

Licking County, Ohio

Reports Issued Pursuant to
Government Auditing Standards
and
OMB Circular A-133

For the year ended December 31, 2009





Mary Taylor, CPA
Auditor of State

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

We have reviewed the *Independent Accountants' Report* of Licking County, prepared by Kennedy Cottrell Richards LLC, for the audit period January 1, 2009 through December 31, 2009. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

Mary Taylor

Mary Taylor, CPA
Auditor of State

July 8, 2010

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LICKING COUNTY
TABLE OF CONTENTS
DECEMBER 31, 2009

	<u>Page</u>
Schedule of Expenditures of Federal Awards	1
Notes to the Schedule of Expenditures of Federal Awards.....	4
Independent Accountants' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	5
Independent Accountants' Report on Compliance With Requirements Applicable to Major Federal Programs and Internal Control Over Compliance in Accordance With OMB Circular A-133	7
Schedule of Findings	9

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LICKING COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2009

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass Through Number	Disbursements
U.S. Department of Agriculture			
<i>Passed through the Ohio Department of Job and Family Services</i>			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-89-20-1092/G-1011-11-5065	\$ 581,353
ARRA State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-89-20-1092/G-1011-11-5066	58,583
Total U.S. Department of Agriculture			<u>639,936</u>
U.S. Department of Housing and Urban Development			
<i>Passed through Ohio Department of Development</i>			
Community Development Block Grants/State's Program	14.228	various	626,592
Total U.S. Department of Housing and Urban Development			<u>626,592</u>
U.S. Department of the Interior			
<i>Passed through</i>			
Partners for Fish and Wildlife	15.631	unknown	2,062
Total U.S. Department of the Interior			<u>2,062</u>
U. S. Department of Justice			
<i>Passed through the Ohio Office of Criminal Justice Services</i>			
Edward Byrne Memorial Grant	16.579	various	79,800
Public Safety Partnership and Community Policing Grants	16.710	unknown	283,396
Edward Byrne Memorial Justice Assistance Grant Program	16.738	unknown	106,220
ARRA Edward Byrne Memorial Competitive Grant Program	16.808	unknown	54,600
Total U.S. Department of Justice			<u>524,016</u>
U.S. Department of Labor			
<i>Passed through Area 7 Workforce Investment Board</i>			
WIA Cluster:			
WIA Adult Program	17.258	n/a	415,831
ARRA WIA Adult Program	17.258	n/a	33,715
WIA Adult Program - Admin	17.258	n/a	22,382
ARRA WIA Adult Program - Admin	17.258	n/a	598
Total WIA - Adult			<u>472,526</u>
WIA Youth Activities	17.259	n/a	351,641
ARRA WIA Youth Activities	17.259	n/a	457,310
WIA Youth Activities - Admin	17.259	n/a	2,775
ARRA WIA Youth Activities - Admin	17.259	n/a	7,790
			<u>819,516</u>

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass Through Number	Disbursements
WIA Dislocated Workers	17.260	n/a	632,150
ARRA WIA Dislocated Workers	17.260	n/a	202,423
WIA Dislocated Workers - Admin	17.260	n/a	25,523
			<u>860,096</u>
<i>Passed through the Ohio Department of Job and Family Services</i>			
WIA Youth Activities	17.259	n/a	16,123
Total WIA Cluster			<u>2,168,261</u>
Total U.S. Department of Labor			<u>2,168,261</u>
U.S. Department of Transportation			
<i>Direct Program</i>			
Airport Improvement Program	20.106	unknown	191,058
<i>Passed through Ohio Department of Transportation</i>			
Highway Planning and Construction Program	20.205	DOTC 14442	440,268
Federal Transit Formula Grants	20.507	unknown	337,336
Total U. S. Department of Transportation			<u>968,662</u>
U. S. Department of Education			
<i>Passed through Ohio Department of Developmental Disabilities</i>			
Special Education_Grants to States	84.027	unknown	24,460
<i>Passed through State Rehabilitation Services and Commissions</i>			
Rehabilitation Services_Vocational Rehabilitation Grants to States	84.126	unknown	95,391
Total U.S. Department of Education			<u>119,851</u>
U.S. Election Assistance Commission			
<i>Passed through Ohio Secretary of State's Office</i>			
Help America Vote Act Requirements Payments	90.401	unknown	21,721
Total U.S. Election Assistance Commission			<u>21,721</u>
U.S. Department of Health and Human Services			
<i>Passed through the Ohio Department of Job and Family Services</i>			
Temporary Assistance for Needy Families	93.558	G-89-20-1092/G-1011-11-5065	2,733,126
Child Support Enforcement	93.563	G-89-20-1093/G-1011-11-5066	2,336,354
ARRA Child Support Enforcement	93.563	G-89-20-1093/G-1011-11-5066	341,503
			<u>2,677,857</u>
Refugee and Entrant Assistance_State Administered Programs	93.566	unknown	65,957
Child Care and Development Fund Cluster:			
Child Care and Development Block Grant	93.575	G-89-20-1092	29,168
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	G-89-20-1092/G-1011-11-5065	5,765,075

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass Through Number	Disbursements
ARRA Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	G-89-20-1092/G-1011-11-5065	1,233,000
Total Child Care and Development Fund Cluster			<u>7,027,243</u>
Grants to States for Access and Visitation Programs	93.597	G-0401OHSAVP	7,280
Child Welfare Services_State Grants	93.645	G-89-20-1092/G-1011-11-5065	106,305
Foster Care_Title IV-E	93.658	G-1011-11-5065	2,435,949
ARRA Foster Care_Title IV-E	93.658	G-1011-11-5065	<u>176,948</u>
			2,612,897
Adoption Assistance	93.659	G-1011-11-5065	542,607
Chafee Foster Care Independence Program	93.674	G-89-20-1092/G-1011-11-5065	27,335
Medical Assistance Program	93.778	G-1011-11-5065	1,517,848
Social Services Block Grant	93.667	G-89-20-1092/G-1011-11-5065	1,340,061
<i>Passed through Ohio Department of Developmental Disabilities</i>			
Social Services Block Grant	93.667	n/a	115,863
Medical Assistance Program	93.778	n/a	15,599
ARRA Medical Assistance Program	93.778	n/a	<u>267,297</u>
			282,896
Total U.S. Department of Health and Human Services			<u><u>19,057,275</u></u>
U. S. Department of Homeland Security			
<i>Passed through Ohio EMA</i>			
Special Projects - Interoperable Emergency Communications Grant Program	97.001	unknown	3,356
Pre-Disaster Mitigation Competitive Grants	97.017	unknown	308,860
Emergency Management Performance Grants	97.042	unknown	95,063
Homeland Security Grant Program	97.067	unknown	287,690
Total U. S. Department of Homeland Security			<u><u>694,969</u></u>
Total Federal Financial Assistance			<u><u>\$ 24,823,345</u></u>

LICKING COUNTY

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2009

Note A – Significant Accounting Policies

The accompanying Schedule of Expenditures of Federal Awards 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 of Expenditures of Federal Awards.

Note C – Transfers between Federal Programs

The U.S. Department of Health and Human Services permits the Ohio Department of Job and Family Services (ODJFS) to transfer funds from the Temporary Assistance for Needy Families (93.558) program to the Social Services Block Grant (93.667) program and the Child Care and Development (93.596) program. Each year, a portion of Licking County’s Social Services Block Grant and Child Care and Development program allocations from ODJFS represent allowable TANF transfer funds.

During fiscal year 2009, approximately \$.9 million and \$3.2 million of the County’s Social Services Block Grant and Child Care Development program expenditures, respectively, were funds ODJFS transferred from the Temporary Assistance for Needy Families (93.558).

The Schedule of Expenditures of Federal Awards shows the County spent approximately \$2.7 million on the Temporary Assistance for Needy Families program. The amount reported for the Temporary Assistance for Needy Families program on the Schedule of Expenditures of Federal Awards excludes the amount ODJFS transferred to the Social Services Block Grant program and the Child Care and Development program. The amount ODJFS transferred to the Social Services Block Grant program is included in the federal program expenditures for this program. The amount ODJFS transferred to the Child Care and Development program is included in the federal program expenditures for this program. The following table shows the gross amount drawn for the Temporary Assistance for Needy Families program during the fiscal year 2009:

Total Temporary Assistance for Needy Families.....	\$ 6,916,808
Total reported as Social Services Block Grant.....	(941,660)
Total reported as Child Care and Development.....	<u>(3,242,022)</u>
Total reported as Temporary Assistance for Needy Families.....	\$ 2,733,126

Note D – Subrecipients

During fiscal year 2009, the County subgranted \$145,181 of the Temporary Assistance for Needy Families (93.558) to the Families and Children’s First Council to administer the Help Me Grow Program. This amount is included in the total Temporary Assistance for Needy Families amount reported on the Schedule of Expenditures of Federal Awards.

INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY 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 discretely presented component unit and remaining fund information of Licking County, Ohio (the County), as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 28, 2010. 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 the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of opining on the effectiveness of the County's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the County's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. Therefore, we cannot assure that we have identified all deficiencies, significant deficiencies, or material weaknesses. However, as described in the accompanying schedule of findings we identified a certain deficiency in internal control over financial reporting that we consider a material weakness and another deficiency we consider a significant deficiency.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies, resulting in more than a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and timely corrected. We consider finding 2009-001 described in the accompanying schedule of findings to be a material weakness.

A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider finding 2009-002 described in the accompanying schedule of findings to be a significant deficiency.

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed an instance of noncompliance or other matters we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2009-003.

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings. We did not audit the County's responses and, accordingly, we express no opinion on them.

We intend this report solely for the information and use of the management, County Commissioners, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.

A handwritten signature in black ink that reads "Kennedy Cottrell Richards LLC". The signature is written in a cursive, flowing style.

Kennedy Cottrell Richards LLC
June 28, 2010

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

Board of County Commissioners
Licking County
Newark, Ohio 43055

Compliance

We have audited the compliance of Licking County, Ohio (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that apply to each of its major federal programs for the year ended December 31, 2009. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the laws, regulations, contracts and grants applicable to each major federal program. Our responsibility is to express an opinion on the 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 included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing other procedures 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 the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2009.

Internal Control over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could directly and materially affect 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, but not for the purpose of opining on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, we cannot assure we have identified all deficiencies, significant deficiencies, or material weaknesses. However, as discussed below, we identified a certain deficiency in internal control over compliance that we consider to be a material weakness.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program compliance requirement. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of federal program compliance requirement will not be prevented, or timely detected and corrected. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings as item 2009-004 to be a material weakness.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of the County, as of and for the year ended December 31, 2009, and have issued our report thereon dated June 28, 2010. 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 expenditures of federal awards provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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

We intend this report solely for the information and use of the management, County Commissioners, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.



