60,440
Total Business-Type Activities	<u>691,771</u>	<u>831,440</u>
Totals	<u>\$14,931,270</u>	<u>\$15,180,833</u>

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 outlook for the County has improved with the additional one-half percent sales tax passed by the County Commissioners. The conservative approach taken by most elected officials for 2006 has helped with the 2006 general fund budget. The commissioners passed the annual appropriation in March of 2006 in the amount of \$43.5 million for the general fund.

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, 2005**

	Governmental Activities	Business-Type Activities	Total	Component Units	
				Airport Authority	LICCO Incorporated
Assets:					
Cash and Cash Equivalents	\$ 25,623,914	\$ 8,052,572	\$ 33,676,486	\$ 289,964	\$ 90,134
Cash and Cash Equivalents in Segregated Accounts	44,064	0	44,064	0	0
Cash and Cash Equivalents with Fiscal Agent	121,072	0	121,072	0	0
Investments	8,898,993	0	8,898,993	0	682,704
Receivables:					
Taxes	26,869,336	0	26,869,336	0	0
Accounts	391,302	126,004	517,306	6,802	90,094
Intergovernmental	5,133,291	0	5,133,291	0	0
Interest	57,364	5,136	62,500	0	0
Special Assessments	523,852	0	523,852	0	0
Loans	2,754,047	0	2,754,047	0	0
Internal Balance	10,635	(10,635)	0	0	0
Inventory of Supplies at Cost	248,169	38,259	286,428	0	11,870
Prepaid Items	154,549	0	154,549	77	1,227
Non-Depreciable Capital Assets	6,634,633	158,839	6,793,472	0	0
Depreciable Capital Assets, Net	54,043,922	9,012,144	63,056,066	0	104,443
Total Assets	131,509,143	17,382,319	148,891,462	296,843	980,472
Liabilities:					
Accounts Payable	2,110,853	181,057	2,291,910	1,623	3,050
Accrued Wages and Benefits	2,398,877	32,693	2,431,570	0	29,409
Intergovernmental Payable	779,054	24,956	804,010	0	0
Claims Payable	660,125	0	660,125	0	0
Retainage Payable	111,089	0	111,089	0	0
Unearned Revenue	22,948,300	0	22,948,300	0	0
Compensated Absences Payable	60,740	0	60,740	0	0
Accrued Interest Payable	102,772	35,148	137,920	0	0
General Obligation Notes Payable	2,361,000	5,590,000	7,951,000	0	0
Long Term Liabilities:					
Due Within One Year	2,816,648	150,000	2,966,648	0	0
Due in More Than One Year	11,422,851	541,771	11,964,622	0	0
Total Liabilities	45,772,309	6,555,625	52,327,934	1,623	32,459
Net Assets:					
Invested in Capital Assets, Net of Related Debt	47,444,640	8,539,983	55,984,623	0	104,443
Restricted For:					
Debt Service	3,717,801	0	3,717,801	0	0
Street Improvements	815,749	0	815,749	0	0
Job and Family Services	1,526,738	0	1,526,738	0	0
MRDD	5,545,196	0	5,545,196	0	0
Community and Economic Development	4,198,675	0	4,198,675	0	0
Other Purposes	4,150,880	0	4,150,880	0	0
Unrestricted	18,337,155	2,286,711	20,623,866	295,220	843,570
Total Net Assets	\$ 85,736,834	\$ 10,826,694	\$ 96,563,528	\$ 295,220	\$ 948,013

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

**Statement of Activities
For the Year Ended December 31, 2005**

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
Public Safety	\$ 19,569,607	\$ 322,673	\$ 2,012,782	\$ 0
Health	494,467	307,077	0	0
Human Services	38,024,319	1,112,863	20,112,293	0
Community and Economic Development	1,521,200	132,689	1,296,313	0
Public Works	7,669,730	1,175,922	1,178,607	1,443,865
General Government	19,529,410	8,401,575	19,303	0
Intergovernmental	2,866,744	0	0	0
Interest and Fiscal Charges	785,939	0	0	0
Total Governmental Activities	90,461,416	11,452,799	24,619,298	1,443,865
Business-Type Activities:				
Water	276,302	321,504	0	0
Wastewater	2,458,857	1,933,917	0	0
Total Business-Type Activities	2,735,159	2,255,421	0	0
Total Primary Government	\$ 93,196,575	\$ 13,708,220	\$ 24,619,298	\$ 1,443,865
Component Units:				
Airport Authority	\$ 297,160	\$ 458,751	\$ 0	\$ 0
LICCO Incorporated	2,393,839	2,416,891	0	0
Total Component Units	\$ 2,690,999	\$ 2,875,642	\$ 0	\$ 0
General Revenues				
Property Taxes Levied for:				
General Purposes				
Special Purposes				
Sales Tax				
Intergovernmental, Unrestricted				
Investment Earnings				
Miscellaneous				
Transfers				
Total General Revenues and Transfers				
Change in Net Assets				
Net Assets Beginning of Year - Restated				
Net Assets End of Year				

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

Net (Expense) Revenue and Changes in Net Assets			Component Units	
Primary Government			Airport Authority	LICCO Incorporated
Governmental Activities	Business-Type Activities	Total		
\$ (17,234,152)	\$ 0	\$ (17,234,152)		
(187,390)	0	(187,390)		
(16,799,163)	0	(16,799,163)		
(92,198)	0	(92,198)		
(3,871,336)	0	(3,871,336)		
(11,108,532)	0	(11,108,532)		
(2,866,744)	0	(2,866,744)		
(785,939)	0	(785,939)		
<u>(52,945,454)</u>	<u>0</u>	<u>(52,945,454)</u>		
0	45,202	45,202		
<u>0</u>	<u>(524,940)</u>	<u>(524,940)</u>		
<u>0</u>	<u>(479,738)</u>	<u>(479,738)</u>		
<u>(52,945,454)</u>	<u>(479,738)</u>	<u>(53,425,192)</u>		
			\$ 161,591	\$ 0
			<u>0</u>	<u>23,052</u>
			161,591	23,052
6,586,808	0	6,586,808	0	0
11,489,680	0	11,489,680	0	0
16,784,667	0	16,784,667	0	0
12,065,839	0	12,065,839	0	0
2,009,217	0	2,009,217	0	17,827
2,872,240	0	2,872,240	0	0
<u>28,074</u>	<u>(28,074)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>51,836,525</u>	<u>(28,074)</u>	<u>51,808,451</u>	<u>0</u>	<u>17,827</u>
(1,108,929)	(507,812)	(1,616,741)	161,591	40,879
<u>86,845,763</u>	<u>11,334,506</u>	<u>98,180,269</u>	<u>133,629</u>	<u>907,134</u>
<u>\$ 85,736,834</u>	<u>\$ 10,826,694</u>	<u>\$ 96,563,528</u>	<u>\$ 295,220</u>	<u>\$ 948,013</u>

LICKING COUNTY, OHIO

**Balance Sheet
Governmental Funds
December 31, 2005**

	General	Public Assistance	Community MRDD
Assets:			
Cash and Cash Equivalents	\$ 3,249,344	\$ 861,463	\$ 3,083,748
Cash and Cash Equivalents with Fiscal Agent	0	0	0
Investments	2,749,718	744,676	2,687,998
Receivables:			
Taxes	11,072,745	0	6,650,132
Accounts	267,507	4,284	29,411
Intergovernmental	360,560	17,054	392,465
Interest	51,615	0	0
Special Assessments	0	0	0
Loans	0	0	0
Interfund Loans Receivable	361,096	0	0
Inventory of Supplies, at Cost	96,124	8,728	0
Prepaid Items	154,549	0	0
Total Assets	\$ 18,363,258	\$ 1,636,205	\$ 12,843,754
Liabilities:			
Accounts Payable	\$ 533,074	\$ 635,007	\$ 112,224
Accrued Wages and Benefits Payable	1,308,161	418,160	291,570
Intergovernmental Payable	280,310	144,542	97,156
Retainage Payable	0	0	0
Interfund Loans Payable	0	0	0
Deferred Revenue	8,530,465	0	6,718,675
Compensated Absences Payable	15,187	0	2,979
Accrued Interest Payable	0	0	0
General Obligation Notes Payable	0	0	0
Total Liabilities	10,667,197	1,197,709	7,222,604
Fund Balance:			
Reserved for Encumbrances	510,052	143,550	186,658
Reserved for Prepaid Items	154,549	0	0
Reserved for Supplies Inventory	96,124	8,728	0
Reserved for Debt Service	0	0	0
Reserved for Loans Receivable	0	0	0
Undesignated, Unreserved in:			
General Fund	6,935,336	0	0
Special Revenue Funds	0	286,218	5,434,492
Capital Projects Funds (Deficit)	0	0	0
Total Fund Balance	7,696,061	438,496	5,621,150
Total Liabilities and Fund Balance	\$ 18,363,258	\$ 1,636,205	\$ 12,843,754

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

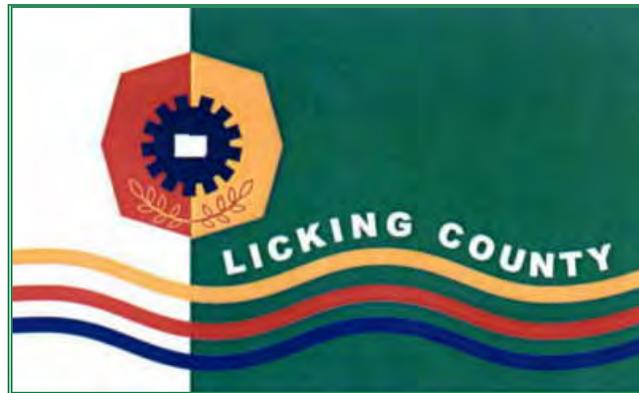
Children's Services	Other Governmental Funds	Total Governmental Funds
\$ 979,973	\$ 12,767,737	\$ 20,942,265
12,279	152,857	165,136
839,918	1,876,683	8,898,993
3,528,318	5,618,141	26,869,336
2,220	87,880	391,302
224,418	4,138,794	5,133,291
0	926	52,541
0	523,852	523,852
0	2,754,047	2,754,047
0	0	361,096
0	143,317	248,169
0	0	154,549
<u>\$ 5,587,126</u>	<u>\$ 28,064,234</u>	<u>\$ 66,494,577</u>
\$ 407,096	\$ 423,452	\$ 2,110,853
0	375,673	2,393,564
97,417	158,110	777,535
0	111,089	111,089
0	350,461	350,461
3,528,318	8,401,423	27,178,881
0	14,442	32,608
0	48,017	48,017
0	2,361,000	2,361,000
<u>4,032,831</u>	<u>12,243,667</u>	<u>35,364,008</u>
0	841,917	1,682,177
0	0	154,549
0	143,317	248,169
0	3,772,556	3,772,556
0	2,754,047	2,754,047
0	0	6,935,336
1,554,295	9,900,176	17,175,181
0	(1,591,446)	(1,591,446)
<u>1,554,295</u>	<u>15,820,567</u>	<u>31,130,569</u>
<u>\$ 5,587,126</u>	<u>\$ 28,064,234</u>	<u>\$ 66,494,577</u>

LICKING COUNTY, OHIO

***Reconciliation Of Total Governmental Fund Balances
To Net Assets Of Governmental Activities
December 31, 2005***

Total Governmental Fund Balances			\$ 31,130,569
<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.			60,678,555
Other long-term assets are not available to pay for current- period expenditures and therefore are deferred in the funds.			4,230,581
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.			3,991,383
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.			
	General Obligation Bonds Payable	(10,346,869)	
	Special Assessment Bonds Payable	(526,046)	
	Compensated Absences Payable	(3,366,584)	
	Accrued Interest Payable	(54,755)	(14,294,254)
			<u>\$ 85,736,834</u>
<i>Net Assets of Governmental Activities</i>			<u><u>\$ 85,736,834</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, 2005**

	General	Public Assistance	Community MRDD
Revenues:			
Taxes	\$ 23,248,829	\$ 0	\$ 5,649,725
Intergovernmental Revenues	4,976,783	10,283,643	3,106,954
Charges for Services	4,853,261	0	322,838
Licenses and Permits	10,527	0	0
Investment Earnings	1,858,430	0	0
Special Assessments	0	0	0
Fines and Forfeitures	267,474	0	0
All Other Revenue	1,064,940	552,341	424,158
Total Revenue	36,280,244	10,835,984	9,503,675
Expenditures:			
Current:			
Public Safety	15,997,699	0	0
Health	165,818	0	0
Human Services	1,529,135	14,600,720	9,775,321
Community and Economic Development	567,739	0	0
Public Works	69,797	0	0
General Government	15,343,142	0	0
Capital Outlay	17,848	0	0
Intergovernmental	532,983	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest & Fiscal Charges	0	0	0
Total Expenditures	34,224,161	14,600,720	9,775,321
Excess (Deficiency) of Revenues Over Expenditures	2,056,083	(3,764,736)	(271,646)
Other Financing Sources (Uses):			
Sale of Capital Assets	13,142	0	0
General Obligation Bonds Issued	0	0	0
Special Assessment Bonds Issued	0	0	0
Transfers In	656,411	2,199,513	0
Transfers Out	(3,409,420)	0	0
Total Other Financing Sources (Uses)	(2,739,867)	2,199,513	0
Net Change in Fund Balance	(683,784)	(1,565,223)	(271,646)
Fund Balance at Beginning of Year	8,376,542	2,000,969	5,892,796
Increase in Inventory Reserve	3,303	2,750	0
Fund Balance End of Year	\$ 7,696,061	\$ 438,496	\$ 5,621,150

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

Children's Services	Other Governmental Funds	Total Governmental Funds
\$ 2,111,849	\$ 4,141,223	\$ 35,151,626
3,452,479	15,423,094	37,242,953
69,289	4,329,028	9,574,416
0	300,063	310,590
0	29,294	1,887,724
0	393,818	393,818
0	583,212	850,686
259,075	571,726	2,872,240
<u>5,892,692</u>	<u>25,771,458</u>	<u>88,284,053</u>
0	2,945,907	18,943,606
0	283,777	449,595
5,066,077	6,766,470	37,737,723
0	947,075	1,514,814
0	7,347,686	7,417,483
0	3,923,801	19,266,943
0	2,469,069	2,486,917
0	2,333,761	2,866,744
0	1,002,463	1,002,463
0	782,083	782,083
<u>5,066,077</u>	<u>28,802,092</u>	<u>92,468,371</u>
826,615	(3,030,634)	(4,184,318)
0	0	13,142
0	410,000	410,000
0	375,000	375,000
1,250,000	2,427,529	6,533,453
(1,591,802)	(1,504,157)	(6,505,379)
<u>(341,802)</u>	<u>1,708,372</u>	<u>826,216</u>
484,813	(1,322,262)	(3,358,102)
1,069,482	17,120,323	34,460,112
0	22,506	28,559
<u>\$ 1,554,295</u>	<u>\$ 15,820,567</u>	<u>\$ 31,130,569</u>

LICKING COUNTY, OHIO

**Reconciliation Of The Statement Of Revenues, Expenditures
And Changes In Fund Balances Of Governmental Funds
To The Statement Of Activities
For The Year Ended December 31, 2005**

Net Change in Fund Balances - Total Governmental Funds \$ (3,358,102)

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

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

Capital Outlay	4,851,353	
Depreciation Expense	<u>(2,444,041)</u>	2,407,312

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. (73,333)

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 Issued	(410,000)	
Special Assessment Bond Issued	(375,000)	
General Obligation Bond Principal Payment	971,911	
Special Assessment Bond Principal Payment	<u>30,552</u>	217,463

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. (3,856)

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	(107,569)	
Change in Inventory	<u>28,559</u>	(79,010)

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

Governmental fund expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service funds are allocated among the governmental activities. (219,403)

Change in Net Assets of Governmental Activities \$ (1,108,929)

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, 2005**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 23,133,959	\$ 22,801,680	\$ 23,244,382	\$ 442,702
Intergovernmental Revenue	4,999,987	4,928,171	5,036,613	108,442
Charges for Services	4,484,385	4,419,975	4,725,516	305,541
Licenses and Permits	11,465	11,300	10,527	(773)
Investment Earnings	1,712,091	1,687,500	2,759,741	1,072,241
Fines and Forfeitures	268,862	265,000	268,945	3,945
All Other Revenues	870,876	858,367	1,058,803	200,436
Total Revenues	35,481,625	34,971,993	37,104,527	2,132,534
Expenditures:				
Current:				
Public Safety	17,294,921	16,925,184	16,377,772	547,412
Health	373,246	365,249	177,254	187,995
Human Services	1,971,465	1,929,305	1,558,955	370,350
Community and Economic Development	595,196	582,472	569,272	13,200
Public Works	71,841	70,302	70,282	20
General Government	17,379,309	17,007,888	15,924,295	1,083,593
Capital Outlay	23,526	23,000	17,848	5,152
Intergovernmental	544,624	532,983	532,983	0
Total Expenditures	38,254,128	37,436,383	35,228,661	2,207,722
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,772,503)	(2,464,390)	1,875,866	4,340,256
Other Financing Sources (Uses):				
Sale of Capital Assets	0	0	13,142	13,142
Transfers In	646,000	646,000	718,094	72,094
Transfers Out	(3,523,934)	(3,523,934)	(3,471,103)	52,831
Advances In	0	0	152,220	152,220
Advances Out	(204,558)	(204,558)	(60,000)	144,558
Total Other Financing Sources (Uses):	(3,082,492)	(3,082,492)	(2,647,647)	434,845
Net Change in Fund Balance	(5,854,995)	(5,546,882)	(771,781)	4,775,101
Fund Balance at Beginning of Year	4,839,856	4,839,856	4,839,856	0
Prior Year Encumbrances	895,331	895,331	895,331	0
Fund Balance at End of Year	\$ (119,808)	\$ 188,305	\$ 4,963,406	\$ 4,775,101

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, 2005**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 12,401,003	\$ 12,891,793	\$ 10,266,955	\$ (2,624,838)
All Other Revenues	<u>535,747</u>	<u>556,950</u>	<u>548,264</u>	<u>(8,686)</u>
Total Revenues	<u>12,936,750</u>	<u>13,448,743</u>	<u>10,815,219</u>	<u>(2,633,524)</u>
Expenditures:				
Human Services	<u>15,759,341</u>	<u>16,350,602</u>	<u>14,617,377</u>	<u>1,733,225</u>
Total Expenditures	<u>15,759,341</u>	<u>16,350,602</u>	<u>14,617,377</u>	<u>1,733,225</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,822,591)	(2,901,859)	(3,802,158)	(900,299)
Other Financing Sources (Uses):				
Transfers In	2,147,800	2,147,800	2,684,869	537,069
Transfers Out	<u>(523,656)</u>	<u>(523,656)</u>	<u>(485,356)</u>	<u>38,300</u>
Total Other Financing Sources (Uses)	<u>1,624,144</u>	<u>1,624,144</u>	<u>2,199,513</u>	<u>575,369</u>
Net Change in Fund Balance	(1,198,447)	(1,277,715)	(1,602,645)	(324,930)
Fund Balance at Beginning of Year	2,464,836	2,464,836	2,464,836	0
Prior Year Encumbrances	<u>250,356</u>	<u>250,356</u>	<u>250,356</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,516,745</u>	<u>\$ 1,437,477</u>	<u>\$ 1,112,547</u>	<u>\$ (324,930)</u>

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

**Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Community MRDD Fund
For the Year Ended December 31, 2005**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 5,936,000	\$ 5,936,000	\$ 5,649,725	\$ (286,275)
Intergovernmental Revenues	2,737,000	2,737,000	3,042,830	305,830
Charges for Services	35,000	35,000	320,068	285,068
All Other Revenues	225,000	225,000	400,719	175,719
Total Revenues	<u>8,933,000</u>	<u>8,933,000</u>	<u>9,413,342</u>	<u>480,342</u>
Expenditures:				
Human Services	<u>10,234,091</u>	<u>10,756,125</u>	<u>10,027,291</u>	<u>728,834</u>
Total Expenditures	<u>10,234,091</u>	<u>10,756,125</u>	<u>10,027,291</u>	<u>728,834</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,301,091)	(1,823,125)	(613,949)	1,209,176
Fund Balance at Beginning of Year	5,807,242	5,807,242	5,807,242	0
Prior Year Encumbrances	<u>274,719</u>	<u>274,719</u>	<u>274,719</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 4,780,870</u>	<u>\$ 4,258,836</u>	<u>\$ 5,468,012</u>	<u>\$ 1,209,176</u>