Kennedy Cottrell Richards LLC
June 28, 2010

LICKING COUNTY, OHIO

SCHEDULE OF FINDINGS

DECEMBER 31, 2009

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	Yes
(d)(1)(ii)	Were there any other significant deficiencies in internal control reported at the financial statement level (GAGAS)?	Yes
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	Yes
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	Yes
(d)(1)(iv)	Were there any other significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified: Workforce Investment Act Cluster Temporary Assistance for Needy Families Child Care Cluster Medical Assistance Cluster Social Services Block Grant Foster Care – Title IV-E Child Support Enforcement Program
(d)(1)(vi)	Are there any reportable findings under § .510(a) of Circular A-133?	Yes
(d)(1)(vii)	Major Programs (list):	Workforce Investment Act Cluster CFDA #17.258 Adult Program CFDA #17.258 Adult Program ARRA CFDA #17.259 Youth Activities CFDA #17.259 Youth Activities ARRA CFDA #17.260 Dislocated Workers CFDA #17.260 Dislocated Workers ARRA Temporary Assistance for Needy Families CFDA #93.558

LICKING COUNTY, OHIO

SCHEDULE OF FINDINGS

DECEMBER 31, 2009

		<p>Child Care Cluster CFDA #93.575 CCDBG CFDA #93.596 CCDF CFDA #93.713 ARRA - CCDBG</p> <p>Medical Assistance Cluster CFDA #93.775 (N/A) CFDA #93.776 (N/A) CFDA #93.777 (N/A) CFDA #93.778 Medical Assistance Program</p> <p>Social Services Block Grant CFDA #93.667</p> <p>Foster Care – Title IV-E CFDA #93.658</p> <p>Child Support Enforcement CFDA #93.563</p>
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	\$744,700
(d)(1)(ix)	Low Risk Auditee?	No

LICKING COUNTY, OHIO

SCHEDULE OF FINDINGS

DECEMBER 31, 2009

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

2009-001 MATERIAL WEAKNESS – FINANCIAL REPORTING

The compilation and presentation of materially correct financial statements and the related footnotes is the responsibility of management of the County. This responsibility remains intact, even if management decides to outsource this function for efficiency purposes, or any other reason, to another accountant or consultant. It is also important to note that independent auditors are not part of an entity's internal control structure and should not be relied upon by management to detect misstatements in the financial statements.

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

As a result of our audit, we identified material misstatements in the County's financial statements and footnotes, as well as other misstatements that were not necessarily material, but were more than inconsequential. We provided adjusting entries to the County and the misstatements were subsequently corrected. The misstatements are a strong indicator that the County does not have sufficient internal control procedures in place related to financial reporting.

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

Official's Response

The County Auditor and Treasurer will meet with the consultant to review the draft financial statements, related estimates and the supporting journal entries before the financial statements, related notes and schedules are presented to the independent auditors.

2009-002 SIGNIFICANT DEFICIENCY – CASH RECONCILIATION

It is management's responsibility to ensure that an adequate internal control structure is placed in operation to: prevent or detect misstatements in the accounting records; safeguard the entity's assets against loss; help ensure compliance with laws and regulations; and, provide a basis for measuring whether operations are achieving management's objectives. An effective internal control structure requires that bank statement and fund balances are reconciled on a monthly basis to zero or to an easily identifiable difference.

During fiscal year 2009, the County performed daily bank reconciliations and month end reconciliations. However, the identified differences were carried from month to month and not adjusted on the County's cash basis fund report. As a result, it was necessary for the County to make an adjustment to fund balance during 2010 for errors that were identified during 2009.

LICKING COUNTY, OHIO

SCHEDULE OF FINDINGS

DECEMBER 31, 2009

2009-002 SIGNIFICANT DEFICIENCY – CASH RECONCILIATION (Continued)

We recommend the County implement control procedures to ensure that all reconciling items are promptly investigated and adjusted, if necessary with adequate explanations and approval. We further recommend the reconciliation summary report be included with the financial statements to the Board each month for review and approval.

Official's Response

The County Treasurer will continue to review the monthly account reconciliations paying close attention to reconciling items to ensure that adjustments, if necessary, are posted in a timely manner.

2009-003 NONCOMPLIANCE – AMENDED CERTIFICATES OF ESTIMATED RESOURCES

Ohio Revised Code Section 5705.36 (A)(4) states, in part, upon determination by the fiscal officer of a subdivision that the revenue to be collected by the subdivision will be less than the amount included in an official certificate and that the amount of the deficiency will reduce available resources below the level of current appropriations, the fiscal officer shall certify the amount of the deficiency to the commission, and the commission shall certify an amended certificate reflecting the deficiency.

During our review, we noted that the actual receipts collected by the County in the Human Services fund and the Workforce Investment Act fund were less than the amounts included in the certificate of estimated resources and the amount of the deficiency caused the available resources to be below the level of current appropriations.

Fund	Actual Resources	Appropriations	Variance
Human Services	\$ 18,727,058	\$ 20,472,943	\$ (1,745,885)
Workforce Investment Act	\$ 1,811,665	\$ 2,457,420	\$ (645,755)

To ensure compliance with Ohio Revised Code Chapter 5705.36, we recommend the County amend the Certificate of Estimated Resources if it is believed that the revenue to be collected by the County will be less than the amount included in an official certificate and that the amount of the deficiency will reduce available resources below the level of current appropriations.

Official's Response

We understand the importance of monitoring budgetary compliance and will continue to strengthen our controls over the budgetary process to ensure compliance with Ohio budgetary laws and more importantly, to ensure the County maintains accountability and stewardship over public funds.

LICKING COUNTY, OHIO

SCHEDULE OF FINDINGS

DECEMBER 31, 2009

3. FINDINGS FOR FEDERAL AWARDS

2009-004 MATERIAL WEAKNESS – FEDERAL FINANCIAL REPORTING

CFDA Title and Number	Temporary Assistance for Needy Families - CFDA #93.558 Child Support Enforcement Program - CFDA #93.563
Grant Year(s)	2009 (7/1/08 - 6/30/09) and 2010 (7/1/09 - 6/30/10)
Federal Agency	U.S. Department of Health and Human Services
Pass-Through Agency	Ohio Department of Job and Family Services

Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments and Nonprofit Organizations*, section .300, states that the audit is responsible for preparing the Schedule of Expenditures of Federal Awards (SEFA). Section .310 states further that at a minimum, the schedule shall:

- (1) List individual federal programs by federal agency;
- (2) For federal awards received as a subrecipient, include the name of the pass-through entity and identifying number assigned by the pass-through entity;
- (3) Provide total federal awards expended for each individual federal program and the Catalog of Federal Domestic Assistance (CFDA) number or other identifying number when the CFDA information is not available;
- (4) Include notes that describe the significant accounting policies used in preparing the schedule;
- (5) If applicable, identify in the schedule the total amount provided to subrecipients from each federal program; and
- (6) If applicable, include in the schedule or a note to the schedule, the value of the federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end.

Management is responsible for implementing internal control procedures related to drafting the schedule of expenditures of federal awards and related notes that ensure accuracy and completeness and enable management to prevent and detect potential misstatements prior to audit. It is important to note that independent auditors are not part of an entity's internal control structure and should not be relied upon by management to detect misstatements.

When documenting the County's procedures related to drafting the SEFA and related notes, we noted an absence of internal control procedures to ensure accuracy and completeness. This lack of internal controls was further evidenced in our testing of the SEFA and related notes, where we noted the following:

- (1) The name of the federal agency was missing for numerous programs;
- (2) The name and/or identifying number of the pass-through entity was missing for numerous programs;
- (3) The CFDA number or other identifying number was missing for numerous programs;
- (4) Where applicable, the schedule did not identify the amount provided to subrecipients;
- (5) The schedule included disbursements of one of the County's subrecipients; and
- (6) Disbursement amounts were misstated for numerous programs.

LICKING COUNTY, OHIO

SCHEDULE OF FINDINGS

DECEMBER 31, 2009

In total, 11 programs were misstated, resulting in a net reduction in total federal disbursements of \$2,653,600. The absence of the internal controls that led to these errors is primarily the result of a lack of experience preparing the SEFA and related notes, coupled with a lack of knowledge of the requirements of OMB Circular A-133.

We recommend that the County devise and implement internal control procedures capable of ensuring the accuracy and completeness of the County's SEFA and related notes and prevent these errors from occurring in future periods. Individuals responsible for drafting the SEFA must be knowledgeable of the applicable requirements. In addition, information provided by the various departments throughout the County must be accompanied by appropriate supporting documentation (i.e. grant agreements) and traced to the County's general ledger.

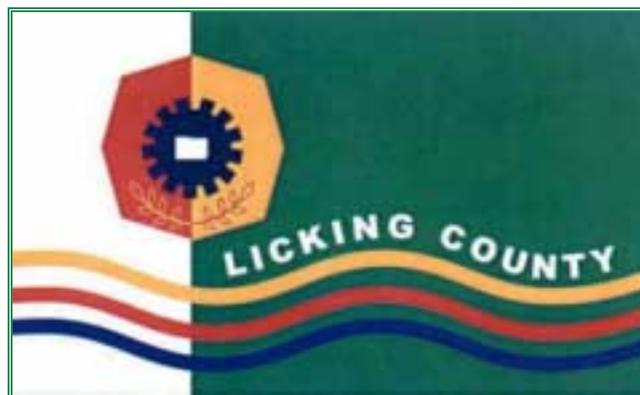
Official's Response

The County understands the importance of an accurate federal schedule and will designate and train an individual to take responsibility for the preparation of a complete and accurate federal schedule for future audits.

2009
Comprehensive Annual Financial Report
Year Ended December 31, 2009



Licking County Ohio



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2009

*J. Terry Evans
County Auditor*

*Prepared by the
Licking County Auditor's Office*

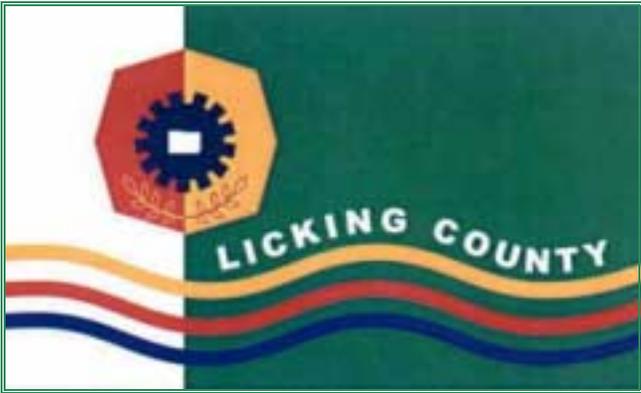


TABLE OF CONTENTS

LICKING COUNTY, OHIO

I INTRODUCTORY SECTION

A Letter of Transmittalvii
B List of Elected Officials xiv
C County Organizational Chartxv
D Certificate of Achievement for Excellence in Financial Reporting..... xvi

II FINANCIAL SECTION

A Report of Independent Accountants1
B Management’s Discussion and Analysis.....3
C Basic Financial Statements:
 Government-wide Financial Statements:
 Statement of Net Assets12
 Statement of Activities16
 Fund Financial Statements:
 Governmental Funds:
 Balance Sheet.....18
 Reconciliation of Total Governmental Fund Balances to Net Assets of
 Governmental Activities22
 Statement of Revenues, Expenditures and Changes in Fund Balances24
 Reconciliation of the Statement of Revenues, Expenditures and Changes
 in Fund Balances to the Statement of Activities26
 Statement of Revenues, Expenditures and Changes in Fund Balance
 Budget and Actual (Non-GAAP Budgetary Basis):
 General Fund27
 Public Assistance Fund.....28
 Community MRDD Fund29
 Children’s Services Fund.....30
 Proprietary Funds:
 Statement of Net Assets32
 Statement of Revenues, Expenses and Changes in Fund Net Assets.....33
 Statement of Cash Flows34
 Fiduciary Funds:
 Statement of Assets and Liabilities.....36
Notes to the Basic Financial Statements37

D Combining and Individual Fund Statements and Schedules:

Nonmajor Governmental Financial Statements:

Combining Balance Sheet	82
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	83
Combining Balance Sheet – Nonmajor Special Revenue Funds.....	84
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Special Revenue Funds.....	92
Combining Balance Sheet – Nonmajor Debt Service Funds.....	100
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Debt Service Funds.....	101
Combining Balance Sheet – Nonmajor Capital Projects Funds.....	102
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Capital Projects Funds.....	104
Individual Schedules of Revenues, Expenditures and Changes in Fund Balance Budget and Actual (Non-GAAP Budgetary Basis):	

Major Governmental Funds:

<i>General Fund</i>	106
<i>Special Revenue Funds:</i>	
Public Assistance Fund.....	114
Community MRDD Fund	115
Children's Services Fund	116

Nonmajor Governmental Funds:

<i>Special Revenue Funds:</i>	
Dog and Kennel Fund.....	117
Real Estate Assessment Fund	118
Motor Vehicle and Gasoline Tax Fund.....	119
Adult Probation Fund.....	120
Planning Fund.....	121
Litter Control and Recycling Fund	122
Child Support Enforcement Fund	123
Senior Citizen Levy Fund	124
Indigent Guardianship Fund	125
Legal Research Fund	126

Nonmajor Governmental Funds: (Continued)

Special Revenue Funds (Continued):

Computer Replacement Fund	127
Certificate of Title Fund	128
County Recorder Equipment Fund	129
Concealed Handgun Licensing Fund	130
Sheriff Grants Fund	131
Local Delinquency Prevention Fund	132
Juvenile Indigent Alcohol Treatment Fund	133
Community Based Facility Fund	134
Emergency Planning Fund.....	135
Granville South Sanitary Sewer Fund.....	136
Southwest Licking Watershed Fund	137
Johnstown-Monroe Sewer Fund	138
Conduct of Business Fund	139
Buildings and Flood Plain Fund	140
Domestic Violence Fund	141
County Court Special Projects Fund.....	142
Indigent Counsel Fees Fund	143
Coroners Laboratory Fund.....	144
Delinquent Tax Collection Fund.....	145
Law Enforcement Education Fund	146
Open Space and Recreation Fund	147
911 Wireless Funding Fund.....	148
Department of Youth Services Fund.....	149
Transit Board Fund	150
Ditch Maintenance Fund.....	151
Homeland Security Grant Fund	152
Polling Place Accessibility Grant Fund	153
Domestic Court Special Projects Fund	154
Mediation Institutionalization Grant Fund.....	155

Debt Service Funds:

General Obligation Debt Fund.....156
Special Assessment Debt Fund.....157

Capital Projects Funds:

Permanent Improvement Fund.....158
Road Projects Fund.....159
Airport Construction Fund.....160
Capital Grants Fund.....161
Bike Path Fund.....162
Computer Acquisition Fund.....163
Special Assessment Construction Fund.....164

Fiduciary Funds – Agency Fund:

Combining Statement of Changes in Assets and Liabilities168

Capital Assets Used in the Operation of Governmental Funds:

Schedule by Source.....177
Schedule by Function and Activity.....178
Schedule of Changes by Function and Activity.....180

III

STATISTICAL SECTION

Net Assets by Component - Last Seven Years S 2

Changes in Net Assets - Last Seven Years..... S 4

Fund Balances, Governmental Funds - Last Ten Years S 8

Changes in Fund Balances, Governmental Funds - Last Ten Years S 10

Assessed Valuations and Estimated True Values of Taxable Property - Last Ten Years S 14

Property Tax Rates of Direct and Overlapping Governments - Last Ten Years S 16

Principal Taxpayers - Property Tax - Current Year and Nine Years Ago..... S 19

Property Tax Levies and Collections - Last Ten Years..... S 20

Taxable Sales by Industry (Category) - Last Eight Years S 22

Ratio of Outstanding Debt By Type - Last Ten Years S 24

Ratios of General Bonded Debt Outstanding - Last Ten Years..... S 26

Computation of Direct and Overlapping Debt Attributable to
Governmental Activities - Current Year S 29

Debt Limitations - Last Ten Years S 30

Pledged Revenue Coverage - Last Ten Years S 32

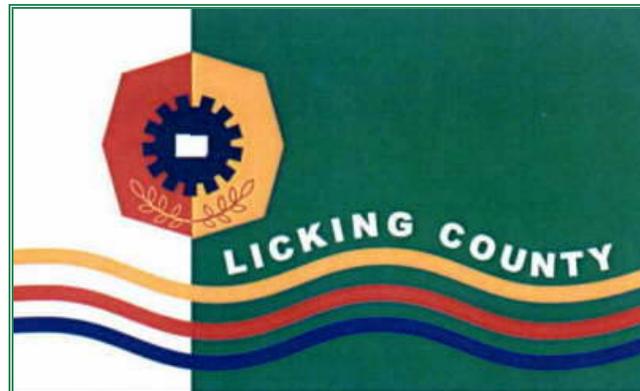
Demographic and Economic Statistics - Last Ten Years S 34

Principal Employers - Current Year and Seven Years Ago S 36

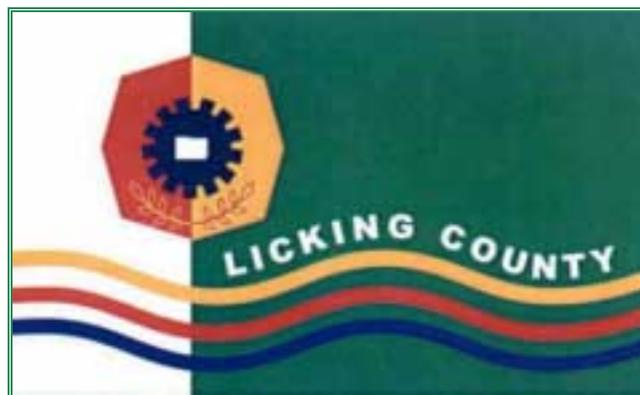
Full Time Equivalent Employees by Function - Last Four Years S 37

Operating Indicators by Function - Last Eight Years..... S 38

Capital Asset Statistics by Function - Last Ten Years S 44



INTRODUCTORY SECTION



J. Terry Evans

Licking County Auditor

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

June 28, 2010

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, 2009 is hereby presented to its citizens. The report has been prepared in accordance with generally accepted accounting principles established by statements of the Governmental Accounting Standards Board (GASB), other authoritative pronouncements and guidelines recommended by the Government Finance Officers Association of the United States and Canada (GFOA).

Introduction

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

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

The Reporting Entity:

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

***Letter of Transmittal
For the Year Ended December 31, 2009***

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 2 cities that overlap into adjoining counties. The County has only those powers conferred upon it by Ohio statutes. A three member Board of County Commissioners is elected at large in even numbered years for overlapping four year terms. The Board of County Commissioners serves as the taxing authority, the contracting body and the chief administrator of public services for the County. The Board of County Commissioners prepares and adopts the annual operating budget and makes the annual appropriation measure for expenditures of all County funds. In addition to the Board of County Commissioners, the offices of the County Auditor and County Treasurer are included in the category of general government and are of particular importance to the financial affairs of the County.

The County Auditor is elected to a four year term and serves as the chief fiscal officer for the County and the tax assessor for all political subdivisions within the County. According to state law, a complete reappraisal must be conducted every six years 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

***Letter of Transmittal
For the Year Ended December 31, 2009***

distributes funds to creditors in payment of liabilities incurred by the County. The Auditor is also responsible for the County payroll and has other statutory accounting responsibilities. The Auditor is, by state law, secretary of the County Board of Revision and the County Budget Commission.

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

The other elected officials serving four year terms are the Prosecuting Attorney who serves as the third and final member of the County Budget Commission, the Clerk of Courts, the Recorder, the Sheriff, the Engineer and the Coroner. Two General Division Common Pleas Court Judges, two Domestic Relations Judges and one Juvenile/Probate Judge are elected to six year terms.

Economic Outlook

Licking County is one of the fastest growing areas in Ohio. The 2009 unemployment rate for Licking County was 9.3%. Historically, Licking County has experienced lower unemployment rates than that of Ohio and the nation as a whole.

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

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

The State of Ohio is close to finishing the widening and improvement of State Route 161. This area will surely see economic growth with commercial, industrial and residential development, which will benefit the County, townships, villages and schools districts along State Route 161. This also will help with the flow of traffic between Newark and Columbus for those who commute daily.

***Letter of Transmittal
For the Year Ended December 31, 2009***

Major Initiatives and Financial Planning

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. These services should increase with the widening and improvement of State Route 161.

Construction of a new records center for the County government was completed in 2009. The commissioners have met with other elected officials to address the needs of those offices. The commissioners and various elected officials have viewed other County record centers in order to determine the size and space requirements for the new facility.