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

**Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Children’s Services Fund
For the Year Ended December 31, 2005**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 2,093,000	\$ 2,093,000	\$ 2,111,849	\$ 18,849
Intergovernmental Revenues	4,264,564	4,264,564	3,371,702	(892,862)
Charges for Services	84,500	84,500	81,609	(2,891)
All Other Revenues	268,800	268,800	256,855	(11,945)
Total Revenues	<u>6,710,864</u>	<u>6,710,864</u>	<u>5,822,015</u>	<u>(888,849)</u>
Expenditures:				
Human Services	<u>5,749,308</u>	<u>5,749,308</u>	<u>5,279,732</u>	<u>469,576</u>
Total Expenditures	<u>5,749,308</u>	<u>5,749,308</u>	<u>5,279,732</u>	<u>469,576</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	961,556	961,556	542,283	(419,273)
Other Financing Sources (Uses):				
Transfers In	2,628,864	2,628,864	3,550,000	921,136
Transfers Out	<u>(4,150,000)</u>	<u>(4,150,000)</u>	<u>(3,891,802)</u>	<u>258,198</u>
Total Other Financing Sources (Uses)	<u>(1,521,136)</u>	<u>(1,521,136)</u>	<u>(341,802)</u>	<u>1,179,334</u>
Net Change in Fund Balance	(559,580)	(559,580)	200,481	760,061
Fund Balance at Beginning of Year	1,435,905	1,435,905	1,435,905	0
Prior Year Encumbrances	<u>70,080</u>	<u>70,080</u>	<u>70,080</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 946,405</u>	<u>\$ 946,405</u>	<u>\$ 1,706,466</u>	<u>\$ 760,061</u>

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

**Statement of Net Assets
Proprietary Funds
December 31, 2005**

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Water	Wastewater	Total	
Assets:				
Current Assets:				
Cash and Cash Equivalents	\$ 369,052	\$ 7,683,520	\$ 8,052,572	\$ 4,681,649
Receivables:				
Accounts	15,159	110,845	126,004	0
Interest	170	4,966	5,136	4,823
Interfund Loans Receivable	0	2,565	2,565	0
Inventory of Supplies at Cost	0	38,259	38,259	0
Total Current Assets	384,381	7,840,155	8,224,536	4,686,472
Noncurrent Assets:				
Non Depreciable Capital Assets	14,842	143,997	158,839	0
Depreciable Capital Assets, Net	862,303	8,149,841	9,012,144	0
Total Noncurrent Assets	877,145	8,293,838	9,170,983	0
Total Assets	1,261,526	16,133,993	17,395,519	4,686,472
Liabilities:				
Current Liabilities:				
Accounts Payable	20,309	160,748	181,057	0
Accrued Wages & Benefits	0	32,693	32,693	5,313
Intergovernmental Payable	9,212	15,744	24,956	1,519
Claims Payable	0	0	0	660,125
Interfund Loans Payable	13,200	0	13,200	0
Accrued Interest Payable	1,772	33,376	35,148	0
General Obligation Notes Payable	0	5,590,000	5,590,000	0
General Obligation Bonds Payable - Current	45,000	0	45,000	0
Mortgage Revenue Bonds Payable - Current	0	105,000	105,000	0
Total Current Liabilities	89,493	5,937,561	6,027,054	666,957
Noncurrent Liabilities				
Compensated Absences Payable	0	60,771	60,771	28,132
General Obligation Bonds Payable	370,000	0	370,000	0
Mortgage Revenue Bonds Payable	0	111,000	111,000	0
Total Noncurrent Liabilities	370,000	171,771	541,771	28,132
Total Liabilities	459,493	6,109,332	6,568,825	695,089
Net Assets:				
Invested in Capital Assets, net of debt	462,145	8,077,838	8,539,983	0
Unrestricted	339,888	1,946,823	2,286,711	3,991,383
Total Net Assets	\$ 802,033	\$ 10,024,661	\$ 10,826,694	\$ 3,991,383

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, 2005**

	Business-Type Activities - Enterprise Funds			Governmental
	Water	Wastewater	Total	Activities - Internal Service Funds
Operating Revenues:				
Charges for Services	\$ 311,192	\$ 1,738,124	\$ 2,049,316	\$ 1,451,068
Other Operating Revenue	6,700	192,804	199,504	0
Total Operating Revenues	317,892	1,930,928	2,248,820	1,451,068
Operating Expenses:				
Personal Services	415	831,514	831,929	129,090
Contractual Services	189,548	955,860	1,145,408	624,617
Materials and Supplies	19,950	212,026	231,976	656
Depreciation	42,317	351,201	393,518	0
Health Insurance Claims	0	0	0	1,029,491
Other Operating Expenses	924	56,637	57,561	310
Total Operating Expenses	253,154	2,407,238	2,660,392	1,784,164
Operating Income (Loss)	64,738	(476,310)	(411,572)	(333,096)
Nonoperating Revenue (Expenses):				
Investment Earnings	3,612	2,989	6,601	113,693
Interest Expense	(23,148)	(51,619)	(74,767)	0
Total Nonoperating Revenues (Expenses)	(19,536)	(48,630)	(68,166)	113,693
Income (Loss) Before Transfers	45,202	(524,940)	(479,738)	(219,403)
Transfers:				
Transfers In	161,228	9,187	170,415	0
Transfers Out	0	(198,489)	(198,489)	0
Total Transfers	161,228	(189,302)	(28,074)	0
Change in Net Assets	206,430	(714,242)	(507,812)	(219,403)
Net Assets Beginning of Year	595,603	10,738,903	11,334,506	4,210,786
Net Assets End of Year	\$ 802,033	\$ 10,024,661	\$ 10,826,694	\$ 3,991,383

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

**Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2005**

	Business-Type Activities - Enterprise Funds			Governmental-
	Water	Wastewater	Totals	Activities Internal Service
Cash Flows from Operating Activities:				
Cash Received from Customers	\$342,891	\$1,999,830	\$2,342,721	\$1,451,068
Cash Payments for Goods and Services	(210,865)	(1,148,986)	(1,359,851)	(1,617,477)
Cash Payments to Employees	(415)	(826,169)	(826,584)	(125,384)
Net Cash Provided (Used) by Operating Activities	131,611	24,675	156,286	(291,793)
Cash Flows from Noncapital Financing Activities				
Transfers In	0	250,000	250,000	0
Transfers Out	(23,319)	(287,261)	(310,580)	0
Net Cash Used for Noncapital Financing Activities	(23,319)	(37,261)	(60,580)	0
Cash Flows from Capital and Related Financing Activities:				
Acquisition and Construction of Assets	0	(215,882)	(215,882)	0
General Obligation Notes Issued	0	5,000,000	5,000,000	0
Principal Paid on Mortgage Revenue Bond	0	(100,000)	(100,000)	0
Principal Paid on General Obligation Bond	(40,000)	0	(40,000)	0
Interest Paid on All Debt	0	(15,800)	(15,800)	0
Net Cash Provided (Used) by Capital and Related Financing Activities	(40,000)	4,668,318	4,628,318	0
Cash Flows from Investing Activities:				
Receipt of Interest	3,442	1,262	4,704	112,532
Net Cash Provided by Investing Activities	3,442	1,262	4,704	112,532
Net Increase (Decrease) in Cash and Cash Equivalents	71,734	4,656,994	4,728,728	(179,261)
Cash and Cash Equivalents at Beginning of Year	297,318	3,026,526	3,323,844	4,860,910
Cash and Cash Equivalents at End of Year	\$369,052	\$7,683,520	\$8,052,572	\$4,681,649
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Operating Income (Loss)	\$64,738	(\$476,310)	(\$411,572)	(\$333,096)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Depreciation and Amortization Expense	42,317	351,201	393,518	0
Changes in Assets and Liabilities:				
Decrease in Accounts Receivable	24,999	68,902	93,901	0
Increase in Inventory	0	(12,437)	(12,437)	0
Increase in Accounts Payable	6,509	81,491	88,000	0
Increase in Accrued Wages and Benefits	0	4,280	4,280	381
Increase (Decrease) in Intergovernmental Payable	(6,952)	7,217	265	(608)
Increase in Claims Payable	0	0	0	37,597
Increase in Compensated Absences	0	331	331	3,933
Total Adjustments	66,873	500,985	567,858	41,303
Net Cash Provided (Used) by Operating Activities	\$131,611	\$24,675	\$156,286	(\$291,793)

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

**Statement of Assets and Liabilities
Fiduciary Funds
December 31, 2005**

	<u>Agency</u>
Assets:	
Cash and Cash Equivalents	\$ 16,205,448
Cash and Cash Equivalents in Segregated Accounts	2,979,658
Receivables:	
Taxes	149,345,884
Intergovernmental	1,429,449
Special Assessments	<u>21,160,497</u>
Total Assets	<u><u>\$ 191,120,936</u></u>
Liabilities:	
Intergovernmental Payable	\$ 178,502,808
Undistributed Monies	<u>12,618,128</u>
Total Liabilities	<u><u>\$ 191,120,936</u></u>

See accompanying notes to the basic financial statements

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2005***

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, 2005***

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2005***

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.

Children's Services Fund – This fund is used to account for monies received from federal and state grants, support collections, tax levies, and VA and social security. Major expenditures are for foster homes, emergency shelters, medical treatment, school supplies, counseling, and parental training.

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 operation of the County's water system.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2005***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

Wastewater Fund – To account for the operation of the County’s sanitary sewer system.

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

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, 2005***

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, 2005 but not available, are recorded as deferred revenue.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2005***

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 include interest on investments, state levied locally shared taxes (including motor vehicle license fees), sales taxes, local government assistance, and grants. Other revenue, including licenses, permits, certain charges for services and miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received.

Special assessment installments which are measurable, but not available at December 31, are recorded as deferred revenue. Property taxes measurable as of December 31, 2005, but which are not intended to finance 2005 operations and delinquent property taxes, whose availability is indeterminate, are recorded as deferred revenue as further described in Note 5.

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

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

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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2005***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

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

1. Tax Budget

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

2. Estimated Resources

The County Budget Commission reviews estimated revenue and determines if the budget substantiates a need to levy all or part of previously authorized taxes. The Budget Commission then certifies its actions to the County by September 1 of each year. As part of the certification process, the County receives an official certificate of estimated resources stating the projected receipts by fund. Prior to December 31, the County must revise its budget so the total contemplated expenditures from any fund during the ensuing fiscal year do not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriations measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered fund balances from the preceding year. The certificate may be further amended during the year if a new source of revenue is identified or actual receipts exceed current estimates. The amounts reported on the budgetary statement reflect the amounts in the final amended official certificate of estimated resources issued during 2005.

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 2005, 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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2005***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

3. Appropriations (Continued)

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.

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**Notes to the Basic Financial Statements
For the Year Ended December 31, 2005**

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 2005 from the GAAP basis to the budgetary basis is shown below:

	Net Change in Fund Balances			
	General Fund	Public Assistance Fund	Community MRDD Fund	Children's Services Fund
GAAP Basis (as reported)	(\$683,784)	(\$1,565,223)	(\$271,646)	\$484,813
Increase (Decrease):				
Accrued Revenues at December 31, 2005 received during 2006	(3,248,601)	(21,338)	(353,333)	(228,723)
Accrued Revenues at December 31, 2004 received during 2005	4,165,104	573	263,000	158,046
Accrued Expenditures at December 31, 2005 paid during 2006	2,136,732	1,197,709	503,929	504,513
Accrued Expenditures at December 31, 2004 paid during 2005	(2,217,167)	(720,774)	(452,165)	(604,743)
2004 Prepays for 2005	147,281	0	0	0
2005 Prepays for 2006	(154,549)	0	0	0
Outstanding Encumbrances	<u>(916,797)</u>	<u>(493,592)</u>	<u>(303,734)</u>	<u>(113,425)</u>
Budget Basis	<u>(\$771,781)</u>	<u>(\$1,602,645)</u>	<u>(\$613,949)</u>	<u>\$200,481</u>

F. Cash and Cash Equivalents

During fiscal year 2005, 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, 2005***

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 2005. 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, 2005.

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, 2005, 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, 2005**

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.

All capital assets are depreciated, excluding land and construction in progress. Depreciation has been provided using the straight-line method over the following estimated useful lives:

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

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2005*

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 Child Support Enforcement Fund Litter Control Fund Certificate of Title Fund Community Based Facility Fund Delinquent Tax Collection Fund Wastewater Fund Self Insurance Fund

M. Compensated Absences

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2005***

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, 2005***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Q. Reservations of Fund Balance

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

R. Operating Revenues and Expenses

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

S. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence. The County had no special or extraordinary items to report during fiscal year 2005.

NOTE 2 – RESTATEMENT OF NET ASSETS

Certain adjustments were made to the Governmental and Business-Type Activities net asset beginning balance to account for errors in capital asset reporting, as well as the reclassification of a fund. As a result of the restatement, the County's Governmental Activities net assets at December 31, 2004 decreased \$318,301, to a restated amount of \$86,845,763. The Business-Type Activities net assets at December 31, 2004 increased \$3,301 to a restated amount of \$11,334,506.

NOTE 3 - COMPLIANCE AND ACCOUNTABILITY

Fund Deficits - The fund deficit at December 31, 2005 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 \$1,469,516 in the Permanent Improvement Fund, and \$106,850 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, 2005***

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, 2005**

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

A. Deposits

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

At year end the carrying amount of the County's deposits was \$41,027,995 and the bank balance was \$47,134,314. Federal depository insurance covered \$384,465 of the bank balance and \$46,749,849 was uninsured. Of the remaining uninsured bank balance, the County was exposed to custodial risk as follows:

	<u>Balance</u>
Uninsured and collateralized with securities held by the pledging institution's trust department not in the County's name	<u>\$46,749,849</u>
Total Balance	<u><u>\$46,749,849</u></u>

The County had \$553,296 in undeposited cash on hand at December 31, 2005 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 \$116,634 Federal depository insurance covered all of the bank balance. There are no statutory guidelines regarding the deposit and investment of funds by the not-for-profit corporation.

LICKING COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2005**

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 \$289,964, 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 2005 amounted to \$1,858,430, which includes \$1,570,081 assigned from other County funds.

B. Investments

The County's investments at December 31, 2005 are summarized below:

	Fair Value	Credit Rating	Investment Maturities (in Years)		
			less than 1	1-3	3-5
Repurchase Agreement	\$7,998,733	N/A	\$7,998,733	\$0	\$0
STAR Ohio	4,000,000	AAA ^{m 1}	4,000,000	0	0
FHLMC	5,944,959	AAA ^{1,2}	5,944,959	0	0
FHLB	990,181	AAA ^{1,2}	990,181	0	0
FNMA	1,963,853	AAA ^{1,2}	1,963,853	0	0
Total Investments	<u>\$20,897,726</u>		<u>\$20,897,726</u>	<u>\$0</u>	<u>\$0</u>

¹ Standard & Poor's

² Moody's Investor Service

Interest Rate Risk – The Ohio Revised Code generally limits security purchases to those that mature within five years of the settlement date.

Concentration of Credit Risk – The County places no limit on the amount the County may invest in one issuer. Of the County's total investments, 28.4% are FHLMC, 4.7% are FHLB, and 9.4% are FNMA.

Custodial Credit Risk – The County's balance of investments are held by the trust department of it's banking institution in the County's name.

Investments for all component units are detailed below:

	Fair Value	Credit Rating	Investment Maturities (in Years)		
			less than 1	1-3	3-5
Federal Agencies	\$196,600	AAA	\$24,742	\$147,453	\$24,405
Corporate Bonds	147,228	BBB-AAA ^m	24,587	122,641	0
Common Stocks	276,444	NA	276,444	0	0
Mutual Funds	35,932	AAA	35,932	0	0
Total Investments	<u>\$656,204</u>		<u>\$361,705</u>	<u>\$270,094</u>	<u>\$24,405</u>

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2005**

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 Financial Statements	\$53,026,728	\$8,898,993
Investments:		
STAR Ohio	(4,000,000)	4,000,000
Repurchase Agreement	<u>(7,998,733)</u>	<u>7,998,733</u>
Per GASB Statement No. 3	<u>\$41,027,995</u>	<u>\$20,897,726</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 financial statements and classifications per items A and B of this note are as follows:

	<u>Cash and Cash Equivalents</u>	<u>Investments</u>
Per Financial Statements	\$380,098	\$682,704
Certificates of Deposit (with maturities of more than 3 months)	<u>26,500</u>	<u>(26,500)</u>
Per GASB Statement No. 3	<u>\$406,598</u>	<u>\$656,204</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 2005 were levied after October 1, 2004 on assessed values as of January 1, 2004, the lien date. Assessed values were established by the county auditor at 35 percent of appraised market value. All property must be reappraised every six years and equalization adjustments made in the third year following reappraisal. The last revaluation was completed in 2005. Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2005***

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, 2005, was \$7.40 per \$1,000 of assessed value. The assessed value upon which 2005 tax receipts were based was \$3,248,018,310. This amount constitutes \$2,899,647,360 in real property assessed value, \$130,243,180 in public utility assessed value and \$218,127,770 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 .74% (7.4 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, 2005**

NOTE 6 - RECEIVABLES

Receivables at December 31, 2005, 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, 2005 represent transfers in and transfers out:

<u>Fund</u>	<u>Transfer In</u>	<u>Transfer Out</u>
General Fund	\$656,411	\$3,409,420
Public Assistance Fund	2,199,513	0
Children's Services Fund	1,250,000	1,591,802
Other Governmental Funds	2,427,529	1,504,157
Total Governmental Funds	<u>6,533,453</u>	<u>6,505,379</u>
Water Fund	161,228	0
Wastewater Fund	9,187	198,489
Total Proprietary Funds	<u>170,415</u>	<u>198,489</u>
Totals	<u>\$6,703,868</u>	<u>\$6,703,868</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, 2005, is as follows:

<u>Interfund Loans Receivable/Payable</u>	<u>Receivable</u>	<u>Payable</u>
General Fund	\$361,096	\$0
Other Governmental Funds	0	350,461
Total Governmental Funds	<u>361,096</u>	<u>350,461</u>
Water Fund	0	13,200
Wastewater Fund	2,565	0
Total Proprietary Funds	<u>2,565</u>	<u>13,200</u>
Totals	<u>\$363,661</u>	<u>\$363,661</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, 2005*

NOTE 9 - CAPITAL ASSETS

A. Governmental Activities Capital Assets

Summary by category of changes in governmental activities capital assets at December 31, 2005:

Historical Cost:

<u>Class</u>	<u>December 31, 2004</u>	<u>Additions</u>	<u>Deletions</u>	<u>December 31, 2005</u>
<i>Capital assets not being depreciated:</i>				
Land	\$6,634,633	\$0	\$0	\$6,634,633
<i>Capital assets being depreciated:</i>				
Buildings and Improvement	16,845,405	1,088,290	0	17,933,695
Machinery and Equipment	10,592,980	1,545,148	0	12,138,128
Infrastructure	68,216,840	2,217,915	0	70,434,755
Total Cost	<u>\$102,289,858</u>	<u>\$4,851,353</u>	<u>\$0</u>	<u>\$107,141,211</u>

Accumulated Depreciation:

<u>Class</u>	<u>December 31, 2004</u>	<u>Additions</u>	<u>Deletions</u>	<u>December 31, 2005</u>
Buildings and Improvement	(\$5,328,955)	(\$340,240)	\$0	(\$5,669,195)
Machinery and Equipment	(8,492,345)	(758,197)	0	(9,250,542)
Infrastructure	(30,197,315)	(1,345,604)	0	(31,542,919)
Total Depreciation	<u>(\$44,018,615)</u>	<u>(\$2,444,041) *</u>	<u>\$0</u>	<u>(\$46,462,656)</u>
<i>Net Value:</i>	<u>\$58,271,243</u>			<u>\$60,678,555</u>

* Depreciation expenses were charged to governmental functions as follows:

Public Safety	\$489,994
Health	45,163
Human Services	50,233
Public Works	1,498,779
General Government	359,872
Total Depreciation Expense	<u>\$2,444,041</u>

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2005*

NOTE 9 - CAPITAL ASSETS (Continued)

B. Business-Type Activities Capital Assets

Summary by Category at December 31, 2005:

Historical Cost:

Class	Restated December 31, 2004	Additions	Deletions	December 31, 2005
<i>Capital assets not being depreciated:</i>				
Land	\$158,839	\$0	\$0	\$158,839
<i>Capital assets being depreciated:</i>				
Buildings and Improvements	11,004,942	211,282	0	11,216,224
Machinery and Equipment	747,512	0	0	747,512
Infrastructure	4,819,535	2,000	0	4,821,535
Total Cost	\$16,730,828	\$213,282	\$0	\$16,944,110

Accumulated Depreciation:

Class	Restated December 31, 2004	Additions	Deletions	December 31, 2005
Buildings and Improvements	(\$4,260,147)	(\$219,888)	\$0	(\$4,480,035)
Machinery and Equipment	(492,883)	(77,868)	0	(570,751)
Infrastructure	(2,626,579)	(95,762)	0	(2,722,341)
Total Depreciation	(\$7,379,609)	(\$393,518) *	\$0	(\$7,773,127)
<i>Net Value:</i>	\$9,351,219			\$9,170,983

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.”