The issues which are most likely to have an impact on the County's long term financial planning are the need for additional office space as well as the deteriorated state of County buildings. Although some debt issuance is probable in response to these needs, the County will look to control expenditures to maintain liquidity while addressing these issues.

Financial Information

Internal Control, Budgetary Control and the Accounting System:

Development of the County's accounting system included substantial consideration of the adequacy of the internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute assurance that:

1. The County's assets are protected against loss and unauthorized use or disposition; and
2. Reliable financial reports for preparing financial statements and providing accountability for assets are maintained.

The concept of reasonable assurance states that internal controls should be evaluated applying the following criteria:

1. The expense associated with providing the internal controls should not exceed the benefits likely to be derived from their implementation; and
2. The evaluation of the offsetting costs and benefits involves estimates and judgment by the County administration and members of the Auditor's office.

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

***Letter of Transmittal
For the Year Ended December 31, 2009***

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

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

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

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

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

Risk Management:

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

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

***Letter of Transmittal
For the Year Ended December 31, 2009***

In addition to the above coverages the County administers a self-insured risk program for employee medical and dental coverage.

Other Information

Independent Audit:

The basic financial statements of Licking County were audited by Kennedy Cottrell Richards LLC. 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, 2008. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards in state and local government financial reporting. To be awarded a Certificate of Achievement, a governmental unit must prepare an easily readable and efficiently organized Comprehensive Annual Financial Report whose contents satisfy all program standards. The report must satisfy both generally accepted accounting principles (GAAP) and applicable legal requirements respective to the reporting entity.

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

Public Disclosure:

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

Acknowledgments:

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

***Letter of Transmittal
For the Year Ended December 31, 2009***

I would like to extend recognition to the staff of the accounting department, Sherri Yount, 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 Annual Financial Report for Licking County.

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

Respectfully,



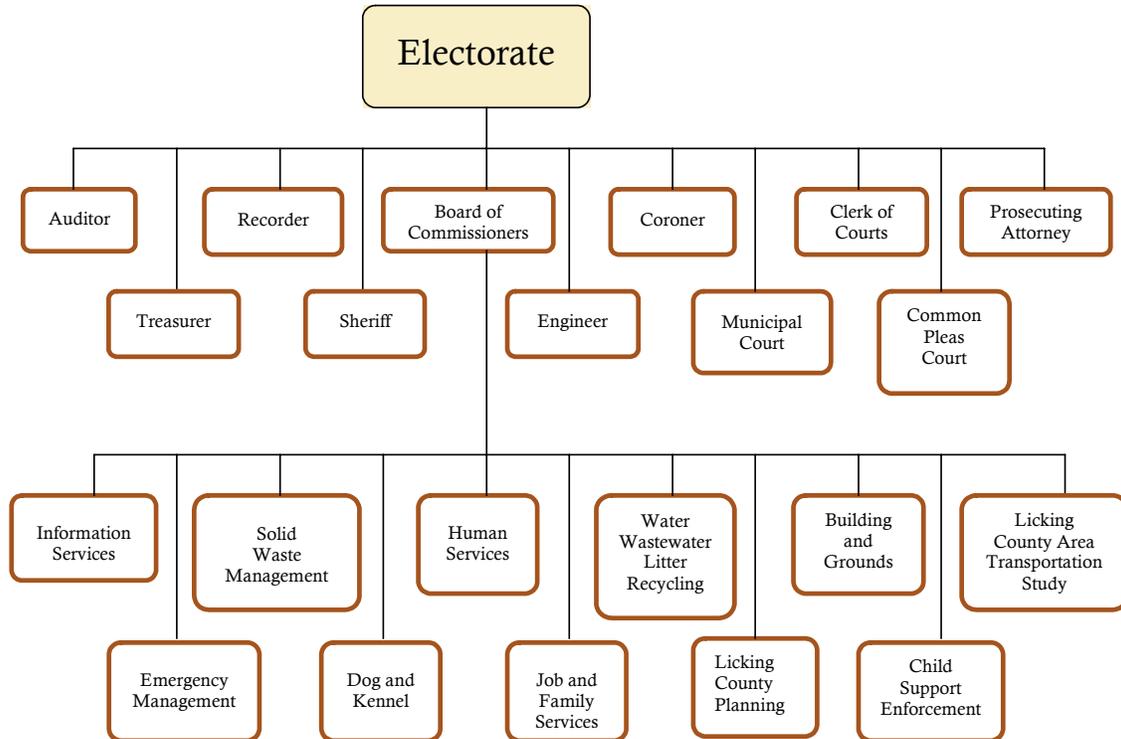
J. Terry Evans
Licking County Auditor

LICKING COUNTY, OHIO

**List of Elected Officials
For the Year Ended December 31, 2009**

<u>NAME</u>	<u>OFFICE</u>	<u>TERM EXPIRES</u>
BOARD OF COUNTY COMMISSIONERS		
Doug Smith	Commissioner	12/31/10
Timothy E. Bubb	Commissioner	01/01/13
Bradley B. Feightner	Commissioner	01/02/13
OTHER ELECTED OFFICIALS		
J. Terry Evans	Auditor	03/13/11
Michael L. Smith	Treasurer	09/01/13
Timothy Lollo	Engineer	01/06/13
Gary Walters	Clerk of Courts	01/06/13
Bryan Long	Recorder	01/06/13
Timothy (Randy) Thorp	Sheriff	01/06/13
Kenneth W. Oswalt	Prosecutor	01/06/13
Dr. Robert Raker	Coroner	01/06/13
COMMON PLEAS COURT		
Honorable Jon Spahr	Judge	12/31/12
Honorable Thomas Marcelain	Judge	02/08/15
<i>Domestic Division:</i>		
Honorable Richard P. Wright	Judge	12/31/14
Honorable Craig Baldwin	Judge	12/31/10
<i>Probate/Juvenile Division:</i>		
Honorable Robert Hoover	Judge	02/08/15
COUNTY MUNICIPAL COURT		
Honorable Michael Higgins	Judge	12/31/13
Honorable David Branstool	Judge	12/31/11
Marcia J. Phelps	Clerk of Courts	12/31/13

**County Organizational Chart
For the Year Ended December 31, 2009**



County Boards and Committees

Board of Revision
 Children's Services Board
 Human Services Advisory Board
 Board of Elections
 County Budget Commission
 Veterans Services Board
 Workforce Policy Board
 Farmland Preservation Task Force

Investment Advisory Committee
 Alcohol, Drug Addiction and
 Mental Health Services Board
 Mental Retardation/Development
 Disabilities Board
 Water/Wastewater Advisory Committee
 Multi-County Juvenile Detention Board

Microfilming Board
 Planning Commission
 Record Commission
 Solid Waste Advisory Committee
 Park District Board
 Public Defender Commission
 Licking County Transit Board

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

Licking County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2008

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.



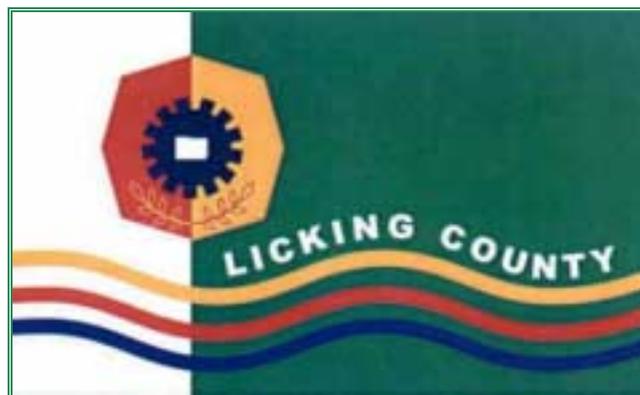
A stylized, handwritten signature in black ink.

President

A handwritten signature in black ink, appearing to read "Jeffrey R. Enos".

Executive Director

FINANCIAL SECTION



INDEPENDENT ACCOUNTANTS' REPORT

Board of County Commissioners
Licking County
Newark, Ohio 43035

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Licking County, Ohio (the County), as of and for the year ended December 31, 2009, which collectively comprise the County's basic 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 opinions 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 the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure 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 our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Licking County as of December 31, 2009, 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's Services Fund, for the year ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2010, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

The Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information accounting principles generally accepted in the United States of America requires. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements. The Introductory Section, Combining Statements, Individual Fund Schedules, and Statistical Section provide additional information and are not a required part of the basic financial statements. We subjected the Combining Statements and Individual Fund Schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

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

KENNEDY COTTRELL RICHARDS LLC

A handwritten signature in cursive script that reads "Kennedy Cottrell Richards LLC".

June 28, 2010

This discussion and analysis of Licking County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2009. 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 2009 are as follows:

- ❑ In total, net assets decreased \$2,286,220. Net assets of governmental activities decreased \$3,016,425, which represents a 3% change from 2008. Net assets of business-type activities increased \$730,205 or approximately 7% from 2008.
- ❑ General revenues accounted for \$61,765,505 in revenue or 56% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for \$48,127,695 or 44% of total revenues of \$109,893,200.
- ❑ The County had \$109,347,990 in expenses related to governmental activities; only \$45,220,674 of these expenses were offset by program specific charges for services, grants or contributions.
- ❑ Among major funds, the general fund had \$41,223,552 in revenues and \$42,497,986 in expenditures. The general fund's fund balance decreased from \$12,171,116 to a balance of \$8,062,731.

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.

**Management's Discussion and Analysis
For the Year Ended December 31, 2009**

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 2009 compared to 2008.