All employees of the County, except teachers at the Mental Retardation and Developmental Disabilities Board, participate in one of the three pension plans administered by 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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2005***

NOTE 10 – DEFINED BENEFIT PENSION PLANS (Continued)

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

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, including postemployment health care benefits. Chapter 145 of the Ohio Revised Code provides statutory authority to establish and amend benefits. The Ohio Public Employees Retirement System issues a stand-alone financial report that includes financial statements and required supplementary information for 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 2005, employee and employer contribution rates were consistent across all three plans (TP, MD and CO). The employee contribution rate is 8.5%. The 2005 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, 2005, 2004, and 2003 were \$5,596,418 \$5,487,713 and \$5,283,360, 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 under the TP and CO plans 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 2005 employer contribution rate (identified above) that was used to fund health care for the year 2005 was 4.0% of covered payroll which amounted to \$1,652,079.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2005***

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, 2004. 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 2004 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 for the TP and CO Plans was 376,109. The actuarial value of the Ohio PERS net assets available for OPEB at December 31, 2004 is \$10.8 billion. The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$29.5 billion and \$18.7 billion, respectively.

The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004, will be effective January 1, 2007. In addition to the HCPP, Ohio PERS has taken additional action to improve the solvency of the Health Care Fund in 2005 by creating a separate investment pool for health care assets. As an additional component of the HCPP, member and employer contribution rates increased as of January 1, 2006, which will allow additional funds to be allocated to the health care plan

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, a cost-sharing, multiple-employer public employee retirement system.

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 or by visiting the STRS Ohio Web site at www.strsoh.org.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2005***

NOTE 10 – DEFINED BENEFIT PENSION PLANS (Continued)

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

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, 2005, 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, 2005, 2004, and 2003 were \$65,920, \$66,733, and \$70,741, respectively, which were equal to the required contributions for each year.

STRS provides postemployment health care benefits to retirees who participated in the DB or Combined Plans 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. All benefit recipients pay a portion of the health care cost in the form of a monthly premium. By Ohio law, health care benefits are not guaranteed.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2005**

NOTE 10 – DEFINED BENEFIT PENSION PLANS (Continued)

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

Benefits are funded on a pay-as-you-go basis through an allocation of employer contributions to the Health Care Stabilization Fund. For the fiscal year ended June 30, 2005, the board allocated employer contributions are equal to 1% of covered payroll to the Health Care Stabilization Fund, which amounted to \$4,709 for the County. The balance of the Health Care Stabilization Fund was \$3.3 billion at June 30, 2005. For the fiscal year ended June 30, 2005, the net health care costs paid by STRS were \$254,780,000. There were 115,395 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, 2005	Issued	(Retired)	Balance December 31, 2005
Capital Projects General Obligation Notes:				
1.57% Juvenile Detention Facility	\$1,480,000	\$0	(\$1,480,000)	\$0
2.60% Juvenile Detention Facility	0	1,480,000	0	1,480,000
4.00% Moundview Renovation	0	700,000	0	700,000
1.56% Engineer Equipment	181,000	0	(181,000)	0
2.60% Engineer Equipment	0	181,000	0	181,000
2.45% Jardin Manor Sewer	630,000	0	(630,000)	0
Total Capital Projects	2,291,000	2,361,000	(2,291,000)	2,361,000
Enterprise General Obligation Notes:				
1.56% Buckeye Lake Sewer	590,000	0	(590,000)	0
2.60% Buckeye Lake Sewer	0	590,000	0	590,000
4.45% Sanitary Sewer Improvements	0	5,000,000	0	5,000,000
Total Enterprise Funds	590,000	5,590,000	(590,000)	5,590,000
Total Notes Payable	\$2,881,000	\$7,951,000	(\$2,881,000)	\$7,951,000

LICKING COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2005**

NOTE 12 - LONG-TERM DEBT

Details of the changes in the long-term debt of the County for the year ended December 31, 2005 are indicated below:

Year Issued	Maturity Date	Interest Rate	Balance December 31, 2004	Additions	Deductions	Balance December 31, 2005	Amount Due Within One Year
Governmental Activities:							
General Obligation Bonds:							
1986	2007	6.570%	\$750,000	\$0	(\$250,000)	\$500,000	\$250,000
1988							
	2008	7.125%	260,000	0	(65,000)	195,000	65,000
1990							
	2011	6.625%	760,000	0	(90,000)	670,000	95,000
1990	2005	6.750%	56,000	0	(14,000)	42,000	14,000
1991	2011	7.000%	120,000	0	(15,000)	105,000	15,000
1996	2010	6.000%	455,000	0	(65,000)	390,000	70,000
1996	2010	6.000%	320,000	0	(45,000)	275,000	50,000
1997	2002	5.000%	135,000	0	(40,000)	95,000	45,000
1997	2017	5.250%	765,000	0	(40,000)	725,000	45,000
1998							
	2023	4.65% - 4.700%	3,665,000	0	(110,000)	3,555,000	115,000
1998	2018	5.200%	280,000	0	(15,000)	265,000	15,000
1999	2024	5.500%	3,045,000	0	(80,000)	2,965,000	90,000
1999	2008	4.850%	35,000	0	(35,000)	0	0
2000	2010	6.000%	262,780	0	(37,911)	224,869	40,091
2005	2009	2.950%	0	410,000	(70,000)	340,000	80,000
Total General Obligation Bonds			10,908,780	410,000	(971,911)	10,346,869	989,091
Special Assessment Bonds:							
1986	2006	5.000%	45,000	0	(22,000)	23,000	23,000
2000	2016	5.980%	99,731	0	(5,919)	93,812	6,273
2003	2018	5.700%	36,867	0	(2,633)	34,234	2,633
2005	2025	5.600%	0	375,000	0	375,000	10,000
Total Special Assessment Bonds (with governmental commitment)			181,598	375,000	(30,552)	526,046	41,906
Compensated Absences			3,259,015	3,366,584	(3,259,015)	3,366,584	1,785,651
Total Governmental Activities			14,349,393	3,366,584	(3,259,015)	14,239,499	2,816,648
Business-Type Activities:							
Mortgage Revenue Bond:							
1987	2007		316,000	0	(100,000)	216,000	105,000
General Obligation Bond:							
1993	2013		455,000	0	(40,000)	415,000	45,000
Compensated Absences			60,440	60,771	(60,440)	60,771	0
Total Business-Type Activities			831,440	60,771	(200,440)	691,771	150,000
Total Long-Term Debt			\$15,180,833	\$3,427,355	(\$3,459,455)	\$14,931,270	\$2,966,648

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2005**

NOTE 12 - LONG-TERM DEBT (Continued)

The principal amount of the County's special assessment debt outstanding at December 31, 2005 of \$526,046, 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 \$137,641 in the Special Assessment Debt Service Fund at December 31, 2005 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, 2005 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
2006	\$989,091	\$536,943	\$41,906	\$29,869	\$45,000	\$21,268	\$105,000	\$10,800
2007	1,016,395	484,116	19,281	25,472	45,000	18,962	111,000	5,500
2008	758,834	429,769	24,678	24,586	45,000	16,656	0	0
2009	717,411	393,024	25,100	23,472	50,000	14,350	0	0
2010	670,138	355,904	25,546	22,320	55,000	11,878	0	0
2011-2015	2,115,000	1,508,492	135,421	92,060	175,000	18,194	0	0
2016-2020	2,280,000	802,822	119,114	56,920	0	0	0	0
2021-2025	1,800,000	214,206	135,000	23,520	0	0	0	0
Totals	<u>\$10,346,869</u>	<u>\$4,725,276</u>	<u>\$526,046</u>	<u>\$298,219</u>	<u>\$415,000</u>	<u>\$101,308</u>	<u>\$216,000</u>	<u>\$16,300</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, 2005*

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 2005, 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, 2005*

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.

The County participates 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 \$660,125 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 2004 and 2005 were:

<u>Fiscal Year</u>	<u>Beginning of Fiscal Year Liability</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claims Payments</u>	<u>Balance at Fiscal Year End</u>
2004	\$615,786	\$983,824	(\$977,082)	\$622,528
2005	622,528	1,029,491	(991,894)	660,125

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2005***

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 2005, the County contributed \$2,333,761, 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, 2005***

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 2005 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, 2005***

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 2005. The continued existence of the Port Authority is not dependent on the County's continued participation and the County does not have an equity interest in or financial responsibility for the Port Authority. The Port Authority has self supporting revenue debt.

F. Licking County Children and Families First Council

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2005***

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 2005, 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 2005, 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, 2005***

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 2005, these contributions were \$1,806,374.

The Licking County Regional Airport Authority, a discretely presented component unit of Licking County, received contributions for debt service retirement. In 2005, these contributions totaled \$44,500.

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.

*C*OMBINING AND *I*NDIVIDUAL *F*UND
*S*TATEMENTS AND *S*CHEDULES

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

Nonmajor Governmental Funds

Special Revenue Funds

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

Dog and Kennel Fund

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

Real Estate Assessment Fund

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

Motor Vehicle and Gasoline Tax Fund

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

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 and grants that are expended to operate the adult probation department of the Municipal Court and Common Pleas Court.

Planning Fund

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

Litter Control Fund

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

Child Support Enforcement Fund

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

(Continued)

Special Revenue Funds

Senior Citizen Levy Fund

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

Indigent Guardianship Fund

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

Legal Research Fund

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

Computer Replacement Fund

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

Certificate of Title Fund

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

County Recorder Equipment Fund

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

Concealed Handgun Licensing Fund

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

Multi-Systemic Therapy Fund

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

Local Delinquency Prevention Fund

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

Juvenile Indigent Alcohol Treatment Fund

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

Family and Children First Fund

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

Community Based Facility Fund

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

(Continued)

Special Revenue Funds

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.

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.

(Continued)

Special Revenue Funds

Open Space and Recreation Fund

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

Commissary Fund

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

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.)

Help America Vote Act (HAVA) Fund

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

Domestic Court Special Projects Fund

To account for a court ordered fee to be used to offset domestic court expenditures.

(Continued)

Special Revenue Funds

Mediation Institutionalization Grant Fund

To account for grant monies to assist in mediations through the common pleas court.

Debt Service Funds

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

General Obligation Debt Fund

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

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, 2005**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:				
Cash and Cash Equivalents	\$ 7,846,994	\$ 3,772,306	\$ 1,148,437	\$ 12,767,737
Cash and Cash Equivalents with Fiscal Agent	152,857	0	0	152,857
Investments	1,876,683	0	0	1,876,683
Receivables:				
Taxes	5,618,141	0	0	5,618,141
Accounts	87,630	250	0	87,880
Intergovernmental	4,138,794	0	0	4,138,794
Interest	861	0	65	926
Special Assessments	0	523,852	0	523,852
Loans	2,754,047	0	0	2,754,047
Inventory of Supplies, at Cost	143,317	0	0	143,317
Total Assets	\$ 22,619,324	\$ 4,296,408	\$ 1,148,502	\$ 28,064,234
Liabilities:				
Accounts Payable	\$ 310,423	\$ 0	\$ 113,029	\$ 423,452
Accrued Wages and Benefits Payable	375,673	0	0	375,673
Intergovernmental Payable	158,110	0	0	158,110
Retainage Payable	111,089	0	0	111,089
Interfund Payable	181,372	0	169,089	350,461
Deferred Revenue	7,877,571	523,852	0	8,401,423
Compensated Absences Payable	14,442	0	0	14,442
Accrued Interest Payable	0	0	48,017	48,017
General Obligation Notes Payable	0	0	2,361,000	2,361,000
Total Liabilities	9,028,680	523,852	2,691,135	12,243,667
Fund Balance:				
Reserved for Encumbrances	793,104	0	48,813	841,917
Reserved for Supplies Inventory	143,317	0	0	143,317
Reserved for Debt Service	0	3,772,556	0	3,772,556
Reserved for Loans Receivable	2,754,047	0	0	2,754,047
Undesignated/Unreserved	9,900,176	0	(1,591,446)	8,308,730
Total Fund Balance	13,590,644	3,772,556	(1,542,633)	15,820,567
Total Liabilities and Fund Balance	\$ 22,619,324	\$ 4,296,408	\$ 1,148,502	\$ 28,064,234

LICKING COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended December 31, 2005**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Taxes	\$ 4,141,223	\$ 0	\$ 0	\$ 4,141,223
Intergovernmental Revenues	14,804,229	175,000	443,865	15,423,094
Charges for Services	3,974,442	351,586	3,000	4,329,028
Licenses and Permits	300,063	0	0	300,063
Investment Earnings	28,370	0	924	29,294
Special Assessments	55,962	337,856	0	393,818
Fines and Forfeitures	583,212	0	0	583,212
All Other Revenue	454,146	0	117,580	571,726
Total Revenue	24,341,647	864,442	565,369	25,771,458
Expenditures:				
Current:				
Public Safety	2,945,907	0	0	2,945,907
Health	283,777	0	0	283,777
Human Services	6,766,470	0	0	6,766,470
Community and Economic Development	947,075	0	0	947,075
Public Works	7,347,686	0	0	7,347,686
General Government	3,748,801	175,000	0	3,923,801
Capital Outlay	0	0	2,469,069	2,469,069
Intergovernmental	2,333,761	0	0	2,333,761
Debt Service:				
Principal Retirement	0	1,002,463	0	1,002,463
Interest & Fiscal Charges	82	717,089	64,912	782,083
Total Expenditures	24,373,559	1,894,552	2,533,981	28,802,092
Excess (Deficiency) of Revenues Over (Under) Expenditures	(31,912)	(1,030,110)	(1,968,612)	(3,030,634)
Other Financing Sources (Uses):				
General Obligation Bonds Issued	0	0	410,000	410,000
Special Assessment Bonds Issued	0	375,000	0	375,000
Transfers In	480,000	1,195,440	752,089	2,427,529
Transfers Out	(823,481)	(680,676)	0	(1,504,157)
Total Other Financing Sources (Uses)	(343,481)	889,764	1,162,089	1,708,372
Net Change in Fund Balance	(375,393)	(140,346)	(806,523)	(1,322,262)
Fund Balance (Deficit) at Beginning of Year	13,943,531	3,912,902	(736,110)	17,120,323
Increase in Inventory Reserve	22,506	0	0	22,506
Fund Balance (Deficit) End of Year	\$ 13,590,644	\$ 3,772,556	\$ (1,542,633)	\$ 15,820,567

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2005**

	Dog and Kennel	Real Estate Assessment	Motor Vehicle and Gasoline Tax	Recycle Drop- Off
Assets:				
Cash and Cash Equivalents	\$ 164,400	\$ 1,811,415	\$ 341,569	\$ 46,472
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Investments	0	1,578,949	297,734	0
Receivables:				
Taxes	0	0	0	0
Accounts	2,912	25	20,165	0
Intergovernmental	0	0	1,870,559	174,164
Interest	0	0	0	0
Loans	0	0	0	0
Inventory of Supplies, at Cost	693	0	123,426	0
Total Assets	\$ 168,005	\$ 3,390,389	\$ 2,653,453	\$ 220,636
Liabilities:				
Accounts Payable	\$ 6,758	\$ 53,419	\$ 77,368	\$ 6,139
Accrued Wages and Benefits Payable	6,858	35,333	162,536	3,395
Intergovernmental Payable	3,170	11,206	43,533	6,019
Retainage Payable	0	0	0	0
Interfund Payable	0	0	0	0
Deferred Revenue	0	0	1,247,039	17,369
Compensated Absences Payable	0	0	12,485	0
Total Liabilities	16,786	99,958	1,542,961	32,922
Fund Balance:				
Reserved for Encumbrances	8,672	200,716	151,978	1,192
Reserved for Supplies Inventory	693	0	123,426	0
Reserved for Loans Receivable	0	0	0	0
Undesignated/Unreserved	141,854	3,089,715	835,088	186,522
Total Fund Balance	151,219	3,290,431	1,110,492	187,714
Total Liabilities and Fund Balance	\$ 168,005	\$ 3,390,389	\$ 2,653,453	\$ 220,636

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2005**

<u>Adult Probation</u>	<u>Planning</u>	<u>Litter Control</u>	<u>Child Support Enforcement</u>	<u>Senior Citizen Levy</u>	<u>Indigent Guardianship</u>	<u>Legal Research</u>
\$ 138,490	\$ 959,110	\$ 69,284	\$ 266,682	\$ 298,615	\$ 2,028	\$ 72,774
0	111,089	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	3,054,823	0	0
2,093	0	0	0	0	0	4,558
64,305	514,640	154,353	65,017	0	0	0
0	861	0	0	0	0	0
0	2,754,047	0	0	0	0	0
0	1,562	8,922	8,714	0	0	0
<u>\$ 204,888</u>	<u>\$ 4,341,309</u>	<u>\$ 232,559</u>	<u>\$ 340,413</u>	<u>\$ 3,353,438</u>	<u>\$ 2,028</u>	<u>\$ 77,332</u>
\$ 475	\$ 18,018	\$ 7,832	\$ 12,868	\$ 0	\$ 0	\$ 1,827
9,737	10,528	5,464	35,520	0	0	0
2,990	2,999	1,544	51,437	0	0	0
0	111,089	0	0	0	0	0
0	0	0	105,372	0	0	53,000
0	175,026	15,435	7,496	3,054,823	0	0
0	0	0	1,607	0	0	0
<u>13,202</u>	<u>317,660</u>	<u>30,275</u>	<u>214,300</u>	<u>3,054,823</u>	<u>0</u>	<u>54,827</u>
11,437	215,169	1,802	97,408	0	918	60
0	1,562	8,922	8,714	0	0	0
0	2,754,047	0	0	0	0	0
<u>180,249</u>	<u>1,052,871</u>	<u>191,560</u>	<u>19,991</u>	<u>298,615</u>	<u>1,110</u>	<u>22,445</u>
<u>191,686</u>	<u>4,023,649</u>	<u>202,284</u>	<u>126,113</u>	<u>298,615</u>	<u>2,028</u>	<u>22,505</u>
<u>\$ 204,888</u>	<u>\$ 4,341,309</u>	<u>\$ 232,559</u>	<u>\$ 340,413</u>	<u>\$ 3,353,438</u>	<u>\$ 2,028</u>	<u>\$ 77,332</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2005**

	Computer Replacement	Certificate of Title	County Recorder Equipment	Concealed Handgun Licensing
Assets:				
Cash and Cash Equivalents	\$ 48,802	\$ 601,654	\$ 176,785	\$ 23,676
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Investments	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	2,778	45,397	600	0
Intergovernmental	0	0	0	0
Interest	0	0	0	0
Loans	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Total Assets	\$ 51,580	\$ 647,051	\$ 177,385	\$ 23,676
Liabilities:				
Accounts Payable	\$ 0	\$ 1,550	\$ 0	\$ 0
Accrued Wages and Benefits Payable	0	28,933	0	0
Intergovernmental Payable	0	8,476	0	0
Retainage Payable	0	0	0	0
Interfund Payable	0	0	0	0
Deferred Revenue	0	0	0	0
Compensated Absences Payable	0	0	0	0
Total Liabilities	0	38,959	0	0
Fund Balance:				
Reserved for Encumbrances	7,886	1,710	0	1,069
Reserved for Supplies Inventory	0	0	0	0
Reserved for Loans Receivable	0	0	0	0
Undesignated/Unreserved	43,694	606,382	177,385	22,607
Total Fund Balance	51,580	608,092	177,385	23,676
Total Liabilities and Fund Balance	\$ 51,580	\$ 647,051	\$ 177,385	\$ 23,676

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2005**

Multi-Systemic Therapy	Local Delinquency Prevention	Juvenile Indigent Alcohol Treatment	Family and Children First	Community Based Facility	Emergency Planning	Granville South Sanitary Sewer
\$ 74	\$ 646	\$ 3,989	\$ 348,962	\$ 267,549	\$ 37,614	\$ 42,155
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	424,465	825,494	1,488	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$ 74</u>	<u>\$ 646</u>	<u>\$ 3,989</u>	<u>\$ 773,427</u>	<u>\$ 1,093,043</u>	<u>\$ 39,102</u>	<u>\$ 42,155</u>
\$ 0	\$ 0	\$ 0	\$ 8,233	\$ 18,004	\$ 118	\$ 0
0	0	0	0	55,332	0	0
0	0	0	0	20,343	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	367,859	412,747	0	0
0	0	0	0	339	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>376,092</u>	<u>506,765</u>	<u>118</u>	<u>0</u>
0	0	0	0	9,864	2,346	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>74</u>	<u>646</u>	<u>3,989</u>	<u>397,335</u>	<u>576,414</u>	<u>36,638</u>	<u>42,155</u>
<u>74</u>	<u>646</u>	<u>3,989</u>	<u>397,335</u>	<u>586,278</u>	<u>38,984</u>	<u>42,155</u>
<u>\$ 74</u>	<u>\$ 646</u>	<u>\$ 3,989</u>	<u>\$ 773,427</u>	<u>\$ 1,093,043</u>	<u>\$ 39,102</u>	<u>\$ 42,155</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2005**

	Southwest Licking Watershed	Johnstown- Monroe Sewer	Conduct of Business	Buildings and Flood Plain
Assets:				
Cash and Cash Equivalents	\$ 23	\$ 60,329	\$ 2,466	\$ 16,805
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	60	0
Intergovernmental	0	0	0	0
Interest	0	0	0	0
Loans	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Total Assets	\$ 23	\$ 60,329	\$ 2,526	\$ 16,805
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
Compensated Absences Payable	0	0	0	0
Total Liabilities	0	0	0	0
Fund Balance:				
Reserved for Encumbrances	0	0	0	0
Reserved for Supplies Inventory	0	0	0	0
Reserved for Loans Receivable	0	0	0	0
Undesignated/Unreserved	23	60,329	2,526	16,805
Total Fund Balance	23	60,329	2,526	16,805
Total Liabilities and Fund Balance	\$ 23	\$ 60,329	\$ 2,526	\$ 16,805

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2005**

Domestic Violence	Bicentennial Bell	Indigent Council Fees	Coroners Laboratory	Delinquent Tax Collection	Law Enforcement Education	Open Space and Recreation
\$ 20,682	\$ 6,595	\$ 27,716	\$ 106,044	\$ 1,060,445	\$ 57,678	\$ 35,912
0	0	0	0	0	17,034	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
2,566	0	0	4,725	0	477	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>\$ 23,248</u>	<u>\$ 6,595</u>	<u>\$ 27,716</u>	<u>\$ 110,769</u>	<u>\$ 1,060,445</u>	<u>\$ 75,189</u>	<u>\$ 35,912</u>
\$ 20,682	\$ 0	\$ 0	\$ 609	\$ 14,158	\$ 0	\$ 0
0	0	0	0	6,570	0	0
0	0	0	0	1,884	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	0	0
<u>20,682</u>	<u>11,000</u>	<u>0</u>	<u>609</u>	<u>22,612</u>	<u>0</u>	<u>0</u>
0	0	0	2,829	15,982	5,926	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
2,566	(4,405)	27,716	107,331	1,021,851	69,263	35,912
<u>2,566</u>	<u>(4,405)</u>	<u>27,716</u>	<u>110,160</u>	<u>1,037,833</u>	<u>75,189</u>	<u>35,912</u>
<u>\$ 23,248</u>	<u>\$ 6,595</u>	<u>\$ 27,716</u>	<u>\$ 110,769</u>	<u>\$ 1,060,445</u>	<u>\$ 75,189</u>	<u>\$ 35,912</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2005**

	Commissary	Mental Health Levy	Department of Youth Services	Transit Board
Assets:				
Cash and Cash Equivalents	\$ 0	\$ 0	\$ 200,154	\$ 159,923
Cash and Cash Equivalents with Fiscal Agent	24,734	0	0	0
Investments	0	0	0	0
Receivables:				
Taxes	0	2,563,318	0	0
Accounts	0	0	0	50
Intergovernmental	0	0	19,759	24,550
Interest	0	0	0	0
Loans	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Total Assets	\$ 24,734	\$ 2,563,318	\$ 219,913	\$ 184,523
Liabilities:				
Accounts Payable	\$ 0	\$ 0	\$ 1,330	\$ 59,646
Accrued Wages and Benefits Payable	0	0	9,407	5,643
Intergovernmental Payable	0	0	2,831	1,678
Retainage Payable	0	0	0	0
Interfund Payable	0	0	0	0
Deferred Revenue	0	2,563,318	15,959	500
Compensated Absences Payable	0	0	11	0
Total Liabilities	0	2,563,318	29,538	67,467
Fund Balance:				
Reserved for Encumbrances	0	0	0	9,438
Reserved for Supplies Inventory	0	0	0	0
Reserved for Loans Receivable	0	0	0	0
Undesignated/Unreserved	24,734	0	190,375	107,618
Total Fund Balance	24,734	0	190,375	117,056
Total Liabilities and Fund Balance	\$ 24,734	\$ 2,563,318	\$ 219,913	\$ 184,523

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2005**

Ditch Maintenance	Homeland Security Grant	Help America Vote Act	Domestic Court Special Projects	Mediation Institutionalization	Total Nonmajor Special Revenue Funds
\$ 216,965	\$ 95,925	\$ 31,646	\$ 12,299	\$ 12,642	\$ 7,846,994
0	0	0	0	0	152,857
0	0	0	0	0	1,876,683
0	0	0	0	0	5,618,141
0	0	0	1,224	0	87,630
0	0	0	0	0	4,138,794
0	0	0	0	0	861
0	0	0	0	0	2,754,047
0	0	0	0	0	143,317
<u>\$ 216,965</u>	<u>\$ 95,925</u>	<u>\$ 31,646</u>	<u>\$ 13,523</u>	<u>\$ 12,642</u>	<u>\$ 22,619,324</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,389	\$ 310,423
0	0	0	34	383	375,673
0	0	0	0	0	158,110
0	0	0	0	0	111,089
2,000	0	0	0	10,000	181,372
0	0	0	0	0	7,877,571
0	0	0	0	0	14,442
<u>2,000</u>	<u>0</u>	<u>0</u>	<u>34</u>	<u>11,772</u>	<u>9,028,680</u>
1,040	45,662	0	0	0	793,104
0	0	0	0	0	143,317
0	0	0	0	0	2,754,047
<u>213,925</u>	<u>50,263</u>	<u>31,646</u>	<u>13,489</u>	<u>870</u>	<u>9,900,176</u>
<u>214,965</u>	<u>95,925</u>	<u>31,646</u>	<u>13,489</u>	<u>870</u>	<u>13,590,644</u>
<u>\$ 216,965</u>	<u>\$ 95,925</u>	<u>\$ 31,646</u>	<u>\$ 13,523</u>	<u>\$ 12,642</u>	<u>\$ 22,619,324</u>

LICKING COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005**

	Dog and Kennel	Real Estate Assessment	Motor Vehicle and Gasoline Tax	Recycle Drop- Off
Revenues:				
Taxes	\$ 0	\$ 0	\$ 413,117	\$ 0
Intergovernmental Revenues	0	0	5,709,598	316,784
Charges for Services	31,703	1,333,692	0	0
Licenses and Permits	243,656	0	0	0
Investment Earnings	0	0	0	0
Special Assessments	0	0	0	0
Fines and Forfeitures	31,718	0	448,586	0
All Other Revenue	4,397	13,516	395,203	0
Total Revenue	311,474	1,347,208	6,966,504	316,784
Expenditures:				
Current:				
Public Safety	0	0	0	0
Health	283,777	0	0	0
Human Services	0	0	0	0
Community and Economic Development	0	0	0	0
Public Works	0	0	6,864,096	153,111
General Government	0	1,336,647	0	0
Intergovernmental	0	0	0	0
Debt Service:				
Interest & Fiscal Charges	0	0	0	0
Total Expenditures	283,777	1,336,647	6,864,096	153,111
Excess (Deficiency) of Revenues Over (Under) Expenditures	27,697	10,561	102,408	163,673
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers Out	0	0	(204,331)	0
Total Other Financing Sources (Uses)	0	0	(204,331)	0
Net Change in Fund Balance	27,697	10,561	(101,923)	163,673
Fund Balance (Deficit) at Beginning of Year	122,829	3,279,870	1,198,277	24,041
Increase (Decrease) in Inventory Reserve	693	0	14,138	0
Fund Balance (Deficit) End of Year	\$ 151,219	\$ 3,290,431	\$ 1,110,492	\$ 187,714

LICKING COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005**

<u>Adult Probation</u>	<u>Planning</u>	<u>Litter Control</u>	<u>Child Support Enforcement</u>	<u>Senior Citizen Levy</u>	<u>Indigent Guardianship</u>	<u>Legal Research</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,625,195	\$ 0	\$ 0
257,737	1,157,673	385,934	2,769,735	411,094	0	0
51,474	132,689	0	418,732	0	0	62,788
0	0	0	0	0	0	0
0	28,370	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	26,153	0
0	39,115	394	0	0	0	0
<u>309,211</u>	<u>1,357,847</u>	<u>386,328</u>	<u>3,188,467</u>	<u>2,036,289</u>	<u>26,153</u>	<u>62,788</u>
302,894	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	3,663,264	2,127,179	0	0
0	947,075	0	0	0	0	0
0	0	251,096	0	0	0	0
0	0	0	0	0	26,472	40,573
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>302,894</u>	<u>947,075</u>	<u>251,096</u>	<u>3,663,264</u>	<u>2,127,179</u>	<u>26,472</u>	<u>40,573</u>
6,317	410,772	135,232	(474,797)	(90,890)	(319)	22,215
0	0	0	400,000	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>400,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
6,317	410,772	135,232	(74,797)	(90,890)	(319)	22,215
185,369	3,614,418	63,770	194,976	389,505	2,347	290
0	(1,541)	3,282	5,934	0	0	0
<u>\$ 191,686</u>	<u>\$ 4,023,649</u>	<u>\$ 202,284</u>	<u>\$ 126,113</u>	<u>\$ 298,615</u>	<u>\$ 2,028</u>	<u>\$ 22,505</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, 2005**

	Computer Replacement	Certificate of Title	County Recorder Equipment	Concealed Handgun Licensing
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0	0
Charges for Services	42,871	672,027	158,591	0
Licenses and Permits	0	0	0	13,308
Investment Earnings	0	0	0	0
Special Assessments	0	0	0	0
Fines and Forfeitures	0	0	0	0
All Other Revenue	0	0	0	0
Total Revenue	<u>42,871</u>	<u>672,027</u>	<u>158,591</u>	<u>13,308</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	41,182	798,998	87,823	6,229
Intergovernmental	0	0	0	0
Debt Service:				
Interest & Fiscal Charges	0	0	0	0
Total Expenditures	<u>41,182</u>	<u>798,998</u>	<u>87,823</u>	<u>6,229</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,689	(126,971)	70,768	7,079
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers Out	0	0	(500,000)	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>(500,000)</u>	<u>0</u>
Net Change in Fund Balance	1,689	(126,971)	(429,232)	7,079
Fund Balance (Deficit) at Beginning of Year	49,891	735,063	606,617	16,597
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balance (Deficit) End of Year	<u>\$ 51,580</u>	<u>\$ 608,092</u>	<u>\$ 177,385</u>	<u>\$ 23,676</u>

LICKING COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005**

Multi-Systemic Therapy	Local Delinquency Prevention	Juvenile Indigent Alcohol Treatment	Family and Children First	Community Based Facility	Emergency Planning	Granville South Sanitary Sewer
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
5,800	0	0	841,734	1,675,763	28,657	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	551	0	0	0	0
0	600	0	0	0	0	0
<u>5,800</u>	<u>600</u>	<u>551</u>	<u>841,734</u>	<u>1,675,763</u>	<u>28,657</u>	<u>0</u>
0	0	0	0	1,780,688	36,603	0
0	0	0	0	0	0	0
18,404	0	0	842,433	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>18,404</u>	<u>0</u>	<u>0</u>	<u>842,433</u>	<u>1,780,688</u>	<u>36,603</u>	<u>0</u>
(12,604)	600	551	(699)	(104,925)	(7,946)	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>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(12,604)	600	551	(699)	(104,925)	(7,946)	0
12,678	46	3,438	398,034	691,203	46,930	42,155
0	0	0	0	0	0	0
<u>\$ 74</u>	<u>\$ 646</u>	<u>\$ 3,989</u>	<u>\$ 397,335</u>	<u>\$ 586,278</u>	<u>\$ 38,984</u>	<u>\$ 42,155</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, 2005**

	Southwest Licking Watershed	Johnstown- Monroe Sewer	Conduct of Business	Buildings and Flood Plain
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0	0
Charges for Services	0	0	0	0
Licenses and Permits	0	0	1,055	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	0	0	1,055	0
Expenditures:				
Current:				
Public Safety	0	0	0	0
Health	0	0	0	0
Human Services	0	0	8,212	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	0	0	8,212	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	(7,157)	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 Balance	0	0	(7,157)	0
Fund Balance (Deficit) at Beginning of Year	23	60,329	9,683	16,805
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balance (Deficit) End of Year	\$ 23	\$ 60,329	\$ 2,526	\$ 16,805

LICKING COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005**

Domestic Violence	Bicentennial Bell	Indigent Council Fees	Coroners Laboratory	Delinquent Tax Collection	Law Enforcement Education	Open Space and Recreation
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	174	0	0	48,250	18,599
0	0	0	125,448	297,902	0	0
42,044	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	76,204	0
0	0	0	0	0	0	0
<u>42,044</u>	<u>0</u>	<u>174</u>	<u>125,448</u>	<u>297,902</u>	<u>124,454</u>	<u>18,599</u>
0	0	0	0	0	105,813	0
0	0	0	0	0	0	0
39,478	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	365	42,401	214,902	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>39,478</u>	<u>0</u>	<u>365</u>	<u>42,401</u>	<u>214,902</u>	<u>105,813</u>	<u>0</u>
2,566	0	(191)	83,047	83,000	18,641	18,599
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>(119,150)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>(119,150)</u>	<u>0</u>	<u>0</u>	<u>0</u>
2,566	0	(191)	(36,103)	83,000	18,641	18,599
0	(4,405)	27,907	146,263	954,833	56,548	17,313
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 2,566</u>	<u>\$ (4,405)</u>	<u>\$ 27,716</u>	<u>\$ 110,160</u>	<u>\$ 1,037,833</u>	<u>\$ 75,189</u>	<u>\$ 35,912</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, 2005**

	Commissary	Mental Health Levy	Department of Youth Services	Transit Board
Revenues:				
Taxes	\$ 0	\$ 2,102,911	\$ 0	\$ 0
Intergovernmental Revenues	0	230,850	296,870	398,579
Charges for Services	0	0	0	631,074
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	728	193
Total Revenue	0	2,333,761	297,598	1,029,846
Expenditures:				
Current:				
Public Safety	4,602	0	303,164	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	1,077,429
Intergovernmental	0	2,333,761	0	0
Debt Service:				
Interest & Fiscal Charges	0	0	0	0
Total Expenditures	4,602	2,333,761	303,164	1,077,429
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,602)	0	(5,566)	(47,583)
Other Financing Sources (Uses):				
Transfers In	0	0	0	80,000
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	80,000
Net Change in Fund Balance	(4,602)	0	(5,566)	32,417
Fund Balance (Deficit) at Beginning of Year	29,336	0	195,941	84,639
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balance (Deficit) End of Year	\$ 24,734	\$ 0	\$ 190,375	\$ 117,056

LICKING COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005**

Ditch Maintenance	Homeland Security Grant	Comprehensive Integrated Services	Help America Vote Act	Domestic Court Special Projects	Mediation Institutionalization	Total Nonmajor Special Revenue Funds
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,141,223
0	118,983	67,500	31,399	0	32,516	14,804,229
0	0	0	0	15,451	0	3,974,442
0	0	0	0	0	0	300,063
0	0	0	0	0	0	28,370
55,962	0	0	0	0	0	55,962
0	0	0	0	0	0	583,212
0	0	0	0	0	0	454,146
<u>55,962</u>	<u>118,983</u>	<u>67,500</u>	<u>31,399</u>	<u>15,451</u>	<u>32,516</u>	<u>24,341,647</u>
0	412,143	0	0	0	0	2,945,907
0	0	0	0	0	0	283,777
0	0	67,500	0	0	0	6,766,470
0	0	0	0	0	0	947,075
79,383	0	0	0	0	0	7,347,686
0	0	0	42,172	1,962	31,646	3,748,801
0	0	0	0	0	0	2,333,761
<u>82</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>82</u>
<u>79,465</u>	<u>412,143</u>	<u>67,500</u>	<u>42,172</u>	<u>1,962</u>	<u>31,646</u>	<u>24,373,559</u>
(23,503)	(293,160)	0	(10,773)	13,489	870	(31,912)
0	0	0	0	0	0	480,000
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(823,481)</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(343,481)</u>
(23,503)	(293,160)	0	(10,773)	13,489	870	(375,393)
238,468	389,085	0	42,419	0	0	13,943,531
0	0	0	0	0	0	22,506
<u>\$ 214,965</u>	<u>\$ 95,925</u>	<u>\$ 0</u>	<u>\$ 31,646</u>	<u>\$ 13,489</u>	<u>\$ 870</u>	<u>\$ 13,590,644</u>

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Debt Service Funds
For the Year Ended December 31, 2005**

	General Obligation Debt	Special Assessment Debt	Total Nonmajor Debt Service Funds
Assets:			
Cash and Cash Equivalents	\$ 3,634,665	\$ 137,641	\$ 3,772,306
Receivables:			
Accounts	250	0	250
Special Assessments	0	523,852	523,852
Total Assets	<u>\$ 3,634,915</u>	<u>\$ 661,493</u>	<u>\$ 4,296,408</u>
Liabilities:			
Deferred Revenue	\$ 0	\$ 523,852	\$ 523,852
Total Liabilities	<u>0</u>	<u>523,852</u>	<u>523,852</u>
Fund Balance:			
Reserved for Debt Service	3,634,915	137,641	3,772,556
Total Fund Balance	<u>3,634,915</u>	<u>137,641</u>	<u>3,772,556</u>
Total Liabilities and Fund Balance	<u>\$ 3,634,915</u>	<u>\$ 661,493</u>	<u>\$ 4,296,408</u>

LICKING COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Debt Service Funds
For the Year Ended December 31, 2005**

	General Obligation Debt	Special Assessment Debt	Total Nonmajor Debt Service Funds
Revenues:			
Intergovernmental Revenues	\$ 175,000	\$ 0	\$ 175,000
Charges for Services	351,586	0	351,586
Special Assessments	0	337,856	337,856
Total Revenue	<u>526,586</u>	<u>337,856</u>	<u>864,442</u>
Expenditures:			
Current:			
General Government	175,000	0	175,000
Debt Service:			
Principal Retirement	971,911	30,552	1,002,463
Interest & Fiscal Charges	618,742	98,347	717,089
Total Expenditures	<u>1,765,653</u>	<u>128,899</u>	<u>1,894,552</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,239,067)	208,957	(1,030,110)
Other Financing Sources (Uses):			
Special Assessment Bonds Issued	0	375,000	375,000
Transfers In	1,195,440	0	1,195,440
Transfers Out	(35,241)	(645,435)	(680,676)
Total Other Financing Sources (Uses)	<u>1,160,199</u>	<u>(270,435)</u>	<u>889,764</u>
Net Change in Fund Balance	(78,868)	(61,478)	(140,346)
Fund Balance at Beginning of Year	<u>3,713,783</u>	<u>199,119</u>	<u>3,912,902</u>
Fund Balance End of Year	<u>\$ 3,634,915</u>	<u>\$ 137,641</u>	<u>\$ 3,772,556</u>

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2005**

	<u>Permanent Improvement</u>	<u>Road Projects</u>	<u>Airport Construction</u>	<u>Capital Grants</u>
Assets:				
Cash and Cash Equivalents	\$ 1,035,866	\$ 78,425	\$ 121	\$ 7,483
Receivables:				
Interest	65	0	0	0
Total Assets	<u>\$ 1,035,931</u>	<u>\$ 78,425</u>	<u>\$ 121</u>	<u>\$ 7,483</u>
Liabilities:				
Accounts Payable	\$ 112,616	\$ 0	\$ 0	\$ 0
Interfund Payable	169,089	0	0	0
Accrued Interest Payable	43,742	4,275	0	0
General Obligation Notes Payable	2,180,000	181,000	0	0
Total Liabilities	<u>2,505,447</u>	<u>185,275</u>	<u>0</u>	<u>0</u>
Fund Balance:				
Reserved for Encumbrances	48,413	0	0	400
Undesignated/Unreserved	(1,517,929)	(106,850)	121	7,083
Total Fund Balance	<u>(1,469,516)</u>	<u>(106,850)</u>	<u>121</u>	<u>7,483</u>
Total Liabilities and Fund Balance	<u>\$ 1,035,931</u>	<u>\$ 78,425</u>	<u>\$ 121</u>	<u>\$ 7,483</u>

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2005**

<u>Bike Path</u>	<u>Computer Acquisition</u>	<u>Special Assessment Construction</u>	<u>Total Nonmajor Capital Projects Funds</u>
\$ 1,982	\$ 13,575	\$ 10,985	\$ 1,148,437
<u>0</u>	<u>0</u>	<u>0</u>	<u>65</u>
<u>\$ 1,982</u>	<u>\$ 13,575</u>	<u>\$ 10,985</u>	<u>\$ 1,148,502</u>
\$ 413	\$ 0	\$ 0	\$ 113,029
0	0	0	169,089
0	0	0	48,017
<u>0</u>	<u>0</u>	<u>0</u>	<u>2,361,000</u>
<u>413</u>	<u>0</u>	<u>0</u>	<u>2,691,135</u>
0	0	0	48,813
<u>1,569</u>	<u>13,575</u>	<u>10,985</u>	<u>(1,591,446)</u>
<u>1,569</u>	<u>13,575</u>	<u>10,985</u>	<u>(1,542,633)</u>
<u>\$ 1,982</u>	<u>\$ 13,575</u>	<u>\$ 10,985</u>	<u>\$ 1,148,502</u>