	Governmental Activities		Business-type Activities		Total	
	Restated				Restated	
	2009	2008	2009	2008	2009	2008
Current and other assets	\$83,755,488	\$86,981,084	\$4,222,139	\$3,983,966	\$87,977,627	\$90,965,050
Capital assets, Net	66,565,866	64,678,187	18,725,135	18,386,169	85,291,001	83,064,356
Total assets	150,321,354	151,659,271	22,947,274	22,370,135	173,268,628	174,029,406
Long-term debt outstanding	12,773,583	13,549,591	11,001,779	11,128,394	23,775,362	24,677,985
Other liabilities	33,887,815	31,433,299	141,235	167,686	34,029,050	31,600,985
Total liabilities	46,661,398	44,982,890	11,143,014	11,296,080	57,804,412	56,278,970
Net assets						
Invested in capital assets, net of related debt	53,870,514	53,209,177	7,783,689	7,312,193	61,654,203	60,521,370
Restricted	23,768,761	24,638,502	0	0	23,768,761	24,638,502
Unrestricted	26,020,681	28,828,702	4,020,571	3,761,862	30,041,252	32,590,564
Total net assets	\$103,659,956	\$106,676,381	\$11,804,260	\$11,074,055	\$115,464,216	\$117,750,436

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LICKING COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2009**

Unaudited

Changes in Net Assets – The following table shows the changes in net assets for 2009 compared to 2008:

	Governmental Activities		Business-type Activities		Total	
	2009	2008	2009	2008	2009	2008
Revenues						
Program Revenues:						
Charges for Services and Sales	\$10,788,541	\$10,628,997	\$2,907,021	\$2,542,893	\$13,695,562	\$13,171,890
Operating Grants and Contributions	31,352,015	34,926,912	0	0	31,352,015	34,926,912
Capital Grants and Contributions	3,080,118	666,424	0	79,210	3,080,118	745,634
Total Program Revenues	45,220,674	46,222,333	2,907,021	2,622,103	48,127,695	48,844,436
General Revenues:						
Property Taxes	20,820,828	21,893,947	0	0	20,820,828	21,893,947
Sales Taxes	22,987,191	24,351,715	0	0	22,987,191	24,351,715
Intergovernmental, Unrestricted	13,026,065	13,573,314	0	0	13,026,065	13,573,314
Investment Earnings	1,167,578	2,014,078	159,710	64,480	1,327,288	2,078,558
Miscellaneous	3,604,133	3,946,781	0	0	3,604,133	3,946,781
Total General Revenues	61,605,795	65,779,835	159,710	64,480	61,765,505	65,844,315
Total Revenues	106,826,469	112,002,168	3,066,731	2,686,583	109,893,200	114,688,751
Program Expenses						
Public Safety	22,618,676	22,526,020	0	0	22,618,676	22,526,020
Health	4,738,081	4,756,000	0	0	4,738,081	4,756,000
Human Services	46,329,100	50,272,596	0	0	46,329,100	50,272,596
Conservation and Recreation	1,219,161	1,194,101	0	0	1,219,161	1,194,101
Community and Economic Development	1,341,034	1,123,999	0	0	1,341,034	1,123,999
Public Works	8,489,774	8,769,736	0	0	8,489,774	8,769,736
General Government	24,088,042	27,214,151	0	0	24,088,042	27,214,151
Interest and Fiscal Charges	524,122	559,610	0	0	524,122	559,610
Water	0	0	439,542	376,746	439,542	376,746
Wastewater	0	0	2,391,888	2,821,752	2,391,888	2,821,752
Total Expenses	109,347,990	116,416,213	2,831,430	3,198,498	112,179,420	119,614,711
Change in Net Assets Before Transfers	(2,521,521)	(4,414,045)	235,301	(511,915)	(2,286,220)	(4,925,960)
Transfers	(494,904)	(75,110)	494,904	75,110	0	0
Total Change in Net Assets	(3,016,425)	(4,489,155)	730,205	(436,805)	(2,286,220)	(4,925,960)
Beginning Net Assets - Restated	106,676,381	111,165,536	11,074,055	11,510,860	117,750,436	122,676,396
Ending Net Assets	\$103,659,956	\$106,676,381	\$11,804,260	\$11,074,055	\$115,464,216	\$117,750,436

Governmental Activities

Net assets of the County's governmental activities decreased \$3,016,425. This represents a 3% change from 2008. A phase out of the personal property tax resulted in the decrease in property taxes while the decrease in sales tax can be attributed to the overall state of the economy. A decrease in state grant monies for job and family services resulted in a decrease in both operating grants and human services expenses. The increase in capital grants can be attributed to a Jobs Ready Site Grant as well as federal grant money received for improvements to Watkins Road. The disposal of infrastructure assets in 2008 resulted in an increase in general government expense, which in turn led to the subsequent decrease in general government in 2009.

LICKING COUNTY, OHIO

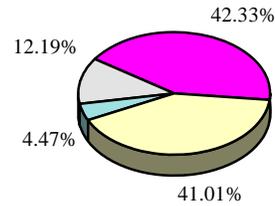
**Management's Discussion and Analysis
For the Year Ended December 31, 2009**

Unaudited

Tax revenue accounted for \$43,808,019 of the \$106,826,469 in total revenues for governmental activities. Sales tax accounted for \$22,987,191, or approximately 52% of total tax revenue.

The County's direct charges to users of governmental services totaled \$10,788,541. This amount represents 10% of total revenues for governmental activities and 24% of program specific revenues.

Revenue Sources	2009	Percent of Total
Intergovernmental, Unrestricted	\$13,026,065	12.19%
Program Revenues	45,220,674	42.33%
General Tax Revenues	43,808,019	41.01%
General Other	4,771,711	4.47%
Total Revenue	\$106,826,469	100.00%



Business-Type Activities

Net assets of the business-type activities increased \$730,205. This represents an approximately 7% increase from 2008 which can mostly be attributed to contributed capital assets from the Governmental Activities in the amount of \$430,554. These programs had revenues of \$3,066,731 and expenses of \$2,831,430 for fiscal year 2009. 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 \$32,821,678, below last year's total of \$37,576,224. The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2009 and 2008.

	Fund Balance December 31, 2009	Restated Fund Balance December 31, 2008	Increase (Decrease)
General	\$8,062,731	\$12,171,116	(\$4,108,385)
Public Assistance	1,977,346	1,341,126	636,220
Community MRDD	5,661,135	5,176,081	485,054
Children's Services	1,016,239	644,531	371,708
Mental Health Levy	0	0	0
Other Governmental	16,104,227	18,243,370	(2,139,143)
Total	\$32,821,678	\$37,576,224	(\$4,754,546)

LICKING COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2009**

Unaudited

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

	2009 <u>Revenues</u>	2008 <u>Revenues</u>	Increase <u>(Decrease)</u>
Taxes	\$29,002,335	\$31,361,906	(\$2,359,571)
Intergovernmental Revenues	4,595,887	5,243,493	(647,606)
Charges for Services	4,438,129	4,322,005	116,124
Licenses and Permits	8,049	9,545	(1,496)
Investment Earnings	1,125,953	1,905,732	(779,779)
Fines and Forfeitures	173,955	175,084	(1,129)
All Other Revenue	1,879,244	1,967,308	(88,064)
Total	<u>\$41,223,552</u>	<u>\$44,985,073</u>	<u>(\$3,761,521)</u>

General Fund revenues in 2009 decreased approximately 8% compared to revenues in 2008. The decrease in taxes was a result of decreases in both property tax receipts and sales tax receipts. A phase out of the personal property tax resulted in the decrease in property taxes while the decrease in sales tax can be attributed to the overall state of the economy. A decrease in local government funding resulted in the decrease in intergovernmental revenues. The decrease in investment earnings can be attributed to lower interest rates.

	2009 <u>Expenditures</u>	2008 <u>Expenditures</u>	Increase <u>(Decrease)</u>
Public Safety	\$19,131,476	\$19,147,967	(\$16,491)
Health	477,635	480,390	(2,755)
Human Services	2,665,996	2,680,589	(14,593)
Conservation and Recreation	1,219,161	1,194,101	25,060
Public Works	74,019	72,209	1,810
General Government	18,724,332	19,155,581	(431,249)
Capital Outlay	205,367	1,795,825	(1,590,458)
Total	<u>\$42,497,986</u>	<u>\$44,526,662</u>	<u>(\$2,028,676)</u>

Expenditures decreased \$2,028,676 or 5% from the prior year. In 2008 the general fund reported an increase in general government due in part to increased board of elections costs as well as increased court costs. This resulted in the subsequent decrease in general government in 2009. Similarly, an increase in capital outlay in 2008 due to software purchases as well as road resurfacing costs resulted in the subsequent decrease in capital outlay expenditures in 2009.

Public Assistance Fund – The County's Public Assistance Fund experienced an increase in state grant monies from 2008 to 2009, resulting in an increase in fund balance at year end.

Community MRDD Fund – The County's Community MRDD Fund reported an increase of nearly 10% due mostly to increases in grants.

LICKING COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2009

Unaudited

Children's Services Fund – The County's Children's Services Fund reported a slight decrease in receipts in 2009, however a larger decrease in expenditures resulted in a fund balance increase of more than 50%.

Mental Health Levy Fund – The County's Mental Health Levy fund balance remained unchanged. This fund continued to report the proceeds of a one mill tax levy for the Alcohol, Drug Addiction and Mental Health Services Board.

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 2009 the County amended its General Fund budget several times, none significant.

For the General Fund, original budgeted, final budgeted and actual receipts were not significantly different, with the exception of investment earnings, which were less than expected. Original and final budgeted expenditures were not significantly different. Actual expenditures were nearly 10% less than the final budget. The largest components of the variance between final and actual expenditures were salaries in the sheriff's department, contractual services in the veteran's services commission, contractual services in the board of elections department and contractual services within maintenance and operation. The General Fund had an adequate fund balance to cover expenditures.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of fiscal 2009 the County had \$85,291,001 net of accumulated depreciation invested in land, buildings, improvements, equipment, vehicles and infrastructure. Of this total, \$66,565,866 was related to governmental activities and \$18,725,135 to the business-type activities. The following table shows fiscal 2009 and 2008 balances:

	Governmental Activities		Increase (Decrease)
	2009	2008	
Land	\$6,878,348	\$6,878,348	\$0
Construction in Progress	2,310,268	1,508,336	801,932
Buildings and Improvements	20,048,802	18,711,644	1,337,158
Machinery and Equipment	11,911,377	11,437,304	474,073
Infrastructure	54,685,952	53,792,587	893,365
Less: Accumulated Depreciation	(29,268,881)	(27,650,032)	(1,618,849)
Totals	<u>\$66,565,866</u>	<u>\$64,678,187</u>	<u>\$1,887,679</u>

The increase in buildings and improvements can be attributed to completion of a new storage facility building. Improvements to Watkins Road resulted in the increase in infrastructure. Construction in progress at year end consisted of a Jobs Ready Site construction project, data site recovery project and parking garage renovations.

LICKING COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2009**

Unaudited

	Business - Type Activities		Increase (Decrease)
	2009	2008	
Land	\$144,478	\$144,478	\$0
Construction in Progress	640,551	0	640,551
Buildings	19,731,853	19,731,853	0
Machinery and Equipment	3,303,483	3,274,208	29,275
Infrastructure	4,774,655	4,774,655	0
Less: Accumulated Depreciation	(9,869,885)	(9,539,025)	(330,860)
Totals	<u>\$18,725,135</u>	<u>\$18,386,169</u>	<u>\$338,966</u>

The increase in construction in progress represents costs related to sewer system improvements in the Jacksontown area as well as water lines related to the Jobs Ready Site construction project. Additional information on the County's capital assets can be found in Note 8.