LICKING COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2005**

	Permanent Improvement	Road Projects	Airport Construction	Capital Grants
Revenues:				
Intergovernmental Revenues	\$ 443,865	\$ 0	\$ 0	\$ 0
Charges for Services	3,000	0	0	0
Investment Earnings	924	0	0	0
All Other Revenue	92,370	25,000	0	0
Total Revenue	<u>540,159</u>	<u>25,000</u>	<u>0</u>	<u>0</u>
Expenditures:				
Capital Outlay	2,095,270	0	0	1,686
Debt Service:				
Interest & Fiscal Charges	47,227	5,551	0	0
Total Expenditures	<u>2,142,497</u>	<u>5,551</u>	<u>0</u>	<u>1,686</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,602,338)	19,449	0	(1,686)
Other Financing Sources (Uses):				
General Obligation Bonds Issued	410,000	0	0	0
Transfers In	53,836	2,818	0	0
Total Other Financing Sources (Uses)	<u>463,836</u>	<u>2,818</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(1,138,502)	22,267	0	(1,686)
Fund Balance (Deficit) at Beginning of Year	<u>(331,014)</u>	<u>(129,117)</u>	<u>121</u>	<u>9,169</u>
Fund Balance (Deficit) End of Year	<u>\$ (1,469,516)</u>	<u>\$ (106,850)</u>	<u>\$ 121</u>	<u>\$ 7,483</u>

LICKING COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2005**

<u>Bike Path</u>	<u>Ditch Construction</u>	<u>Computer Acquisition</u>	<u>Special Assessment Construction</u>	<u>Total Nonmajor Capital Project Funds</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 443,865
0	0	0	0	3,000
0	0	0	0	924
0	0	0	210	117,580
<u>0</u>	<u>0</u>	<u>0</u>	<u>210</u>	<u>565,369</u>
56,594	519	0	315,000	2,469,069
0	0	0	12,134	64,912
<u>56,594</u>	<u>519</u>	<u>0</u>	<u>327,134</u>	<u>2,533,981</u>
(56,594)	(519)	0	(326,924)	(1,968,612)
0	0	0	0	410,000
<u>50,000</u>	<u>0</u>	<u>0</u>	<u>645,435</u>	<u>752,089</u>
<u>50,000</u>	<u>0</u>	<u>0</u>	<u>645,435</u>	<u>1,162,089</u>
(6,594)	(519)	0	318,511	(806,523)
<u>8,163</u>	<u>519</u>	<u>13,575</u>	<u>(307,526)</u>	<u>(736,110)</u>
<u>\$ 1,569</u>	<u>\$ 0</u>	<u>\$ 13,575</u>	<u>\$ 10,985</u>	<u>\$ (1,542,633)</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2005**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 23,133,959	\$ 22,801,680	\$ 23,244,382	\$ 442,702
Intergovernmental Revenues	4,999,987	4,928,171	5,036,613	108,442
Charges for Services	4,484,385	4,419,975	4,725,516	305,541
Licenses and Permits	11,465	11,300	10,527	(773)
Investment Earnings	1,712,091	1,687,500	2,759,741	1,072,241
Fines and Forfeitures	268,862	265,000	268,945	3,945
All Other Revenues	870,876	858,367	1,058,803	200,436
Total Revenues	<u>35,481,625</u>	<u>34,971,993</u>	<u>37,104,527</u>	<u>2,132,534</u>
Expenditures:				
Public Safety:				
Coroner:				
Personal Services	295,416	289,101	287,531	1,570
Contractual Services	195,438	191,260	190,444	816
Other Expenditures	1,944	1,902	1,902	0
Total Coroner	<u>492,798</u>	<u>482,263</u>	<u>479,877</u>	<u>2,386</u>
Adult Probation:				
Personal Services	469,784	459,741	455,143	4,598
Materials and Supplies	3,123	3,056	3,032	24
Contractual Services	3,133	3,066	3,009	57
Other Expenditures	2,577	2,522	2,518	4
Total Adult Probation	<u>478,617</u>	<u>468,385</u>	<u>463,702</u>	<u>4,683</u>
Sheriff:				
Personal Services	11,697,644	11,447,567	11,254,230	193,337
Materials and Supplies	1,064,782	1,042,019	923,391	118,628
Contractual Services	1,693,268	1,657,069	1,584,102	72,967
Other Expenditures	69,618	68,130	64,931	3,199
Capital Outlay	360,490	352,783	346,002	6,781
Total Sheriff	<u>14,885,802</u>	<u>14,567,568</u>	<u>14,172,656</u>	<u>394,912</u>
Emergency Management:				
Personal Services	151,579	148,338	146,605	1,733
Materials and Supplies	3,592	3,515	3,490	25
Contractual Services	8,812	8,624	7,649	975
Other Expenditures	4,196	4,106	2,709	1,397
Capital Outlay	11,052	10,816	10,385	431
Total Emergency Management	<u>179,231</u>	<u>175,399</u>	<u>170,838</u>	<u>4,561</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, 2005**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
911 Emergency Center:				
Personal Services	1,076,930	1,053,907	957,034	96,873
Materials and Supplies	4,427	4,333	2,232	2,101
Contractual Services	93,867	91,860	58,161	33,699
Other Expenditures	1,022	1,000	975	25
Capital Outlay	82,227	80,469	72,297	8,172
Total 911 Emergency Center	<u>1,258,473</u>	<u>1,231,569</u>	<u>1,090,699</u>	<u>140,870</u>
Total Public Safety	<u>17,294,921</u>	<u>16,925,184</u>	<u>16,377,772</u>	<u>547,412</u>
Health:				
Humane Officer:				
Personal Services	76,370	74,734	56,287	18,447
Other Expenditures	923	903	853	50
Total Humane Officer	<u>77,293</u>	<u>75,637</u>	<u>57,140</u>	<u>18,497</u>
Registration of Vital Statistics:				
Other Expenditures	3,066	3,000	2,038	962
Total Registration of Vital Statistics	<u>3,066</u>	<u>3,000</u>	<u>2,038</u>	<u>962</u>
Health and Welfare:				
Contractual Services	285,223	279,112	110,576	168,536
Other Expenditures	7,664	7,500	7,500	0
Total Health and Welfare	<u>292,887</u>	<u>286,612</u>	<u>118,076</u>	<u>168,536</u>
Total Health	<u>373,246</u>	<u>365,249</u>	<u>177,254</u>	<u>187,995</u>
Human Services:				
Veterans' Services Commission:				
Personal Services	182,633	178,727	171,722	7,005
Materials and Supplies	16,395	16,044	11,879	4,165
Contractual Services	525,524	514,286	413,839	100,447
Other Expenditures	66,406	64,986	47,444	17,542
Total Veterans' Services Commission	<u>790,958</u>	<u>774,043</u>	<u>644,884</u>	<u>129,159</u>
Child Welfare Board:				
Other Expenditures	8,953	8,762	1,891	6,871
Total Child Welfare Board	<u>8,953</u>	<u>8,762</u>	<u>1,891</u>	<u>6,871</u>
Indigent Fees:				
Contractual Services	1,171,554	1,146,500	912,180	234,320
Total Indigent Fees	<u>1,171,554</u>	<u>1,146,500</u>	<u>912,180</u>	<u>234,320</u>
Total Human Services	<u>1,971,465</u>	<u>1,929,305</u>	<u>1,558,955</u>	<u>370,350</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, 2005**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Community Development:				
Agriculture:				
Other Expenditures	555,772	555,772	548,272	7,500
Total Agriculture	555,772	555,772	548,272	7,500
Historical Society:				
Other Expenditures	39,424	26,700	21,000	5,700
Total Historical Society	39,424	26,700	21,000	5,700
Total Community Development	595,196	582,472	569,272	13,200
Public Works:				
Sanitation and Drainage:				
Personal Services	71,841	70,302	70,282	20
Total Sanitation and Drainage	71,841	70,302	70,282	20
Total Public Works	71,841	70,302	70,282	20
General Government:				
Commissioners:				
Personal Services	477,454	467,250	448,741	18,509
Materials and Supplies	2,044	2,000	1,517	483
Contractual Services	16,939	16,577	11,372	5,205
Other Expenditures	11,240	11,000	10,895	105
Total Commissioners	507,677	496,827	472,525	24,302
Auditor:				
Personal Services	744,596	728,683	694,186	34,497
Materials and Supplies	24,835	24,304	18,063	6,241
Contractual Services	30,831	30,172	12,315	17,857
Other Expenditures	7,408	7,250	6,108	1,142
Total Auditor	807,670	790,409	730,672	59,737
Treasurer:				
Personal Services	536,559	525,092	510,043	15,049
Materials and Supplies	28,347	27,741	27,168	573
Contractual Services	170,637	166,990	142,527	24,463
Other Expenditures	31,750	31,072	25,595	5,477
Total Treasurer	767,293	750,895	705,333	45,562
Prosecutor:				
Personal Services	1,688,120	1,652,042	1,567,076	84,966
Materials and Supplies	8,686	8,500	7,878	622
Contractual Services	75,592	73,977	72,954	1,023
Other Expenditures	36,453	35,674	33,392	2,282
Total Prosecutor	1,808,851	1,770,193	1,681,300	88,893

(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, 2005***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Budget Commission:				
Other Expenditures	<u>1,022</u>	<u>1,000</u>	<u>0</u>	<u>1,000</u>
Total Budget Commission	<u>1,022</u>	<u>1,000</u>	<u>0</u>	<u>1,000</u>
County Planning Commission:				
Personal Services	562,355	550,336	507,152	43,184
Materials and Supplies	7,153	7,000	5,637	1,363
Contractual Services	67,615	66,170	60,223	5,947
Other Expenditures	<u>17,237</u>	<u>16,869</u>	<u>14,400</u>	<u>2,469</u>
Total County Planning Commission	<u>654,360</u>	<u>640,375</u>	<u>587,412</u>	<u>52,963</u>
Board of Elections:				
Personal Services	432,794	423,544	389,959	33,585
Materials and Supplies	91,965	90,000	73,133	16,867
Contractual Services	233,207	228,223	185,059	43,164
Other Expenditures	<u>1,533</u>	<u>1,500</u>	<u>1,380</u>	<u>120</u>
Total Board of Elections	<u>759,499</u>	<u>743,267</u>	<u>649,531</u>	<u>93,736</u>
County Recorder:				
Personal Services	530,317	518,984	486,272	32,712
Materials and Supplies	6,454	6,316	4,151	2,165
Contractual Services	10,484	10,260	9,323	937
Other Expenditures	<u>2,555</u>	<u>2,500</u>	<u>2,323</u>	<u>177</u>
Total County Recorder	<u>549,810</u>	<u>538,060</u>	<u>502,069</u>	<u>35,991</u>
Bureau of Inspection:				
Contractual Services	<u>123,850</u>	<u>121,203</u>	<u>116,499</u>	<u>4,704</u>
Total Bureau of Inspection	<u>123,850</u>	<u>121,203</u>	<u>116,499</u>	<u>4,704</u>
Maintenance and Operations:				
Personal Services	562,263	550,246	520,560	29,686
Materials and Supplies	561,928	549,919	483,497	66,422
Contractual Services	1,351,140	1,322,264	1,256,018	66,246
Other Expenditures	33,102	32,395	20,767	11,628
Capital Outlay	<u>90,154</u>	<u>88,227</u>	<u>81,775</u>	<u>6,452</u>
Total Maintenance and Operations	<u>2,598,587</u>	<u>2,543,051</u>	<u>2,362,617</u>	<u>180,434</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, 2005**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Information Systems Management:				
Personal Services	653,550	639,583	635,438	4,145
Materials and Supplies	31,330	30,661	24,572	6,089
Contractual Services	169,694	166,067	149,823	16,244
Other Expenditures	511	500	363	137
Capital Outlay	271,574	265,770	258,523	7,247
Total Information Systems Management	1,126,659	1,102,581	1,068,719	33,862
Clerk of Courts:				
Personal Services	615,527	602,372	594,730	7,642
Materials and Supplies	20,789	20,345	19,387	958
Contractual Services	1,533	1,500	282	1,218
Other Expenditures	511	500	0	500
Total Clerk of Courts	638,360	624,717	614,399	10,318
Common Pleas Court:				
Personal Services	705,822	690,737	688,760	1,977
Materials and Supplies	9,131	8,936	8,126	810
Contractual Services	119,403	116,851	110,860	5,991
Other Expenditures	20,000	19,573	18,238	1,335
Total Common Pleas Court	854,356	836,097	825,984	10,113
Court of Appeals:				
Other Expenditures	30,655	30,000	18,115	11,885
Total Court of Appeals	30,655	30,000	18,115	11,885
Municipal Court:				
Personal Services	174,694	170,961	166,535	4,426
Contractual Services	92,834	90,850	83,816	7,034
Total Municipal Court	267,528	261,811	250,351	11,460
Juvenile Court:				
Personal Services	1,862,826	1,823,015	1,768,973	54,042
Materials and Supplies	14,197	13,894	11,479	2,415
Contractual Services	1,307,731	1,279,783	1,210,297	69,486
Other Expenditures	21,835	21,368	16,044	5,324
Total Juvenile Court	3,206,589	3,138,060	3,006,793	131,267
Probate Court:				
Personal Services	285,898	279,788	272,485	7,303
Materials and Supplies	8,014	7,843	7,095	748
Contractual Services	12,943	12,666	9,184	3,482
Other Expenditures	6,433	6,296	4,287	2,009
Total Probate Court	313,288	306,593	293,051	13,542

(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, 2005**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Domestic Court:				
Personal Services	1,087,812	1,064,563	1,002,299	62,264
Materials and Supplies	10,316	10,096	9,558	538
Contractual Services	37,572	36,769	20,347	16,422
Other Expenditures	27,190	26,609	25,868	741
Total Domestic Court	<u>1,162,890</u>	<u>1,138,037</u>	<u>1,058,072</u>	<u>79,965</u>
Human Resources:				
Personal Services	200,466	196,181	196,117	64
Materials and Supplies	1,234	1,208	617	591
Contractual Services	34,598	33,859	18,214	15,645
Other Expenditures	4,693	4,593	2,849	1,744
Total Human Resources	<u>240,991</u>	<u>235,841</u>	<u>217,797</u>	<u>18,044</u>
Insurance/Pension/Taxes:				
Personal Services	278,962	273,000	253,017	19,983
Contractual Services	493,664	483,114	425,780	57,334
Total Insurance/Pension/Taxes	<u>772,626</u>	<u>756,114</u>	<u>678,797</u>	<u>77,317</u>
General Administration:				
Contractual Services	2,044	2,000	2,000	0
Other Expenditures	184,704	180,757	82,259	98,498
Total General Administration	<u>186,748</u>	<u>182,757</u>	<u>84,259</u>	<u>98,498</u>
Total General Government	<u>17,379,309</u>	<u>17,007,888</u>	<u>15,924,295</u>	<u>1,083,593</u>
Capital Outlay	<u>23,526</u>	<u>23,000</u>	<u>17,848</u>	<u>5,152</u>
Intergovernmental	<u>544,624</u>	<u>532,983</u>	<u>532,983</u>	<u>0</u>
Total Expenditures	<u>38,254,128</u>	<u>37,436,383</u>	<u>35,228,661</u>	<u>2,207,722</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,772,503)	(2,464,390)	1,875,866	4,340,256
Other Financing Sources (Uses):				
Sale of Capital Assets	0	0	13,142	13,142
Transfers In	646,000	646,000	718,094	72,094
Transfers Out	(3,523,934)	(3,523,934)	(3,471,103)	52,831
Advances In	0	0	152,220	152,220
Advances Out	(204,558)	(204,558)	(60,000)	144,558
Total Other Financing Sources (Uses)	<u>(3,082,492)</u>	<u>(3,082,492)</u>	<u>(2,647,647)</u>	<u>434,845</u>
Net Changes in Fund Balance	(5,854,995)	(5,546,882)	(771,781)	4,775,101
Fund Balance at Beginning of Year	4,839,856	4,839,856	4,839,856	0
Prior Year Encumbrances	895,331	895,331	895,331	0
Fund Balance at End of Year	<u>\$ (119,808)</u>	<u>\$ 188,305</u>	<u>\$ 4,963,406</u>	<u>\$ 4,775,101</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, 2005**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive Negative
Revenues:				
Intergovernmental Revenues	\$ 12,401,003	\$ 12,891,793	\$ 10,266,955	\$ (2,624,838)
All Other Revenues	535,747	556,950	548,264	(8,686)
Total Revenues	<u>12,936,750</u>	<u>13,448,743</u>	<u>10,815,219</u>	<u>(2,633,524)</u>
Expenditures:				
Human Services:				
Personal Services	7,539,751	7,822,628	7,404,089	418,539
Materials and Supplies	127,035	131,801	101,360	30,441
Contractual Services	4,868,846	5,051,516	4,474,410	577,106
Other Expenditures	3,104,384	3,220,855	2,570,160	650,695
Capital Outlay	119,325	123,802	67,358	56,444
Total Expenditures	<u>15,759,341</u>	<u>16,350,602</u>	<u>14,617,377</u>	<u>1,733,225</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,822,591)	(2,901,859)	(3,802,158)	(900,299)
Other Financing Sources (Uses):				
Transfers In	2,147,800	2,147,800	2,684,869	537,069
Transfers Out	(523,656)	(523,656)	(485,356)	38,300
Total Other Financing Sources (Uses)	<u>1,624,144</u>	<u>1,624,144</u>	<u>2,199,513</u>	<u>575,369</u>
Net Change in Fund Balance	(1,198,447)	(1,277,715)	(1,602,645)	(324,930)
Fund Balance at Beginning of Year	2,464,836	2,464,836	2,464,836	0
Prior Year Encumbrances	250,356	250,356	250,356	0
Fund Balance at End of Year	<u>\$ 1,516,745</u>	<u>\$ 1,437,477</u>	<u>\$ 1,112,547</u>	<u>\$ (324,930)</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, 2005**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
COMMUNITY MRDD FUND				
Revenues:				
Taxes	\$ 5,936,000	\$ 5,936,000	\$ 5,649,725	\$ (286,275)
Intergovernmental Revenues	2,737,000	2,737,000	3,042,830	305,830
Charges for Services	35,000	35,000	320,068	285,068
All Other Revenues	225,000	225,000	400,719	175,719
Total Revenues	<u>8,933,000</u>	<u>8,933,000</u>	<u>9,413,342</u>	<u>480,342</u>
Expenditures:				
Human Services:				
Personal Services	7,364,684	7,740,352	7,360,539	379,813
Materials and Supplies	319,316	335,604	321,796	13,808
Contractual Services	1,568,011	1,647,994	1,484,226	163,768
Other Expenditures	509,380	535,363	446,085	89,278
Capital Outlay	472,700	496,812	414,645	82,167
Total Expenditures	<u>10,234,091</u>	<u>10,756,125</u>	<u>10,027,291</u>	<u>728,834</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,301,091)	(1,823,125)	(613,949)	1,209,176
Fund Balance at Beginning of Year	5,807,242	5,807,242	5,807,242	0
Prior Year Encumbrances	274,719	274,719	274,719	0
Fund Balance at End of Year	<u>\$ 4,780,870</u>	<u>\$ 4,258,836</u>	<u>\$ 5,468,012</u>	<u>\$ 1,209,176</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, 2005**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
CHILDREN'S SERVICES FUND				
Revenues:				
Taxes	\$ 2,093,000	\$ 2,093,000	\$ 2,111,849	\$ 18,849
Intergovernmental Revenues	4,264,564	4,264,564	3,371,702	(892,862)
Charges for Services	84,500	84,500	81,609	(2,891)
All Other Revenues	268,800	268,800	256,855	(11,945)
Total Revenues	<u>6,710,864</u>	<u>6,710,864</u>	<u>5,822,015</u>	<u>(888,849)</u>
Expenditures:				
Human Services:				
Materials and Supplies	4,000	4,000	0	4,000
Contractual Services	5,455,294	5,455,294	5,023,779	431,515
Other Expenditures	290,014	290,014	255,953	34,061
Total Expenditures	<u>5,749,308</u>	<u>5,749,308</u>	<u>5,279,732</u>	<u>469,576</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	961,556	961,556	542,283	(419,273)
Other Financing Sources (Uses):				
Transfers In	2,628,864	2,628,864	3,550,000	921,136
Transfers Out	(4,150,000)	(4,150,000)	(3,891,802)	258,198
Total Other Financing Sources (Uses)	<u>(1,521,136)</u>	<u>(1,521,136)</u>	<u>(341,802)</u>	<u>1,179,334</u>
Net Change in Fund Balance	(559,580)	(559,580)	200,481	760,061
Fund Balance at Beginning of Year	1,435,905	1,435,905	1,435,905	0
Prior Year Encumbrances	70,080	70,080	70,080	0
Fund Balance at End of Year	<u>\$ 946,405</u>	<u>\$ 946,405</u>	<u>\$ 1,706,466</u>	<u>\$ 760,061</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, 2005***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
DOG AND KENNEL FUND			
Revenues:			
Charges for Services	\$ 23,400	\$ 31,773	\$ 8,373
Licenses and Permits	185,000	240,844	55,844
Fines and Forfeitures	37,250	31,973	(5,277)
All Other Revenues	7,000	4,397	(2,603)
Total Revenues	<u>252,650</u>	<u>308,987</u>	<u>56,337</u>
Expenditures:			
Health:			
Personal Services	197,341	180,176	17,165
Materials and Supplies	26,936	25,476	1,460
Contractual Services	66,442	48,368	18,074
Other Expenditures	17,641	14,733	2,908
Capital Outlay	<u>28,000</u>	<u>24,079</u>	<u>3,921</u>
Total Expenditures	<u>336,360</u>	<u>292,832</u>	<u>43,528</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(83,710)	16,155	99,865
Fund Balance at Beginning of Year	127,021	127,021	0
Prior Year Encumbrances	<u>6,841</u>	<u>6,841</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 50,152</u>	<u>\$ 150,017</u>	<u>\$ 99,865</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, 2005**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 1,266,900	\$ 1,333,667	\$ 66,767
All Other Revenues	2,300	13,516	11,216
Total Revenues	<u>1,269,200</u>	<u>1,347,183</u>	<u>77,983</u>
Expenditures:			
General Government:			
Personal Services	955,219	927,245	27,974
Materials and Supplies	21,482	13,443	8,039
Contractual Services	545,456	506,784	38,672
Other Expenditures	40,596	26,120	14,476
Capital Outlay	98,124	61,749	36,375
Total Expenditures	<u>1,660,877</u>	<u>1,535,341</u>	<u>125,536</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(391,677)	(188,158)	203,519
Fund Balance at Beginning of Year	3,310,415	3,310,415	0
Prior Year Encumbrances	14,083	14,083	0
Fund Balance at End of Year	<u>\$ 2,932,821</u>	<u>\$ 3,136,340</u>	<u>\$ 203,519</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 412,300	\$ 408,881	\$ (3,419)
Intergovernmental Revenues	6,226,000	5,694,107	(531,893)
Fines and Forfeitures	364,000	458,076	94,076
All Other Revenues	61,700	395,365	333,665
Total Revenues	<u>7,064,000</u>	<u>6,956,429</u>	<u>(107,571)</u>
Expenditures:			
Public Works:			
Personal Services	3,826,817	3,721,630	105,187
Materials and Supplies	1,615,645	1,523,027	92,618
Contractual Services	1,642,044	1,519,842	122,202
Other Expenditures	6,000	2,598	3,402
Capital Outlay	388,028	377,114	10,914
Total Expenditures	<u>7,478,534</u>	<u>7,144,211</u>	<u>334,323</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(414,534)	(187,782)	226,752
Other Financing Sources (Uses):			
Transfers Out	<u>(204,331)</u>	<u>(204,331)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(204,331)</u>	<u>(204,331)</u>	<u>0</u>
Net Change in Fund Balance	(618,865)	(392,113)	226,752
Fund Balance at Beginning of Year	560,227	560,227	0
Prior Year Encumbrances	245,407	245,407	0
Fund Balance at End of Year	<u>\$ 186,769</u>	<u>\$ 413,521</u>	<u>\$ 226,752</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, 2005***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 141,485	\$ 160,873	\$ 19,388
Total Revenues	<u>141,485</u>	<u>160,873</u>	<u>19,388</u>
Expenditures:			
Public Works:			
Personal Services	81,485	80,954	531
Materials and Supplies	38,115	29,777	8,338
Contractual Services	32,549	30,350	2,199
Capital Outlay	19,277	19,206	71
Total Expenditures	<u>171,426</u>	<u>160,287</u>	<u>11,139</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(29,941)	586	30,527
Fund Balance at Beginning of Year	23,156	23,156	0
Prior Year Encumbrances	10,423	10,423	0
Fund Balance at End of Year	<u>\$ 3,638</u>	<u>\$ 34,165</u>	<u>\$ 30,527</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, 2005***