Debt

At December 31, 2009, the County had \$8.6 million in general obligation bonds outstanding, \$835,138 due within one year. The following table summarizes the County's debt outstanding as of December 31, 2009 and 2008:

	2009	2008
Governmental Activities:		
General Obligation Bonds	\$8,410,138	\$9,237,549
Special Assessment Bonds	415,081	440,181
Capital Lease Payable	70,133	91,280
Compensated Absences	3,878,231	3,780,581
Total Governmental Activities	<u>12,773,583</u>	<u>13,549,591</u>
Business-Type Activities:		
General Obligation Bond	230,000	280,000
OWDA Loan Payable	10,368,808	10,793,976
OPWC Loan Payable	342,638	0
Compensated Absences	60,333	54,418
Total Business-Type Activities	<u>11,001,779</u>	<u>11,128,394</u>
Totals	<u>\$23,775,362</u>	<u>\$24,677,985</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 2010 has helped with the 2010 general fund budget. The commissioners passed the annual appropriation in March of 2010 in the amount of \$45.9 million for the general fund.

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, 2009**

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets:			
Pooled Cash and Investments	\$ 44,473,783	\$ 3,960,702	\$ 48,434,485
Cash and Cash Equivalents in Segregated Accounts	44,064	0	44,064
Cash and Cash Equivalents with Fiscal Agent	497,598	0	497,598
Investments	0	0	0
Receivables:			
Taxes	27,789,099	0	27,789,099
Accounts	478,364	199,705	678,069
Intergovernmental	6,314,468	0	6,314,468
Interest	115,199	78	115,277
Special Assessments	400,654	0	400,654
Loans	3,191,544	0	3,191,544
Inventory of Supplies at Cost	282,520	61,654	344,174
Prepaid Items	168,195	0	168,195
Non-Depreciable Capital Assets	9,188,616	785,029	9,973,645
Depreciable Capital Assets, Net	57,377,250	17,940,106	75,317,356
Total Assets	150,321,354	22,947,274	173,268,628
Liabilities:			
Accounts Payable	2,515,556	36,538	2,552,094
Accrued Wages and Benefits	3,670,424	63,316	3,733,740
Intergovernmental Payable	805,155	40,399	845,554
Claims Payable	787,615	0	787,615
Retainage Payable	26,532	0	26,532
Unearned Revenue	22,210,346	0	22,210,346
Compensated Absences Payable	16,418	0	16,418
Accrued Interest Payable	55,769	982	56,751
General Obligation Notes Payable	3,800,000	0	3,800,000
Long Term Liabilities:			
Due Within One Year	2,451,965	110,016	2,561,981
Due in More Than One Year	10,321,618	10,891,763	21,213,381
Total Liabilities	46,661,398	11,143,014	57,804,412

LICKING COUNTY, OHIO

Component Units	
Airport Authority	LICCO Incorporated
\$ 78,609	\$ 67,875
0	0
0	0
0	834,832
0	0
273	59,150
0	0
3	0
0	0
0	0
0	99,372
75	5,699
0	0
0	95,841
<u>78,960</u>	<u>1,162,769</u>
47,186	9,727
0	54,148
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
<u>47,186</u>	<u>63,875</u>

LICKING COUNTY, OHIO

Statement of Net Assets
December 31, 2009

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Net Assets:			
Invested in Capital Assets, Net of Related Debt	53,870,514	7,783,689	61,654,203
Restricted For:			
Debt Service	3,829,831	0	3,829,831
Street Improvements	1,669,812	0	1,669,812
Job and Family Services	2,722,124	0	2,722,124
MRDD	6,275,980	0	6,275,980
Community and Economic Development	3,754,626	0	3,754,626
Public Safety	2,072,906	0	2,072,906
Senior Citizen Services	1,259,897	0	1,259,897
Recycling and Litter Control	86,850	0	86,850
Public Works	582,992	0	582,992
Other Purposes	1,513,743	0	1,513,743
Unrestricted	26,020,681	4,020,571	30,041,252
Total Net Assets	\$ 103,659,956	\$ 11,804,260	\$ 115,464,216

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

Component Units	
Airport Authority	LICCO Incorporated
0	95,841
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
31,774	1,003,053
<u>\$ 31,774</u>	<u>\$ 1,098,894</u>

LICKING COUNTY, OHIO

**Statement of Activities
For the Year Ended December 31, 2009**

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
Public Safety	\$ 22,618,676	\$ 746,611	\$ 1,326,450	\$ 420,454
Health	4,738,081	366,980	0	0
Human Services	46,329,100	1,055,152	27,892,966	0
Conservation and Recreation	1,219,161	0	0	0
Community and Economic Development	1,341,034	14,724	230,292	0
Public Works	8,489,774	427,169	788,897	1,361,000
General Government	24,088,042	8,177,905	1,113,410	1,298,664
Interest and Fiscal Charges	524,122	0	0	0
Total Governmental Activities	<u>109,347,990</u>	<u>10,788,541</u>	<u>31,352,015</u>	<u>3,080,118</u>
Business-Type Activities:				
Water	439,542	308,801	0	0
Wastewater	2,391,888	2,598,220	0	0
Total Business-Type Activities	<u>2,831,430</u>	<u>2,907,021</u>	<u>0</u>	<u>0</u>
Total Primary Government	<u>\$ 112,179,420</u>	<u>\$ 13,695,562</u>	<u>\$ 31,352,015</u>	<u>\$ 3,080,118</u>
Component Units:				
Airport Authority	\$ 364,431	\$ 341,960	\$ 0	\$ 0
LICCO Incorporated	598,141	596,017	0	0
Total Component Units	<u>\$ 962,572</u>	<u>\$ 937,977</u>	<u>\$ 0</u>	<u>\$ 0</u>

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	
Governmental Activities	Business-Type Activities	Total	Airport Authority	LICCO Incorporated
\$ (20,125,161)	\$ 0	\$ (20,125,161)		
(4,371,101)	0	(4,371,101)		
(17,380,982)	0	(17,380,982)		
(1,219,161)	0	(1,219,161)		
(1,096,018)	0	(1,096,018)		
(5,912,708)	0	(5,912,708)		
(13,498,063)	0	(13,498,063)		
(524,122)	0	(524,122)		
<u>(64,127,316)</u>	<u>0</u>	<u>(64,127,316)</u>		
0	(130,741)	(130,741)		
<u>0</u>	<u>206,332</u>	<u>206,332</u>		
<u>0</u>	<u>75,591</u>	<u>75,591</u>		
<u>(64,127,316)</u>	<u>75,591</u>	<u>(64,051,725)</u>		
			\$ (22,471)	\$ 0
			<u>0</u>	<u>(2,124)</u>
			(22,471)	(2,124)
6,224,083	0	6,224,083	0	0
14,596,745	0	14,596,745	0	0
22,987,191	0	22,987,191	0	0
13,026,065	0	13,026,065	0	0
1,167,578	159,710	1,327,288	39	116,103
3,604,133	0	3,604,133	0	0
(494,904)	494,904	0	0	0
<u>61,110,891</u>	<u>654,614</u>	<u>61,765,505</u>	<u>39</u>	<u>116,103</u>
(3,016,425)	730,205	(2,286,220)	(22,432)	113,979
<u>106,676,381</u>	<u>11,074,055</u>	<u>117,750,436</u>	<u>54,206</u>	<u>984,915</u>
<u>\$ 103,659,956</u>	<u>\$ 11,804,260</u>	<u>\$ 115,464,216</u>	<u>\$ 31,774</u>	<u>\$ 1,098,894</u>

LICKING COUNTY, OHIO

**Balance Sheet
Governmental Funds
December 31, 2009**

	<u>General</u>	<u>Public Assistance</u>	<u>Community MRDD</u>
Assets:			
Pooled Cash and Investments	\$ 6,039,646	\$ 2,921,687	\$ 5,873,726
Cash and Cash Equivalents with Fiscal Agent	0	0	0
Receivables:			
Taxes	11,504,964	0	6,757,670
Accounts	179,981	262	2,071
Intergovernmental	873,563	0	968,987
Interest	115,199	0	0
Special Assessments	0	0	0
Loans	0	0	0
Interfund Receivable	117,850	539,992	0
Inventory of Supplies, at Cost	99,767	3,014	0
Prepaid Items	168,195	0	0
Total Assets	<u><u>\$ 19,099,165</u></u>	<u><u>\$ 3,464,955</u></u>	<u><u>\$ 13,602,454</u></u>
Liabilities:			
Accounts Payable	\$ 607,670	\$ 533,611	\$ 100,561
Accrued Wages and Benefits Payable	1,885,624	567,063	435,081
Intergovernmental Payable	205,363	386,935	58,849
Retainage Payable	0	0	0
Interfund Payable	0	0	0
Deferred Revenue	8,321,359	0	7,346,828
Compensated Absences Payable	16,418	0	0
Accrued Interest Payable	0	0	0
General Obligation Notes Payable	0	0	0
Total Liabilities	<u><u>11,036,434</u></u>	<u><u>1,487,609</u></u>	<u><u>7,941,319</u></u>

LICKING COUNTY, OHIO

Children's Services	Mental Health Levy	Other Governmental Funds	Total Governmental Funds
\$ 1,935,683	\$ 0	\$ 15,732,789	\$ 32,503,531
26,783	0	118,081	144,864
3,193,008	3,453,467	2,879,990	27,789,099
8,000	0	288,050	478,364
269,192	290,571	3,912,155	6,314,468
0	0	0	115,199
0	0	400,654	400,654
0	0	3,191,544	3,191,544
0	0	0	657,842
0	0	179,739	282,520
0	0	0	168,195
<u>\$ 5,432,666</u>	<u>\$ 3,744,038</u>	<u>\$ 26,703,002</u>	<u>\$ 72,046,280</u>
\$ 450,259	\$ 0	\$ 682,456	\$ 2,374,557
0	0	771,139	3,658,907
355	0	152,264	803,766
0	0	26,532	26,532
539,992	0	117,850	657,842
3,425,821	3,744,038	5,029,534	27,867,580
0	0	0	16,418
0	0	19,000	19,000
0	0	3,800,000	3,800,000
<u>4,416,427</u>	<u>3,744,038</u>	<u>10,598,775</u>	<u>39,224,602</u>

(Continued)