	ADULT PROBATION FUND		Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	
Revenues:			
Intergovernmental Revenues	\$ 256,775	\$ 257,626	\$ 851
Charges for Services	32,000	49,381	17,381
Total Revenues	<u>288,775</u>	<u>307,007</u>	<u>18,232</u>
Expenditures:			
Public Safety:			
Personal Services	260,813	248,266	12,547
Materials and Supplies	11,020	10,506	514
Contractual Services	21,836	18,701	3,135
Capital Outlay	39,407	37,307	2,100
Total Expenditures	<u>333,076</u>	<u>314,780</u>	<u>18,296</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(44,301)	(7,773)	36,528
Fund Balance at Beginning of Year	127,463	127,463	0
Prior Year Encumbrances	6,888	6,888	0
Fund Balance at End of Year	<u>\$ 90,050</u>	<u>\$ 126,578</u>	<u>\$ 36,528</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, 2005***

	PLANNING FUND		Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	
Revenues:			
Intergovernmental Revenues	\$ 889,670	\$ 1,039,014	\$ 149,344
Charges for Services	101,000	132,689	31,689
Investment Earnings	14,000	28,223	14,223
All Other Revenues	34,700	39,115	4,415
Total Revenues	<u>1,039,370</u>	<u>1,239,041</u>	<u>199,671</u>
Expenditures:			
Community Development:			
Personal Services	254,703	253,229	1,474
Materials and Supplies	2,000	840	1,160
Contractual Services	1,520,156	1,281,622	238,534
Other Expenditures	33,575	7,803	25,772
Capital Outlay	2,000	154	1,846
Total Expenditures	<u>1,812,434</u>	<u>1,543,648</u>	<u>268,786</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(773,064)	(304,607)	468,457
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	(679,064)	(210,607)	468,457
Fund Balance at Beginning of Year	925,170	925,170	0
Prior Year Encumbrances	11,661	11,661	0
Fund Balance at End of Year	<u>\$ 257,767</u>	<u>\$ 726,224</u>	<u>\$ 468,457</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, 2005**

	LITTER CONTROL FUND		
	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 218,202	\$ 247,016	\$ 28,814
All Other Revenues	0	394	394
Total Revenues	<u>218,202</u>	<u>247,410</u>	<u>29,208</u>
Expenditures:			
Public Works:			
Personal Services	156,244	151,159	5,085
Materials and Supplies	10,549	8,826	1,723
Contractual Services	88,993	84,695	4,298
Other Expenditures	16,142	14,588	1,554
Capital Outlay	700	604	96
Total Expenditures	<u>272,628</u>	<u>259,872</u>	<u>12,756</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(54,426)	(12,462)	41,964
Fund Balance at Beginning of Year	65,594	65,594	0
Prior Year Encumbrances	6,598	6,598	0
Fund Balance at End of Year	<u>\$ 17,766</u>	<u>\$ 59,730</u>	<u>\$ 41,964</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, 2005**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
CHILD SUPPORT ENFORCEMENT FUND			
Revenues:			
Intergovernmental Revenues	\$ 2,962,350	\$ 2,715,774	\$ (246,576)
Charges for Services	467,000	458,498	(8,502)
Total Revenues	<u>3,429,350</u>	<u>3,174,272</u>	<u>(255,078)</u>
Expenditures:			
Human Services:			
Personal Services	3,191,977	2,993,533	198,444
Materials and Supplies	67,901	64,133	3,768
Contractual Services	930,633	704,339	226,294
Other Expenditures	23,199	19,202	3,997
Capital Outlay	25,500	22,686	2,814
Total Expenditures	<u>4,239,210</u>	<u>3,803,893</u>	<u>435,317</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(809,860)	(629,621)	180,239
Other Financing Sources (Uses):			
Transfers In	442,650	400,000	(42,650)
Total Other Financing Sources (Uses)	<u>442,650</u>	<u>400,000</u>	<u>(42,650)</u>
Fund Balance at Beginning of Year	304,218	304,218	0
Prior Year Encumbrances	63,527	63,527	0
Fund Balance at End of Year	<u>\$ 535</u>	<u>\$ 138,124</u>	<u>\$ 137,589</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, 2005***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 1,425,600	\$ 1,625,195	\$ 199,595
Intergovernmental Revenues	356,400	411,094	54,694
Total Revenues	<u>1,782,000</u>	<u>2,036,289</u>	<u>254,289</u>
Expenditures:			
Human Services:			
Contractual Services	2,121,339	2,121,339	0
Capital Outlay	5,840	5,840	0
Total Expenditures	<u>2,127,179</u>	<u>2,127,179</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(345,179)	(90,890)	254,289
Fund Balance at Beginning of Year	389,505	389,505	0
Fund Balance at End of Year	<u>\$ 44,326</u>	<u>\$ 298,615</u>	<u>\$ 254,289</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, 2005**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 26,500	\$ 26,153	\$ (347)
Total Revenues	<u>26,500</u>	<u>26,153</u>	<u>(347)</u>
Expenditures:			
General Government:			
Other Expenditures	<u>30,229</u>	<u>28,772</u>	<u>1,457</u>
Total Expenditures	<u>30,229</u>	<u>28,772</u>	<u>1,457</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,729)	(2,619)	1,110
Fund Balance at Beginning of Year	<u>3,729</u>	<u>3,729</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 1,110</u>	<u>\$ 1,110</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, 2005**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 52,000	\$ 58,584	\$ 6,584
Total Revenues	<u>52,000</u>	<u>58,584</u>	<u>6,584</u>
Expenditures:			
General Government:			
Contractual Services	142,024	89,877	52,147
Total Expenditures	<u>142,024</u>	<u>89,877</u>	<u>52,147</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(90,024)	(31,293)	58,731
Fund Balance at Beginning of Year	43,488	43,488	0
Prior Year Encumbrances	58,692	58,692	0
Fund Balance at End of Year	<u>\$ 12,156</u>	<u>\$ 70,887</u>	<u>\$ 58,731</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, 2005**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 39,200	\$ 41,262	\$ 2,062
Total Revenues	<u>39,200</u>	<u>41,262</u>	<u>2,062</u>
Expenditures:			
General Government:			
Contractual Services	<u>82,670</u>	<u>49,068</u>	<u>33,602</u>
Total Expenditures	<u>82,670</u>	<u>49,068</u>	<u>33,602</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(43,470)	(7,806)	35,664
Fund Balance at Beginning of Year	48,652	48,652	0
Prior Year Encumbrances	<u>70</u>	<u>70</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 5,252</u>	<u>\$ 40,916</u>	<u>\$ 35,664</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, 2005***

CERTIFICATE OF TITLE FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 705,000	\$ 675,103	\$ (29,897)
Total Revenues	<u>705,000</u>	<u>675,103</u>	<u>(29,897)</u>
Expenditures:			
General Government:			
Personal Services	755,847	741,624	14,223
Materials and Supplies	15,500	11,664	3,836
Contractual Services	45,210	43,587	1,623
Other Expenditures	8,910	4,767	4,143
Capital Outlay	1,662	643	1,019
Total Expenditures	<u>827,129</u>	<u>802,285</u>	<u>24,844</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(122,129)	(127,182)	(5,053)
Fund Balance at Beginning of Year	717,592	717,592	0
Prior Year Encumbrances	9,008	9,008	0
Fund Balance at End of Year	<u>\$ 604,471</u>	<u>\$ 599,418</u>	<u>\$ (5,053)</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, 2005***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 167,000	\$ 157,991	\$ (9,009)
Total Revenues	<u>167,000</u>	<u>157,991</u>	<u>(9,009)</u>
Expenditures:			
General Government:			
Contractual Services	<u>263,490</u>	<u>87,823</u>	<u>175,667</u>
Total Expenditures	<u>263,490</u>	<u>87,823</u>	<u>175,667</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(96,490)	70,168	166,658
Other Financing Sources (Uses):			
Transfers Out	<u>(500,000)</u>	<u>(500,000)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(500,000)</u>	<u>(500,000)</u>	<u>0</u>
Net Change in Fund Balance	(596,490)	(429,832)	166,658
Fund Balance at Beginning of Year	593,127	593,127	0
Prior Year Encumbrances	<u>13,490</u>	<u>13,490</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 10,127</u>	<u>\$ 176,785</u>	<u>\$ 166,658</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, 2005**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 15,000	\$ 13,308	\$ (1,692)
Total Revenues	<u>15,000</u>	<u>13,308</u>	<u>(1,692)</u>
Expenditures:			
Human Services:			
Contractual Services	<u>16,192</u>	<u>7,298</u>	<u>8,894</u>
Total Expenditures	<u>16,192</u>	<u>7,298</u>	<u>8,894</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,192)	6,010	7,202
Fund Balance at Beginning of Year	<u>16,597</u>	<u>16,597</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 15,405</u>	<u>\$ 22,607</u>	<u>\$ 7,202</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, 2005**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 5,800	\$ 5,800	\$ 0
Total Revenues	<u>5,800</u>	<u>5,800</u>	<u>0</u>
Expenditures:			
General Government:			
Personal Services	18,478	18,404	74
Total Expenditures	<u>18,478</u>	<u>18,404</u>	<u>74</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,678)	(12,604)	74
Fund Balance at Beginning of Year	<u>12,678</u>	<u>12,678</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 74</u>	<u>\$ 74</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, 2005**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
General Government:			
Contractual Services	<u>646</u>	<u>0</u>	<u>646</u>
Total Expenditures	<u>646</u>	<u>0</u>	<u>646</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(646)	0	646
Fund Balance at Beginning of Year	346	346	0
Prior Year Encumbrances	<u>300</u>	<u>300</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 646</u>	<u>\$ 646</u>

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 0	\$ 551	\$ 551
Total Revenues	<u>0</u>	<u>551</u>	<u>551</u>
Expenditures:			
Public Safety:			
Contractual Services	<u>3,438</u>	<u>0</u>	<u>3,438</u>
Total Expenditures	<u>3,438</u>	<u>0</u>	<u>3,438</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,438)	551	3,989
Fund Balance at Beginning of Year	<u>3,438</u>	<u>3,438</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 3,989</u>	<u>\$ 3,989</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, 2005***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 854,812	\$ 838,460	\$ (16,352)
Total Revenues	<u>854,812</u>	<u>838,460</u>	<u>(16,352)</u>
Expenditures:			
Human Services:			
Materials and Supplies	1,074	981	93
Contractual Services	706,982	698,090	8,892
Other Expenditures	8,139	7,742	397
Capital Outlay	<u>338,456</u>	<u>154,183</u>	<u>184,273</u>
Total Expenditures	<u>1,054,651</u>	<u>860,996</u>	<u>193,655</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(199,839)	(22,536)	177,303
Fund Balance at Beginning of Year	349,135	349,135	0
Prior Year Encumbrances	<u>14,178</u>	<u>14,178</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 163,474</u>	<u>\$ 340,777</u>	<u>\$ 177,303</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, 2005***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 1,617,820	\$ 1,692,348	\$ 74,528
Total Revenues	<u>1,617,820</u>	<u>1,692,348</u>	<u>74,528</u>
Expenditures:			
Public Safety:			
Personal Services	1,319,132	1,286,380	32,752
Materials and Supplies	128,414	118,596	9,818
Contractual Services	253,277	226,853	26,424
Other Expenditures	149,850	149,850	0
Capital Outlay	28,000	22,708	5,292
Total Expenditures	<u>1,878,673</u>	<u>1,804,387</u>	<u>74,286</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(260,853)	(112,039)	148,814
Fund Balance at Beginning of Year	327,672	327,672	0
Prior Year Encumbrances	21,881	21,881	0
Fund Balance at End of Year	<u>\$ 88,700</u>	<u>\$ 237,514</u>	<u>\$ 148,814</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, 2005**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 23,700	\$ 27,169	\$ 3,469
Total Revenues	<u>23,700</u>	<u>27,169</u>	<u>3,469</u>
Expenditures:			
Public Safety:			
Contractual Services	3,500	2,153	1,347
Other Expenditures	<u>40,180</u>	<u>36,796</u>	<u>3,384</u>
Total Expenditures	<u>43,680</u>	<u>38,949</u>	<u>4,731</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(19,980)	(11,780)	8,200
Fund Balance at Beginning of Year	41,750	41,750	0
Prior Year Encumbrances	<u>5,180</u>	<u>5,180</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 26,950</u>	<u>\$ 35,150</u>	<u>\$ 8,200</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, 2005***

	<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, 2005***

	<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, 2005***

	<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, 2005***

	CONDUCT OF BUSINESS FUND		Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	
Revenues:			
Licenses and Permits	\$ 800	\$ 995	\$ 195
Total Revenues	<u>800</u>	<u>995</u>	<u>195</u>
Expenditures:			
Human Services:			
Contractual Services	<u>8,500</u>	<u>8,212</u>	<u>288</u>
Total Expenditures	<u>8,500</u>	<u>8,212</u>	<u>288</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,700)	(7,217)	483
Fund Balance at Beginning of Year	<u>9,683</u>	<u>9,683</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,983</u>	<u>\$ 2,466</u>	<u>\$ 483</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, 2005***

	<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, 2005**

	DOMESTIC VIOLENCE FUND		Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	
Revenues:			
Licenses and Permits	\$ 40,000	\$ 39,478	\$ (522)
Total Revenues	<u>40,000</u>	<u>39,478</u>	<u>(522)</u>
Expenditures:			
Human Services:			
Contractual Services	<u>60,000</u>	<u>40,085</u>	<u>19,915</u>
Total Expenditures	<u>60,000</u>	<u>40,085</u>	<u>19,915</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,000)	(607)	19,393
Fund Balance at Beginning of Year	<u>21,289</u>	<u>21,289</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,289</u>	<u>\$ 20,682</u>	<u>\$ 19,393</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, 2005**

	<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
Other Financing Sources (Uses):			
Advances In	0	6,595	6,595
Advances Out	<u>(6,595)</u>	<u>(6,595)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(6,595)</u>	<u>0</u>	<u>6,595</u>
Net Change in Fund Balance	(6,595)	0	6,595
Fund Balance at Beginning of Year	<u>6,595</u>	<u>6,595</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 6,595</u>	<u>\$ 6,595</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, 2005**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 0	\$ 174	\$ 174
Total Revenues	<u>0</u>	<u>174</u>	<u>174</u>
Expenditures:			
General Government:			
Contractual Services	<u>27,907</u>	<u>365</u>	<u>27,542</u>
Total Expenditures	<u>27,907</u>	<u>365</u>	<u>27,542</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(27,907)	(191)	27,716
Fund Balance at Beginning of Year	<u>27,907</u>	<u>27,907</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 27,716</u>	<u>\$ 27,716</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, 2005**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 98,000	\$ 130,178	\$ 32,178
Total Revenues	<u>98,000</u>	<u>130,178</u>	<u>32,178</u>
Expenditures:			
General Government:			
Contractual Services	<u>117,156</u>	<u>46,745</u>	<u>70,411</u>
Total Expenditures	<u>117,156</u>	<u>46,745</u>	<u>70,411</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(19,156)	83,433	102,589
Other Financing Sources (Uses):			
Transfers Out	<u>(119,150)</u>	<u>(119,150)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(119,150)</u>	<u>(119,150)</u>	<u>0</u>
Net Change in Fund Balance	(138,306)	(35,717)	102,589
Fund Balance at Beginning of Year	136,017	136,017	0
Prior Year Encumbrances	<u>2,306</u>	<u>2,306</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 17</u>	<u>\$ 102,606</u>	<u>\$ 102,589</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, 2005***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 300,000	\$ 297,902	\$ (2,098)
Total Revenues	<u>300,000</u>	<u>297,902</u>	<u>(2,098)</u>
Expenditures:			
General Government:			
Personal Services	177,814	153,464	24,350
Materials and Supplies	2,809	2,759	50
Contractual Services	125,732	71,284	54,448
Other Expenditures	500	259	241
Capital Outlay	10,739	10,170	569
Total Expenditures	<u>317,594</u>	<u>237,936</u>	<u>79,658</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(17,594)	59,966	77,560
Fund Balance at Beginning of Year	961,220	961,220	0
Prior Year Encumbrances	9,119	9,119	0
Fund Balance at End of Year	<u>\$ 952,745</u>	<u>\$ 1,030,305</u>	<u>\$ 77,560</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, 2005***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 38,085	\$ 48,249	\$ 10,164
Fines and Forfeitures	65,000	80,267	15,267
Total Revenues	<u>103,085</u>	<u>128,516</u>	<u>25,431</u>
Expenditures:			
Public Safety:			
Contractual Services	<u>62,687</u>	<u>111,739</u>	<u>(49,052)</u>
Total Expenditures	<u>62,687</u>	<u>111,739</u>	<u>(49,052)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	40,398	16,777	(23,621)
Fund Balance at Beginning of Year	28,932	28,932	0
Prior Year Encumbrances	<u>6,042</u>	<u>6,042</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 75,372</u>	<u>\$ 51,751</u>	<u>\$ (23,621)</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, 2005**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 17,700	\$ 18,599	\$ 899
Total Revenues	<u>17,700</u>	<u>18,599</u>	<u>899</u>
Expenditures:			
Community Development:			
Contractual Services	<u>35,000</u>	<u>0</u>	<u>35,000</u>
Total Expenditures	<u>35,000</u>	<u>0</u>	<u>35,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(17,300)	18,599	35,899
Fund Balance at Beginning of Year	<u>17,313</u>	<u>17,313</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 13</u>	<u>\$ 35,912</u>	<u>\$ 35,899</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, 2005**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 279,078	\$ 309,945	\$ 30,867
All Other Revenues	400	728	328
Total Revenues	<u>279,478</u>	<u>310,673</u>	<u>31,195</u>
Expenditures:			
Public Safety:			
Personal Services	277,427	239,198	38,229
Contractual Services	77,000	64,362	12,638
Other Expenditures	5,016	2,079	2,937
Total Expenditures	<u>359,443</u>	<u>305,639</u>	<u>53,804</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(79,965)	5,034	84,999
Other Financing Sources (Uses):			
Advances In	0	50,000	50,000
Advances Out	(50,000)	(50,000)	0
Total Other Financing Sources (Uses)	<u>(50,000)</u>	<u>0</u>	<u>50,000</u>
Expenditures and Other Financing Uses	(129,965)	5,034	134,999
Fund Balance at Beginning of Year	193,068	193,068	0
Prior Year Encumbrances	1,436	1,436	0
Fund Balance at End of Year	<u>\$ 64,539</u>	<u>\$ 199,538</u>	<u>\$ 134,999</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, 2005**

	TRANSIT BOARD FUND		Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	
Revenues:			
Intergovernmental Revenues	\$ 363,482	\$ 374,529	\$ 11,047
Charges for Services	623,326	642,271	18,945
All Other Revenues	187	193	6
Total Revenues	<u>986,995</u>	<u>1,016,993</u>	<u>29,998</u>
Expenditures:			
General Government:			
Personal Services	153,038	152,781	257
Materials and Supplies	1,680	821	859
Contractual Services	910,280	883,717	26,563
Other Expenditures	1,515	1,285	230
Capital Outlay	100,963	99,344	1,619
Total Expenditures	<u>1,167,476</u>	<u>1,137,948</u>	<u>29,528</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(180,481)	(120,955)	59,526
Other Financing Sources (Uses):			
Transfers In	77,640	80,000	2,360
Advances Out	<u>(94,000)</u>	<u>(94,000)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(16,360)</u>	<u>(14,000)</u>	<u>2,360</u>
Net Change in Fund Balance	(196,841)	(134,955)	61,886
Fund Balance at Beginning of Year	65,712	65,712	0
Prior Year Encumbrances	161,013	161,013	0
Fund Balance at End of Year	<u>\$ 29,884</u>	<u>\$ 91,770</u>	<u>\$ 61,886</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, 2005**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Special Assessments	\$ 36,433	\$ 55,962	\$ 19,529
Total Revenues	<u>36,433</u>	<u>55,962</u>	<u>19,529</u>
Expenditures:			
Public Works:			
Capital Outlay	107,122	84,223	22,899
Debt Service:			
Interest and Fiscal Charges	<u>89</u>	<u>89</u>	<u>0</u>
Total Expenditures	<u>107,211</u>	<u>84,312</u>	<u>22,899</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(70,778)	(28,350)	42,428
Other Financing Sources (Uses):			
Advances Out	<u>(1,145)</u>	<u>(1,145)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(1,145)</u>	<u>(1,145)</u>	<u>0</u>
Net Change in Fund Balance	(71,923)	(29,495)	42,428
Fund Balance at Beginning of Year	239,980	239,980	0
Prior Year Encumbrances	<u>5,440</u>	<u>5,440</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 173,497</u>	<u>\$ 215,925</u>	<u>\$ 42,428</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, 2005***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 255,802	\$ 261,142	\$ 5,340
Total Revenues	<u>255,802</u>	<u>261,142</u>	<u>5,340</u>
Expenditures:			
Public Safety:			
Contractual Services	34,499	26,090	8,409
Capital Outlay	<u>491,685</u>	<u>455,171</u>	<u>36,514</u>
Total Expenditures	<u>526,184</u>	<u>481,261</u>	<u>44,923</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(270,382)	(220,119)	50,263
Fund Balance at Beginning of Year	211,508	211,508	0
Prior Year Encumbrances	<u>58,874</u>	<u>58,874</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 50,263</u>	<u>\$ 50,263</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, 2005**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 75,000	\$ 67,500	\$ (7,500)
Total Revenues	<u>75,000</u>	<u>67,500</u>	<u>(7,500)</u>
Expenditures:			
Human Services:			
Contractual Services	<u>67,500</u>	<u>67,500</u>	<u>0</u>
Total Expenditures	<u>67,500</u>	<u>67,500</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	7,500	0	(7,500)
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 7,500</u>	<u>\$ 0</u>	<u>\$ (7,500)</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, 2005**

	HAVA FUND		Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	
Revenues:			
Intergovernmental Revenues	\$ 0	\$ 31,399	\$ 31,399
Total Revenues	<u>0</u>	<u>31,399</u>	<u>31,399</u>
Expenditures:			
General Government:			
Contractual Services	<u>42,420</u>	<u>42,172</u>	<u>248</u>
Total Expenditures	<u>42,420</u>	<u>42,172</u>	<u>248</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(42,420)	(10,773)	31,647
Fund Balance at Beginning of Year	<u>42,419</u>	<u>42,419</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ (1)</u>	<u>\$ 31,646</u>	<u>\$ 31,647</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, 2005**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 13,000	\$ 14,227	\$ 1,227
Total Revenues	<u>13,000</u>	<u>14,227</u>	<u>1,227</u>
Expenditures:			
General Government:			
Personal Services	<u>2,050</u>	<u>1,928</u>	<u>122</u>
Total Expenditures	<u>2,050</u>	<u>1,928</u>	<u>122</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	10,950	12,299	1,349
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 10,950</u>	<u>\$ 12,299</u>	<u>\$ 1,349</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, 2005**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 32,092	\$ 32,516	\$ 424
Total Revenues	<u>32,092</u>	<u>32,516</u>	<u>424</u>
Expenditures:			
General Government:			
Personal Services	35,002	26,089	8,913
Contractual Services	<u>7,000</u>	<u>3,785</u>	<u>3,215</u>
Total Expenditures	<u>42,002</u>	<u>29,874</u>	<u>12,128</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,910)	2,642	12,552
Other Financing Sources (Uses):			
Advances In	<u>10,000</u>	<u>10,000</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>10,000</u>	<u>10,000</u>	<u>0</u>
Net Change in Fund Balance	90	12,642	12,552
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 90</u>	<u>\$ 12,642</u>	<u>\$ 12,552</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, 2005**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 40,810	\$ 175,000	\$ 134,190
Charges for Services	282,120	351,586	69,466
Total Revenues	<u>322,930</u>	<u>526,586</u>	<u>203,656</u>
Expenditures:			
General Government:			
Contractual Services	175,000	175,000	0
Debt Service:			
Principal Retirement	3,262,911	3,262,911	0
Interest and Fiscal Charges	767,089	677,302	89,787
Total Expenditures	<u>4,205,000</u>	<u>4,115,213</u>	<u>89,787</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,882,070)	(3,588,627)	293,443
Other Financing Sources (Uses):			
General Obligation Notes Issued	2,030,000	2,251,000	221,000
Transfers In	1,165,070	1,311,719	146,649
Transfers Out	(52,960)	(52,960)	0
Total Other Financing Sources (Uses)	<u>3,142,110</u>	<u>3,509,759</u>	<u>367,649</u>
Net Change in Fund Balance	(739,960)	(78,868)	661,092
Fund Balance at Beginning of Year	3,633,533	3,633,533	0
Prior Year Encumbrances	80,000	80,000	0
Fund Balance at End of Year	<u>\$ 2,973,573</u>	<u>\$ 3,634,665</u>	<u>\$ 661,092</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, 2005**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Special Assessments	\$ 342,324	\$ 337,856	\$ (4,468)
Total Revenues	<u>342,324</u>	<u>337,856</u>	<u>(4,468)</u>
Expenditures:			
Debt Service:			
Principal Retirement	777,387	660,552	116,835
Interest and Fiscal Charges	<u>113,782</u>	<u>113,782</u>	<u>0</u>
Total Expenditures	<u>891,169</u>	<u>774,334</u>	<u>116,835</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(548,845)	(436,478)	112,367
Other Financing Sources (Uses):			
Special Assessment Bonds Issued	<u>375,000</u>	<u>375,000</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>375,000</u>	<u>375,000</u>	<u>0</u>
Net Change in Fund Balance	(173,845)	(61,478)	112,367
Fund Balance at Beginning of Year	<u>199,119</u>	<u>199,119</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 25,274</u>	<u>\$ 137,641</u>	<u>\$ 112,367</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, 2005***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
PERMANENT IMPROVEMENT FUND			
Revenues:			
Intergovernmental Revenues	\$ 460,865	\$ 443,865	\$ (17,000)
Charges for Services	3,000	3,000	0
Investment Earnings	869	945	76
All Other Revenues	92,760	92,760	0
Total Revenues	<u>557,494</u>	<u>540,570</u>	<u>(16,924)</u>
Expenditures:			
Capital Outlay	<u>2,816,514</u>	<u>2,004,921</u>	<u>811,593</u>
Total Expenditures	<u>2,816,514</u>	<u>2,004,921</u>	<u>811,593</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,259,020)	(1,464,351)	794,669
Other Financing Sources (Uses):			
General Obligation Bonds Issued	410,000	410,000	0
General Obligation Notes Issued	700,000	700,000	0
Transfers In	29,940	30,600	660
Advances Out	<u>(251,075)</u>	<u>(251,075)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>888,865</u>	<u>889,525</u>	<u>660</u>
Net Change in Fund Balance	(1,370,155)	(574,826)	795,329
Fund Balance at Beginning of Year	1,349,841	1,349,841	0
Prior Year Encumbrances	<u>117,258</u>	<u>117,258</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 96,944</u>	<u>\$ 892,273</u>	<u>\$ 795,329</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, 2005**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
All Other Revenues	\$ 0	\$ 25,000	\$ 25,000
Total Revenues	<u>0</u>	<u>25,000</u>	<u>25,000</u>
Expenditures:			
Capital Outlay	2,004	0	2,004
Total Expenditures	<u>2,004</u>	<u>0</u>	<u>2,004</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,004)	25,000	27,004
Fund Balance at Beginning of Year	53,425	53,425	0
Fund Balance at End of Year	<u>\$ 51,421</u>	<u>\$ 78,425</u>	<u>\$ 27,004</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, 2005***

	<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, 2005***

	CAPITAL GRANTS 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:			
Capital Outlay	<u>3,416</u>	<u>2,086</u>	<u>1,330</u>
Total Expenditures	<u>3,416</u>	<u>2,086</u>	<u>1,330</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,416)	(2,086)	1,330
Fund Balance at Beginning of Year	<u>9,169</u>	<u>9,169</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 5,753</u>	<u>\$ 7,083</u>	<u>\$ 1,330</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, 2005**

	BIKE PATH FUND		Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Capital Outlay	<u>59,382</u>	<u>57,812</u>	<u>1,570</u>
Total Expenditures	<u>59,382</u>	<u>57,812</u>	<u>1,570</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(59,382)	(57,812)	1,570
Other Financing Sources (Uses):			
Transfers In	<u>50,000</u>	<u>50,000</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>50,000</u>	<u>50,000</u>	<u>0</u>
Net Change in Fund Balance	(9,382)	(7,812)	1,570
Fund Balance at Beginning of Year	7,343	7,343	0
Prior Year Encumbrances	2,039	2,039	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 1,570</u>	<u>\$ 1,570</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, 2005***

	<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>519</u>	<u>519</u>	<u>0</u>
Total Expenditures	<u>519</u>	<u>519</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(519)	(519)	0
Fund Balance at Beginning of Year	<u>519</u>	<u>519</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 Capital Projects Funds
For the Year Ended December 31, 2005***

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

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2005**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
All Other Revenues	\$ 0	\$ 210	\$ 210
Total Revenues	<u>0</u>	<u>210</u>	<u>210</u>
Expenditures:			
Capital Outlay	315,000	315,000	0
Total Expenditures	<u>315,000</u>	<u>315,000</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(315,000)	(314,790)	210
Fund Balance at Beginning of Year	10,775	10,775	0
Prior Year Encumbrances	315,000	315,000	0
Fund Balance at End of Year	<u>\$ 10,775</u>	<u>\$ 10,985</u>	<u>\$ 210</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.

Workers Compensation Fund

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

Board of Elections Fees Fund

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

LICKING COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2005**

	Balance December 31, 2004	Additions	Deductions	Balance December 31, 2005
Board of Health				
Assets:				
Cash and Cash Equivalents	\$227,067	\$2,435,601	(\$2,360,595)	\$302,073
Total Assets	\$227,067	\$2,435,601	(\$2,360,595)	\$302,073
Liabilities:				
Undistributed Monies	\$227,067	\$2,435,601	(\$2,360,595)	\$302,073
Total Liabilities	\$227,067	\$2,435,601	(\$2,360,595)	\$302,073
Community Mental Health				
Assets:				
Cash and Cash Equivalents	\$5,014,162	\$14,584,344	(\$15,382,948)	\$4,215,558
Total Assets	\$5,014,162	\$14,584,344	(\$15,382,948)	\$4,215,558
Liabilities:				
Undistributed Monies	\$5,014,162	\$14,584,344	(\$15,382,948)	\$4,215,558
Total Liabilities	\$5,014,162	\$14,584,344	(\$15,382,948)	\$4,215,558
Soil and Water Conservation				
Assets:				
Cash and Cash Equivalents	\$90,048	\$323,389	(\$347,501)	\$65,936
Total Assets	\$90,048	\$323,389	(\$347,501)	\$65,936
Liabilities:				
Undistributed Monies	\$90,048	\$323,389	(\$347,501)	\$65,936
Total Liabilities	\$90,048	\$323,389	(\$347,501)	\$65,936
Solid Waste Disposal				
Assets:				
Cash and Cash Equivalents	\$4,231,925	\$2,376,532	(\$1,967,751)	\$4,640,706
Total Assets	\$4,231,925	\$2,376,532	(\$1,967,751)	\$4,640,706
Liabilities:				
Undistributed Monies	\$4,231,925	\$2,376,532	(\$1,967,751)	\$4,640,706
Total Liabilities	\$4,231,925	\$2,376,532	(\$1,967,751)	\$4,640,706

(Continued)

LICKING COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2005**

	Balance December 31, 2004	Additions	Deductions	Balance December 31, 2005
<u>Licking Parks District</u>				
Assets:				
Cash and Cash Equivalents	\$85,956	\$557,318	(\$518,176)	\$125,098
Total Assets	<u>\$85,956</u>	<u>\$557,318</u>	<u>(\$518,176)</u>	<u>\$125,098</u>
Liabilities:				
Undistributed Monies	\$85,956	\$557,318	(\$518,176)	\$125,098
Total Liabilities	<u>\$85,956</u>	<u>\$557,318</u>	<u>(\$518,176)</u>	<u>\$125,098</u>
<u>Metropolitan Planning Organization</u>				
Assets:				
Cash and Cash Equivalents	\$163,927	\$296,474	(\$291,930)	\$168,471
Total Assets	<u>\$163,927</u>	<u>\$296,474</u>	<u>(\$291,930)</u>	<u>\$168,471</u>
Liabilities:				
Undistributed Monies	\$163,927	\$296,474	(\$291,930)	\$168,471
Total Liabilities	<u>\$163,927</u>	<u>\$296,474</u>	<u>(\$291,930)</u>	<u>\$168,471</u>
<u>Family Stability Grant</u>				
Assets:				
Cash and Cash Equivalents	\$195	\$0	(\$195)	\$0
Total Assets	<u>\$195</u>	<u>\$0</u>	<u>(\$195)</u>	<u>\$0</u>
Liabilities:				
Undistributed Monies	\$195	\$0	(\$195)	\$0
Total Liabilities	<u>\$195</u>	<u>\$0</u>	<u>(\$195)</u>	<u>\$0</u>
<u>Property Tax</u>				
Assets:				
Cash and Cash Equivalents	\$4,571,969	\$158,305,106	(\$157,887,914)	\$4,989,161
Receivables				
Taxes	132,758,486	149,345,884	(132,758,486)	149,345,884
Special Assessments	22,034,951	21,160,497	(22,034,951)	21,160,497
Total Assets	<u>\$159,365,406</u>	<u>\$328,811,487</u>	<u>(\$312,681,351)</u>	<u>\$175,495,542</u>
Liabilities:				
Intergovernmental Payables	\$159,365,406	\$328,811,487	(\$312,681,351)	\$175,495,542
Total Liabilities	<u>\$159,365,406</u>	<u>\$328,811,487</u>	<u>(\$312,681,351)</u>	<u>\$175,495,542</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2005**

	Balance December 31, 2004	Additions	Deductions	Balance December 31, 2005
<u>Undivided Tax</u>				
Assets:				
Cash and Cash Equivalents	\$1,242,386	\$51,442,278	(\$51,573,293)	\$1,111,371
Total Assets	<u>\$1,242,386</u>	<u>\$51,442,278</u>	<u>(\$51,573,293)</u>	<u>\$1,111,371</u>
Liabilities:				
Intergovernmental Payables	\$1,242,386	\$51,442,278	(\$51,573,293)	\$1,111,371
Total Liabilities	<u>\$1,242,386</u>	<u>\$51,442,278</u>	<u>(\$51,573,293)</u>	<u>\$1,111,371</u>
<u>Undivided Local Government</u>				
Assets:				
Cash and Cash Equivalents	\$31	\$7,765,079	(\$7,765,110)	\$0
Intergovernmental Receivables	293,780	293,765	(293,780)	293,765
Total Assets	<u>\$293,811</u>	<u>\$8,058,844</u>	<u>(\$8,058,890)</u>	<u>\$293,765</u>
Liabilities:				
Intergovernmental Payables	\$293,811	\$8,058,844	(\$8,058,890)	\$293,765
Total Liabilities	<u>\$293,811</u>	<u>\$8,058,844</u>	<u>(\$8,058,890)</u>	<u>\$293,765</u>
<u>Libraries</u>				
Assets:				
Cash and Cash Equivalents	\$2	\$0	\$0	\$2
Intergovernmental Receivables	434,392	418,408	(434,392)	418,408
Total Assets	<u>434,394</u>	<u>418,408</u>	<u>(434,392)</u>	<u>418,410</u>
Liabilities:				
Intergovernmental Payables	\$434,394	\$418,408	(\$434,392)	\$418,410
Total Liabilities	<u>\$434,394</u>	<u>\$418,408</u>	<u>(\$434,392)</u>	<u>\$418,410</u>
<u>Law Library</u>				
Assets:				
Cash and Cash Equivalents	\$1,400	\$0	\$0	\$1,400
Total Assets	<u>\$1,400</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,400</u>
Liabilities:				
Undistributed Monies	\$1,400	\$0	\$0	\$1,400
Total Liabilities	<u>\$1,400</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,400</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2005**

	Balance December 31, 2004	Additions	Deductions	Balance December 31, 2005
<u>Motor Vehicle License Tax</u>				
Assets:				
Intergovernmental Receivables	\$480,573	\$495,805	(\$480,573)	\$495,805
Total Assets	<u>\$480,573</u>	<u>\$495,805</u>	<u>(\$480,573)</u>	<u>\$495,805</u>
Liabilities:				
Intergovernmental Payables	\$480,573	\$495,805	(\$480,573)	\$495,805
Total Liabilities	<u>\$480,573</u>	<u>\$495,805</u>	<u>(\$480,573)</u>	<u>\$495,805</u>
<u>Motor Vehicle Permissive Tax</u>				
Assets:				
Cash and Cash Equivalents	\$673,276	\$872,944	(\$1,079,776)	\$466,444
Intergovernmental Receivables	213,189	221,471	(213,189)	221,471
Total Assets	<u>\$886,465</u>	<u>\$1,094,415</u>	<u>(\$1,292,965)</u>	<u>\$687,915</u>
Liabilities:				
Intergovernmental Payables	\$886,465	\$1,094,415	(\$1,292,965)	\$687,915
Total Liabilities	<u>\$886,465</u>	<u>\$1,094,415</u>	<u>(\$1,292,965)</u>	<u>\$687,915</u>
<u>Advance Pay Real Estate</u>				
Assets:				
Cash and Cash Equivalents	\$10,669	\$54,773	(\$8,108)	\$57,334
Total Assets	<u>\$10,669</u>	<u>\$54,773</u>	<u>(\$8,108)</u>	<u>\$57,334</u>
Liabilities:				
Undistributed Monies	\$10,669	\$54,773	(\$8,108)	\$57,334
Total Liabilities	<u>\$10,669</u>	<u>\$54,773</u>	<u>(\$8,108)</u>	<u>\$57,334</u>
<u>Hotel - Motel Tax</u>				
Assets:				
Cash and Cash Equivalents	\$33,111	\$465,036	(\$449,559)	\$48,588
Total Assets	<u>\$33,111</u>	<u>\$465,036</u>	<u>(\$449,559)</u>	<u>\$48,588</u>
Liabilities:				
Undistributed Monies	\$33,111	\$465,036	(\$449,559)	\$48,588
Total Liabilities	<u>\$33,111</u>	<u>\$465,036</u>	<u>(\$449,559)</u>	<u>\$48,588</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2005**