LICKING COUNTY, OHIO

**Balance Sheet
Governmental Funds
December 31, 2009**

	<u>General</u>	<u>Public Assistance</u>	<u>Community MRDD</u>
Fund Balance:			
Reserved for Encumbrances	1,067,941	413,605	527,606
Reserved for Prepaid Items	168,195	0	0
Reserved for Supplies Inventory	99,767	3,014	0
Reserved for Debt Service	0	0	0
Reserved for Loans Receivable	0	0	0
Undesignated, Unreserved in:			
General Fund	6,726,828	0	0
Special Revenue Funds	0	1,560,727	5,133,529
Capital Projects Funds (Deficit)	0	0	0
Total Fund Balance	<u>8,062,731</u>	<u>1,977,346</u>	<u>5,661,135</u>
Total Liabilities and Fund Balance	<u>\$ 19,099,165</u>	<u>\$ 3,464,955</u>	<u>\$ 13,602,454</u>

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

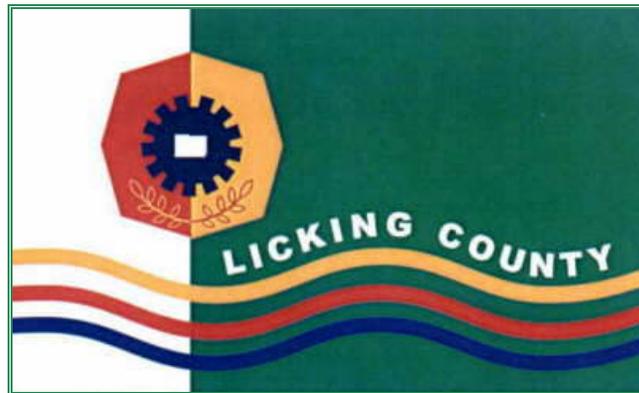
<u>Children's Services</u>	<u>Mental Health Levy</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
490,592	0	932,697	3,432,441
0	0	0	168,195
0	0	179,739	282,520
0	0	3,465,946	3,465,946
0	0	3,191,544	3,191,544
0	0	0	6,726,828
525,647	0	10,418,790	17,638,693
<u>0</u>	<u>0</u>	<u>(2,084,489)</u>	<u>(2,084,489)</u>
<u>1,016,239</u>	<u>0</u>	<u>16,104,227</u>	<u>32,821,678</u>
<u>\$ 5,432,666</u>	<u>\$ 3,744,038</u>	<u>\$ 26,703,002</u>	<u>\$ 72,046,280</u>

LICKING COUNTY, OHIO

***Reconciliation Of Total Governmental Fund Balances
To Net Assets Of Governmental Activities
December 31, 2009***

Total Governmental Fund Balances		\$ 32,821,678
<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.		66,565,866
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.		5,657,234
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.		11,425,530
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	(8,410,138)	
Special Assessment Bonds Payable	(4,150,811)	
Capital Lease Payable	(70,133)	
Compensated Absences Payable	(3,878,231)	
Accrued Interest Payable	(36,769)	(12,810,352)
		<hr/>
<i>Net Assets of Governmental Activities</i>		<u>\$ 103,659,956</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, 2009**

	General	Public Assistance	Community MRDD
Revenues:			
Taxes	\$ 29,002,335	\$ 0	\$ 6,019,705
Intergovernmental Revenues	4,595,887	16,748,095	4,350,202
Charges for Services	4,438,129	0	21,448
Licenses and Permits	8,049	0	0
Investment Earnings	1,125,953	0	0
Special Assessments	0	0	0
Fines and Forfeitures	173,955	0	0
All Other Revenue	1,879,244	180,171	894,248
Total Revenue	41,223,552	16,928,266	11,285,603
Expenditures:			
Current:			
Public Safety	19,131,476	0	0
Health	477,635	0	0
Human Services	2,665,996	17,154,191	10,800,549
Conservation and Recreation	1,219,161	0	0
Community and Economic Development	0	0	0
Public Works	74,019	0	0
General Government	18,724,332	0	0
Capital Outlay	205,367	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest & Fiscal Charges	0	0	0
Total Expenditures	42,497,986	17,154,191	10,800,549
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,274,434)	(225,925)	485,054
Other Financing Sources (Uses):			
Sale of Capital Assets	6	0	0
Transfers In	20,000	861,381	0
Transfers Out	(2,880,382)	0	0
Total Other Financing Sources (Uses)	(2,860,376)	861,381	0
Net Change in Fund Balance	(4,134,810)	635,456	485,054
Fund Balance at Beginning of Year - Restated	12,171,116	1,341,126	5,176,081
Increase in Inventory Reserve	26,425	764	0
Fund Balance End of Year	\$ 8,062,731	\$ 1,977,346	\$ 5,661,135

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

<u>Children's Services</u>	<u>Mental Health Levy</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 2,869,344	\$ 3,125,292	\$ 3,012,800	\$ 44,029,476
4,859,631	685,125	16,488,808	47,727,748
0	0	5,151,355	9,610,932
0	0	376,975	385,024
0	0	6,606	1,132,559
0	0	192,300	192,300
0	0	444,784	618,739
<u>357,154</u>	<u>0</u>	<u>293,316</u>	<u>3,604,133</u>
<u>8,086,129</u>	<u>3,810,417</u>	<u>25,966,944</u>	<u>107,300,911</u>
0	0	3,145,093	22,276,569
0	3,810,417	362,908	4,650,960
8,492,402	0	7,529,196	46,642,334
0	0	0	1,219,161
0	0	1,338,020	1,338,020
0	0	7,452,976	7,526,995
0	0	4,983,250	23,707,582
0	0	3,088,238	3,293,605
0	0	852,511	852,511
<u>0</u>	<u>0</u>	<u>527,525</u>	<u>527,525</u>
<u>8,492,402</u>	<u>3,810,417</u>	<u>29,279,717</u>	<u>112,035,262</u>
(406,273)	0	(3,312,773)	(4,734,351)
0	0	0	6
777,981	0	1,283,520	2,942,882
<u>0</u>	<u>0</u>	<u>(126,850)</u>	<u>(3,007,232)</u>
<u>777,981</u>	<u>0</u>	<u>1,156,670</u>	<u>(64,344)</u>
371,708	0	(2,156,108)	(4,798,695)
644,531	0	18,243,370	37,576,224
<u>0</u>	<u>0</u>	<u>16,960</u>	<u>44,149</u>
<u>\$ 1,016,239</u>	<u>\$ 0</u>	<u>\$ 16,104,227</u>	<u>\$ 32,821,678</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, 2009**

Net Change in Fund Balances - Total Governmental Funds \$ (4,798,695)

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	3,969,131	
Depreciation Expense	<u>(3,242,952)</u>	726,179

Donations of capital assets increase net assets in the statement of activities, but do not appear in the governmental funds because they are not financial resources. 1,361,000

Governmental Funds only report the disposal of assets to the extent proceeds are received from sale. In the statement of activities, a gain or loss is reported on the disposal. This is the amount of the loss on the disposal of capital assets net of proceeds received. (199,500)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. (1,875,128)

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 debt principal is an expenditure in the governmental funds, but reduces long-term liabilities in the statement of net assets.

Capital Lease Principal Retirement	21,147	
General Obligation Bond Principal Payment	827,411	
Special Assessment Bond Principal Payment	<u>25,100</u>	873,658

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. 3,403

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	(111,132)	
Change in Inventory	<u>44,149</u>	(66,983)

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. 959,641

Change in Net Assets of Governmental Activities \$ (3,016,425)

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, 2009**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 29,045,613	\$ 29,029,790	\$ 28,985,913	\$ (43,877)
Intergovernmental Revenue	5,255,523	5,252,660	4,648,717	(603,943)
Charges for Services	4,019,565	4,017,375	4,359,680	342,305
Licenses and Permits	8,605	8,600	8,049	(551)
Investment Earnings	2,101,634	2,100,489	1,043,493	(1,056,996)
Fines and Forfeitures	178,397	178,300	170,411	(7,889)
All Other Revenues	1,840,502	1,839,500	1,995,364	155,864
Total Revenues	<u>42,449,839</u>	<u>42,426,714</u>	<u>41,211,627</u>	<u>(1,215,087)</u>
Expenditures:				
Current:				
Public Safety	20,974,079	20,886,040	19,549,812	1,336,228
Health	551,148	548,835	537,502	11,333
Human Services	3,234,249	3,220,673	2,893,178	327,495
Conservation and Recreation	1,227,247	1,222,096	1,220,097	1,999
Public Works	74,678	74,365	74,355	10
General Government	21,803,125	21,711,605	19,565,779	2,145,826
Capital Outlay	805,666	802,284	286,985	515,299
Total Expenditures	<u>48,670,192</u>	<u>48,465,898</u>	<u>44,127,708</u>	<u>4,338,190</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,220,353)	(6,039,184)	(2,916,081)	3,123,103
Other Financing Sources (Uses):				
Sale of Capital Assets	32,500	32,500	6	(32,494)
Transfers In	183,675	183,675	203,675	20,000
Transfers Out	(3,635,927)	(3,635,927)	(3,398,663)	237,264
Advances In	200,000	200,000	143,650	(56,350)
Advances Out	(200,000)	(200,000)	(124,850)	75,150
Total Other Financing Sources (Uses):	<u>(3,419,752)</u>	<u>(3,419,752)</u>	<u>(3,176,182)</u>	<u>243,570</u>
Net Change in Fund Balance	(9,640,105)	(9,458,936)	(6,092,263)	3,366,673
Fund Balance at Beginning of Year	9,186,007	9,186,007	9,186,007	0
Prior Year Encumbrances	1,555,693	1,555,693	1,555,693	0
Fund Balance at End of Year	<u>\$ 1,101,595</u>	<u>\$ 1,282,764</u>	<u>\$ 4,649,437</u>	<u>\$ 3,366,673</u>