	Balance December 31, 2004	Additions	Deductions	Balance December 31, 2005
County Court				
Assets:				
Restricted Assets:				
Cash and Cash Equivalents	\$950,302	\$38,873,334	(\$37,123,763)	\$2,699,873
Total Assets	<u>\$950,302</u>	<u>\$38,873,334</u>	<u>(\$37,123,763)</u>	<u>\$2,699,873</u>
Liabilities:				
Undistributed Monies	\$950,302	\$38,873,334	(\$37,123,763)	\$2,699,873
Total Liabilities	<u>\$950,302</u>	<u>\$38,873,334</u>	<u>(\$37,123,763)</u>	<u>\$2,699,873</u>
Alimony and Child Support				
Assets:				
Restricted Assets:				
Cash and Cash Equivalents	\$80,201	\$1,824,640	(\$1,820,375)	\$84,466
Total Assets	<u>\$80,201</u>	<u>\$1,824,640</u>	<u>(\$1,820,375)</u>	<u>\$84,466</u>
Liabilities:				
Undistributed Monies	\$80,201	\$1,824,640	(\$1,820,375)	\$84,466
Total Liabilities	<u>\$80,201</u>	<u>\$1,824,640</u>	<u>(\$1,820,375)</u>	<u>\$84,466</u>
Inmate				
Assets:				
Restricted Assets:				
Cash and Cash Equivalents	\$22,133	\$548,535	(\$544,365)	\$26,303
Total Assets	<u>\$22,133</u>	<u>\$548,535</u>	<u>(\$544,365)</u>	<u>\$26,303</u>
Liabilities:				
Undistributed Monies	\$22,133	\$548,535	(\$544,365)	\$26,303
Total Liabilities	<u>\$22,133</u>	<u>\$548,535</u>	<u>(\$544,365)</u>	<u>\$26,303</u>
Sheriff				
Assets:				
Restricted Assets:				
Cash and Cash Equivalents	\$68,661	\$9,922,014	(\$9,846,933)	\$143,742
Total Assets	<u>\$68,661</u>	<u>\$9,922,014</u>	<u>(\$9,846,933)</u>	<u>\$143,742</u>
Liabilities:				
Undistributed Monies	\$68,661	\$9,922,014	(\$9,846,933)	\$143,742
Total Liabilities	<u>\$68,661</u>	<u>\$9,922,014</u>	<u>(\$9,846,933)</u>	<u>\$143,742</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2005**

	Balance December 31, 2004	Additions	Deductions	Balance December 31, 2005
<u>Resident</u>				
Assets:				
Restricted Assets:				
Cash and Cash Equivalents	\$38,623	\$222,837	(\$236,186)	\$25,274
Total Assets	<u>\$38,623</u>	<u>\$222,837</u>	<u>(\$236,186)</u>	<u>\$25,274</u>
Liabilities:				
Undistributed Monies	\$38,623	\$222,837	(\$236,186)	\$25,274
Total Liabilities	<u>\$38,623</u>	<u>\$222,837</u>	<u>(\$236,186)</u>	<u>\$25,274</u>
<u>Workers Compensation Fund</u>				
Assets:				
Cash and Cash Equivalents	\$0	\$711,906	(\$698,630)	\$13,276
Total Assets	<u>\$0</u>	<u>\$711,906</u>	<u>(\$698,630)</u>	<u>\$13,276</u>
Liabilities:				
Undistributed Monies	\$0	\$711,906	(\$698,630)	\$13,276
Total Liabilities	<u>\$0</u>	<u>\$711,906</u>	<u>(\$698,630)</u>	<u>\$13,276</u>
<u>Board of Elections Fees Fund</u>				
Assets:				
Cash and Cash Equivalents	\$0	\$5,085	(\$5,055)	\$30
Total Assets	<u>\$0</u>	<u>\$5,085</u>	<u>(\$5,055)</u>	<u>\$30</u>
Liabilities:				
Undistributed Monies	\$0	\$5,085	(\$5,055)	\$30
Total Liabilities	<u>\$0</u>	<u>\$5,085</u>	<u>(\$5,055)</u>	<u>\$30</u>
<u>Total - All Agency Funds</u>				
Assets:				
Cash and Cash Equivalents	\$16,346,124	\$240,195,865	(\$240,336,541)	\$16,205,448
Cash and Cash Equivalents in Segregated Accounts	1,159,920	51,391,360	(49,571,622)	2,979,658
Receivables:				
Taxes	132,758,486	149,345,884	(132,758,486)	149,345,884
Intergovernmental	1,421,934	1,429,449	(1,421,934)	1,429,449
Special Assessments	22,034,951	21,160,497	(22,034,951)	21,160,497
Total Assets	<u>\$173,721,415</u>	<u>\$463,523,055</u>	<u>(\$446,123,534)</u>	<u>\$191,120,936</u>
Liabilities:				
Intergovernmental Payables	\$162,703,035	\$390,321,237	(\$374,521,464)	\$178,502,808
Undistributed Monies	11,018,380	73,201,818	(71,602,070)	12,618,128
Total Liabilities	<u>\$173,721,415</u>	<u>\$463,523,055</u>	<u>(\$446,123,534)</u>	<u>\$191,120,936</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, 2005***

<u>Capital Assets</u>	
Land	\$6,634,633
Buildings and Improvements	17,933,695
Machinery and Equipment	12,138,128
Infrastructure	<u>70,434,755</u>
Total Capital Assets	<u><u>\$107,141,211</u></u>
<u>Investment in Capital Assets</u>	
General Fund	\$26,449,504
Special Revenue Funds	1,485,596
Capital Project Funds	8,197,966
Donated	1,000,000
Infrastructure Acquired Prior to 2003	<u>70,008,145</u>
Total Investment in Capital Assets	<u><u>\$107,141,211</u></u>

LICKING COUNTY, OHIO

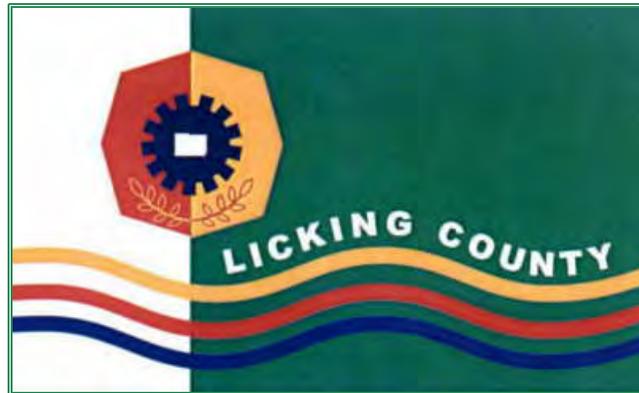
***Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity
December 31, 2005***

<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	\$3,605,846	\$3,202,843	\$0	\$8,754,501
Judicial	0	1,820	935,840	0	937,660
Public Safety	608,306	13,560,058	3,531,318	0	17,699,682
Public Works	3,983,902	15,867	2,635,230	70,434,755	77,069,754
Health	96,613	750,104	953,630	0	1,800,347
Human Services	<u>0</u>	<u>0</u>	<u>879,267</u>	<u>0</u>	<u>879,267</u>
Total Capital Assets	<u>\$6,634,633</u>	<u>\$17,933,695</u>	<u>\$12,138,128</u>	<u>\$70,434,755</u>	<u>\$107,141,211</u>

LICKING COUNTY, OHIO

***Capital Assets Used in the Operation of Governmental Funds
Schedule Changes by Function and Activity
For Year Ended December 31, 2005***

<u>Function</u>	<u>December 31, 2004</u>	<u>Transfers</u>	<u>Additions</u>	<u>Deletions</u>	<u>December 31, 2005</u>
General Government	\$7,534,079	\$0	\$1,220,422	\$0	\$8,754,501
Judicial	1,089,295	(244,749)	93,114	0	937,660
Public Safety	16,539,416	244,749	915,517	0	17,699,682
Public Works	74,587,776	0	2,481,978	0	77,069,754
Health	1,738,844	0	61,503	0	1,800,347
Human Services	<u>800,448</u>	<u>0</u>	<u>78,819</u>	<u>0</u>	<u>879,267</u>
Total Capital Assets	<u>\$102,289,858</u>	<u>\$0</u>	<u>\$4,851,353</u>	<u>\$0</u>	<u>\$107,141,211</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>
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
2005	18,943,606	449,595	37,737,723	1,514,814	7,417,483	19,266,943	2,486,917	2,866,744	1,784,546	92,468,371

(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>
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
2005	35,151,626	37,242,953	9,574,416	310,590	1,887,724	393,818	850,686	2,872,240	88,284,053

(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

Collection Year	Total Tax Levy	Current Tax Collections	Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collections to Tax Levy	Accumulated Outstanding Delinquent Taxes	Percentage of Accumulated Delinquent Taxes to Total Tax Levy
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%
2005	21,284,960	19,396,783	604,287	20,001,070	93.97%	1,283,890	6.03%

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	
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%
2005	3,283,718	9,382,051	128,165	128,165	235,620	248,021	3,647,503	9,758,237	37.38%

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	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
General Fund	2.20	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	0.90
Mental Health	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total County Rate	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.40
SCHOOL DISTRICTS										
Granville EVSD	69.70	69.50	69.10	69.00	73.50	73.49	73.49	81.19	82.71	82.71
Heath CSD	40.10	43.10	43.10	43.10	48.38	48.22	50.52	50.10	50.20	49.28
Johnstown Monroe LSD	42.12	44.16	43.58	40.85	39.64	39.50	39.58	39.58	39.30	30.70
Lakewood LSD	38.80	38.80	42.50	42.11	42.09	41.96	41.75	47.55	47.40	45.92
Licking Heights LSD	40.70	40.70	40.10	39.60	48.50	48.10	47.53	47.52	47.52	48.50
Licking Valley LSD	30.90	30.90	39.70	38.90	38.48	38.38	37.18	37.00	36.93	36.30
Newark CSD	48.00	49.00	49.00	31.25	31.22	31.21	31.14	31.13	37.02	36.35
North Fork LSD	37.00	37.00	37.00	37.00	35.75	35.75	35.29	35.29	35.17	34.34
Northridge LSD	47.17	39.47	39.20	38.10	37.85	37.80	37.28	37.15	37.05	36.70
Southwest Licking LSD	40.38	40.38	45.16	43.15	43.15	42.88	31.90	31.70	32.62	38.83
Centerburg	39.20	34.10	34.10	34.10	41.16	41.16	41.16	41.16	41.16	39.05
East Knox	45.50	45.50	44.00	42.70	47.20	43.40	43.40	42.40	42.20	41.97
Northern	32.80	32.80	32.80	32.80	35.72	35.72	35.72	35.72	35.72	35.72
Plain	39.08	50.45	49.34	47.46	52.17	52.03	50.17	59.19	58.10	56.16
Reynoldsburg	49.55	54.40	54.22	54.59	54.49	54.38	57.30	57.31	58.53	59.30
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	41.50	41.40	41.10	40.60	40.50	46.59	44.00	44.00	43.90

(Continued)

LICKING COUNTY, OHIO

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

	<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>	<u>2005</u>
JOINT VOCATIONAL SCHOOL DISTRICTS										
Licking County Joint Vocation School	2.00	2.00	2.00	2.00	2.00	2.00	3.00	2.80	3.00	3.00
Coshocton	2.00	2.00	2.00	2.00	2.00	2.50	2.50	2.50	2.50	2.50
Eastland	1.20	1.20	2.00	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	5.40	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	0.40	10.40	10.40	10.40	10.40	10.40	10.40
Reynoldsburg City	0.79	0.78	0.77	0.76	0.76	0.70	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	13.20	13.20	13.20	16.20	11.00	11.20	11.20	11.20	11.20
Granville	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.50	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	15.30	15.30	13.30	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	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**

<u>TOWNSHIPS</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>	<u>2005</u>
Bennington	9.40	9.40	9.40	9.40	9.40	9.40	9.40	9.40	9.40	9.40
Bowling Green	4.80	4.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80
Burlington	9.70	9.70	7.20	7.20	7.20	7.20	7.20	7.20	7.20	10.10
Eden	5.80	5.80	5.80	5.80	5.80	5.80	5.80	8.30	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	6.70	6.70
Franklin	5.70	6.20	6.20	6.20	7.20	7.20	7.20	4.80	4.80	4.80
Granville	7.50	9.50	9.50	9.50	11.35	11.00	11.00	11.00	11.00	14.85
Hanover	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30
Harrison	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90
Hartford	10.20	10.20	10.20	10.20	10.20	10.20	10.20	10.20	13.20	13.20
Hopewell	6.80	6.80	7.80	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	11.90	11.90	11.90	11.90	11.90
Liberty	6.90	6.90	6.90	6.90	6.90	6.90	6.90	10.00	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	0.00	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	4.90	4.90
Madison	9.40	8.50	8.50	8.50	8.50	8.50	8.50	8.50	8.50	8.50
Mary Ann	9.51	9.47	9.02	8.50	8.50	8.20	8.20	8.20	8.20	8.20
Monroe	6.80	6.80	7.90	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	7.10	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	11.54	10.70	10.70	10.70	10.70	11.60	11.60	11.60	11.50	14.20
Union	4.70	4.70	6.20	6.20	6.20	6.20	6.20	7.00	6.20	6.20
Washington	5.60	8.60	8.60	8.60	8.60	8.60	8.60	10.35	10.35	10.35
<u>MISCELLANEOUS</u>										
West Licking Joint Fire District	8.50	8.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50	11.50
New Albany Plain Local Park District	0.00	0.00	0.00	0.00	0.75	0.75	0.75	1.27	1.87	1.72
Knox County Library District	0.80	0.80	0.80	0.80	0.80	0.70	0.70	0.65	0.58	0.54

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>
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%
2005	357,193	220,080	61.61%

Source: Licking County Auditor

LICKING COUNTY, OHIO

**COMPUTATION OF LEGAL DEBT MARGIN
DECEMBER 31, 2005**

	<u>Total Debt</u>	<u>Unvoted Debt</u>
Net Assessed Valuation	\$3,647,502,780	\$3,647,502,780
Legal Debt Limitation (%) ⁽¹⁾	2.45%	1.00%
Legal Debt Limitation (\$) ⁽¹⁾	89,503,080	36,475,028
Applicable County Debt Outstanding ⁽²⁾	12,707,869	12,707,869
Less Applicable Debt		
Service Fund Amounts ⁽³⁾	(3,634,915)	(3,634,915)
Net Indebtedness Subject		
To Limitation	<u>9,072,954</u>	<u>9,072,954</u>
Legal Debt Margin	<u><u>\$80,430,126</u></u>	<u><u>\$27,402,074</u></u>

(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

<u>Year</u>	<u>Population (1)</u>	<u>Assessed Value (2)</u>	<u>Gross Bonded Debt (3)</u>	<u>Debt Service Funds Available (4)</u>	<u>Net Bonded Debt</u>	<u>Ratio of Net Bonded Debt to Assessed Valuation</u>	<u>Net Bonded Debt Per Capita</u>
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
2005	152,866	3,647,502,780	10,346,869	3,634,915	6,711,954	0.18%	43.91

(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>
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%
2005	971,911	608,053	1,579,964	92,468,371	1.71%

(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, 2005

	<u>Debt Outstanding (1)</u>	<u>Percent Applicable to County</u>	<u>Amount Applicable to County</u>
Direct Debt: County	\$12,707,869	100.00%	\$12,707,869
Overlapping Subdivisions:			
<i>School Districts:</i>			
Heath CSD	231,670	7.78%	18,024
Lakewood LSD	375,577	11.48%	43,116
Norhridge LSD	385,119	5.58%	21,490
Southwest Licking LSD	573,936	14.47%	83,049
<i>Cities:</i>			
Heath City	7,425,000	8.30%	616,275
Newark City	3,721,401	22.71%	845,130
Pataskala City	1,072,654	8.38%	89,888
Reynoldsburg City	26,962,931	4.91%	1,323,880
<i>Villages:</i>			
Alexandria Village	2,030,679	0.18%	3,655
Granville Village	1,743,551	4.21%	73,403
Johnstown Village	9,776,458	2.52%	246,367
Kirkersville Village	474,638	0.25%	1,187
New Albany	16,259,264	0.03%	4,878
			<u>3,370,342</u>

(Continued)

LICKING COUNTY, OHIO

**COMPUTATION ALL OF DIRECT AND OVERLAPPING
GENERAL OBLIGATION DEBT
DECEMBER 31, 2005**

	<u>Debt Outstanding (1)</u>	<u>Percent Applicable to County</u>	<u>Amount Applicable to County</u>
<i>Townships:</i>			
Bennington	60,000	1.03%	\$618
Bowling Green	34,807	0.84%	292
Franklin	61,362	1.18%	724
Hartford	109,771	0.87%	955
Hopewell	34,500	0.64%	221
Licking	89,946	1.70%	1,529
Mckean	32,144	1.04%	334
Madison	82,384	1.62%	1,335
Mary Ann	53,483	0.84%	449
Newton	151,465	1.58%	2,393
Perry	8,785	0.68%	60
St. Albans	172,000	1.75%	3,010
Overlapping Debt			<u>3,382,262</u>
Total Direct and Overlapping General Obligation Debt			<u><u>\$16,090,131</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>
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
2005	1,933,917	2,056,037	(122,120)	115,800	(1.05)

(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>
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%
2005	152,866	14,531	5.5%

(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
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
2005	N/A	90,058,560	N/A	12,832,460

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

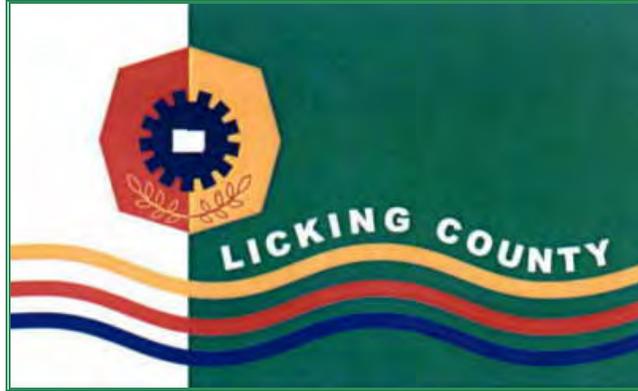
LICKING COUNTY, OHIO

PRINCIPAL TAXPAYERS (PROPERTY TAX) DECEMBER 31, 2005

<u>Taxpayer</u>	<u>Type of Business</u>	<u>2005 Assessed Valuation (Tax Duplicate)</u>	<u>Total Assessed Valuation</u>
1. Ohio Power Company	Public Utility	\$40,353,270	1.11%
2. Columbus Southern Power Company	Public Utility	19,485,660	0.53%
3. Licking Rural Electric	Public Utility	15,254,230	0.42%
4. Glimcher Properties	Property Developers	14,329,140	0.39%
5. MJB Holdings LLC	Property Developers	10,864,640	0.30%
6. Alltel	Public Utility	9,542,620	0.26%
7. United Telephone of Ohio	Public Utility	8,223,530	0.23%
8. Owens Corning Fiberglass	Insulation Products	6,925,930	0.19%
9. Dominion Transmission	Gas Lines	6,038,810	0.17%
10. National Gas & Oil	Gas Lines	5,777,210	0.16%
	Subtotal	<u>136,795,040</u>	<u>3.76%</u>
	All Others	<u>3,510,707,740</u>	<u>96.24%</u>
	Total	<u><u>\$3,647,502,780</u></u>	<u><u>100.00%</u></u>

Source: Licking County Auditor

LICKING COUNTY, OHIO





**Auditor of State
Betty Montgomery**

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P.O. Box 1140
Columbus, Ohio 43216-1140

Telephone 614-466-4514
800-282-0370

Facsimile 614-466-4490

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 3, 2006**