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

**Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Public Assistance Fund
For the Year Ended December 31, 2009**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 19,980,060	\$ 20,826,446	\$ 16,476,701	\$ (4,349,745)
All Other Revenues	260,472	271,506	179,909	(91,597)
Total Revenues	<u>20,240,532</u>	<u>21,097,952</u>	<u>16,656,610</u>	<u>(4,441,342)</u>
Expenditures:				
Current:				
Human Services	21,811,907	22,894,326	17,543,244	5,351,082
Total Expenditures	<u>21,811,907</u>	<u>22,894,326</u>	<u>17,543,244</u>	<u>5,351,082</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,571,375)	(1,796,374)	(886,634)	909,740
Other Financing Sources (Uses):				
Transfers In	1,105,866	1,105,866	1,494,727	388,861
Transfers Out	(876,371)	(876,371)	(633,346)	243,025
Total Other Financing Sources (Uses)	<u>229,495</u>	<u>229,495</u>	<u>861,381</u>	<u>631,886</u>
Net Change in Fund Balance	(1,341,880)	(1,566,879)	(25,253)	1,541,626
Fund Balance at Beginning of Year	1,521,351	1,521,351	1,521,351	0
Prior Year Encumbrances	840,334	840,334	840,334	0
Fund Balance at End of Year	<u>\$ 1,019,805</u>	<u>\$ 794,806</u>	<u>\$ 2,336,432</u>	<u>\$ 1,541,626</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, 2009**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 6,058,426	\$ 5,935,680	\$ 6,019,705	\$ 84,025
Intergovernmental Revenues	3,568,187	3,807,694	4,442,630	634,936
Charges for Services	338,661	20,000	19,773	(227)
All Other Revenues	867,577	850,000	913,637	63,637
Total Revenues	<u>10,832,851</u>	<u>10,613,374</u>	<u>11,395,745</u>	<u>782,371</u>
Expenditures:				
Current:				
Human Services	<u>12,264,391</u>	<u>12,264,391</u>	<u>11,435,585</u>	<u>828,806</u>
Total Expenditures	<u>12,264,391</u>	<u>12,264,391</u>	<u>11,435,585</u>	<u>828,806</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,431,540)	(1,651,017)	(39,840)	1,611,177
Fund Balance at Beginning of Year	4,917,604	4,917,604	4,917,604	0
Prior Year Encumbrances	<u>369,810</u>	<u>369,810</u>	<u>369,810</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 3,855,874</u>	<u>\$ 3,636,397</u>	<u>\$ 5,247,574</u>	<u>\$ 1,611,177</u>

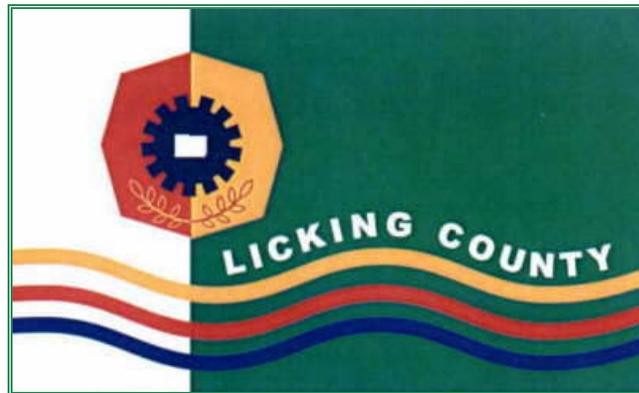
See accompanying notes to the basic financial statements

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, 2009**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 2,855,992	\$ 2,872,417	\$ 2,869,344	\$ (3,073)
Intergovernmental Revenues	5,074,232	5,103,414	4,917,381	(186,033)
All Other Revenues	<u>368,779</u>	<u>370,900</u>	<u>349,154</u>	<u>(21,746)</u>
Total Revenues	<u>8,299,003</u>	<u>8,346,731</u>	<u>8,135,879</u>	<u>(210,852)</u>
Expenditures:				
Current:				
Human Services	<u>7,954,514</u>	<u>9,511,980</u>	<u>9,012,728</u>	<u>499,252</u>
Total Expenditures	<u>7,954,514</u>	<u>9,511,980</u>	<u>9,012,728</u>	<u>499,252</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	344,489	(1,165,249)	(876,849)	288,400
Other Financing Sources (Uses):				
Transfers In	3,155,000	3,155,000	4,074,216	919,216
Transfers Out	<u>(3,862,466)</u>	<u>(3,862,466)</u>	<u>(3,862,466)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(707,466)</u>	<u>(707,466)</u>	<u>211,750</u>	<u>919,216</u>
Net Change in Fund Balance	(362,977)	(1,872,715)	(665,099)	1,207,616
Fund Balance at Beginning of Year	1,579,080	1,579,080	1,579,080	0
Prior Year Encumbrances	<u>300,174</u>	<u>300,174</u>	<u>300,174</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,516,277</u>	<u>\$ 6,539</u>	<u>\$ 1,214,155</u>	<u>\$ 1,207,616</u>

See accompanying notes to the basic financial statements



LICKING COUNTY, OHIO

**Statement of Net Assets
Proprietary Funds
December 31, 2009**

	Water	Wastewater	Total	Governmental Activities- Internal Service Fund
Assets:				
Current Assets:				
Pooled Cash and Investments	\$ 443,415	\$ 3,517,287	\$ 3,960,702	\$ 11,970,252
Cash and Cash Equivalents with Fiscal Agent	0	0	0	396,798
Receivables:				
Accounts	11,445	188,260	199,705	0
Interest	78	0	78	0
Inventory of Supplies at Cost	30,827	30,827	61,654	0
Total Current Assets	485,765	3,736,374	4,222,139	12,367,050
Noncurrent Assets:				
Non Depreciable Capital Assets	436,882	348,147	785,029	0
Depreciable Capital Assets, Net	708,757	17,231,349	17,940,106	0
Total Noncurrent Assets	1,145,639	17,579,496	18,725,135	0
Total Assets	1,631,404	21,315,870	22,947,274	12,367,050
Liabilities:				
Current Liabilities:				
Accounts Payable	849	35,689	36,538	140,999
Accrued Wages & Benefits	0	63,316	63,316	11,517
Intergovernmental Payable	27,688	12,711	40,399	1,389
Claims Payable	0	0	0	787,615
Compensated Absences Payable - Current	0	36,982	36,982	25,209
Accrued Interest Payable	982	0	982	0
OPWC Loans Payable - Current	0	18,034	18,034	0
General Obligation Bonds Payable - Current	55,000	0	55,000	0
Total Current Liabilities	84,519	166,732	251,251	966,729
Noncurrent Liabilities				
Compensated Absences Payable	0	23,351	23,351	4,889
General Obligation Bonds Payable	175,000	0	175,000	0
OWDA Loans Payable	0	10,368,808	10,368,808	0
OPWC Loans Payable	0	324,604	324,604	0
Total Noncurrent Liabilities	175,000	10,716,763	10,891,763	4,889
Total Liabilities	259,519	10,883,495	11,143,014	971,618
Net Assets:				
Invested in Capital Assets, net of debt	915,639	6,868,050	7,783,689	0
Unrestricted	456,246	3,564,325	4,020,571	11,395,432
Total Net Assets	\$ 1,371,885	\$ 10,432,375	\$ 11,804,260	\$ 11,395,432

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, 2009**

	Water	Wastewater	Total	Governmental Activities - Internal Service Funds
Operating Revenues:				
Charges for Services	\$ 308,661	\$ 2,504,892	\$ 2,813,553	\$ 15,204,000
Other Operating Revenue	140	93,328	93,468	0
Total Operating Revenues	308,801	2,598,220	2,907,021	15,204,000
Operating Expenses:				
Personal Services	0	943,271	943,271	179,063
Contractual Services	382,977	409,084	792,061	1,100,164
Materials and Supplies	4,487	157,860	162,347	244
Depreciation	36,899	293,961	330,860	0
Health Insurance Claims	0	0	0	13,004,449
Other Operating Expenses	1,043	128,198	129,241	125
Total Operating Expenses	425,406	1,932,374	2,357,780	14,284,045
Operating Income (Loss)	(116,605)	665,846	549,241	919,955
Nonoperating Revenue (Expenses):				
Investment Earnings	161,085	(1,375)	159,710	39,686
Interest Expense	(14,136)	(107,859)	(121,995)	0
Other Nonoperating Expense	0	(351,655)	(351,655)	0
Total Nonoperating Revenues (Expenses)	146,949	(460,889)	(313,940)	39,686
Income Before Transfers and Contributions	30,344	204,957	235,301	959,641
Transfers and Contributions:				
Transfers In	64,350	72,250	136,600	0
Transfers Out	(72,250)	0	(72,250)	0
Capital Contributions	430,554	0	430,554	0
Change in Net Assets	452,998	277,207	730,205	959,641
Net Assets Beginning of Year	918,887	10,155,168	11,074,055	10,435,791
Net Assets End of Year	\$ 1,371,885	\$ 10,432,375	\$ 11,804,260	\$ 11,395,432

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

**Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2009**

	Water	Wastewater	Totals	Governmental- Activities Internal Service
<u>Cash Flows from Operating Activities:</u>				
Cash Received from Customers	\$308,560	\$2,569,083	\$2,877,643	\$14,921,132
Cash Payments for Goods and Services	(431,962)	(721,796)	(1,153,758)	(13,663,682)
Cash Payments to Employees	0	(922,324)	(922,324)	(190,056)
Net Cash Provided (Used) by Operating Activities	(123,402)	924,963	801,561	1,067,394
<u>Cash Flows from Noncapital Financing Activities</u>				
Transfers In	64,350	72,250	136,600	0
Transfers Out	(72,250)	0	(72,250)	0
Net Cash Provided (Used) for Noncapital Financing Activities	(7,900)	72,250	64,350	0
Cash Flows from Capital and Related Financing Activities:				
Acquisition and Construction of Assets	0	(239,272)	(239,272)	0
OWDA Loan Proceeds	0	84,343	84,343	0
OWDA Loan Principal Retirement	0	(509,511)	(509,511)	0
OPWC Loan Principal Retirement	0	(9,017)	(9,017)	0
Principal Paid on General Obligation Bond	(50,000)	0	(50,000)	0
Interest Paid on All Debt	(14,350)	(107,859)	(122,209)	0
Net Cash Used by Capital and Related Financing Activities	(64,350)	(781,316)	(845,666)	0
Cash Flows from Investing Activities:				
Receipt of Interest	161,166	1,129	162,295	42,685
Net Cash Provided (Used) by Investing Activities	161,166	1,129	162,295	42,685
Net Increase (Decrease) in Cash and Cash Equivalents	(34,486)	217,026	182,540	1,110,079
Cash and Cash Equivalents at Beginning of Year	477,901	3,300,261	3,778,162	11,256,971
Cash and Cash Equivalents at End of Year	\$443,415	\$3,517,287	\$3,960,702	\$12,367,050
<u>Reconciliation of Cash and</u>				
Cash Equivalents per the Statement of Net Assets:				
Cash and Cash Equivalents	\$443,415	\$3,517,287	\$3,960,702	\$11,970,252
Cash and Cash Equivalents with Fiscal Agent	0	0	0	396,798
Cash and Cash Equivalents at End of Year	\$443,415	\$3,517,287	\$3,960,702	\$12,367,050

(Continued)

LICKING COUNTY, OHIO

	Water	Wastewater	Totals	Governmental- Activities Internal Service
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>				
Provided (Used) by Operating Activities:				
Operating Income (Loss)	(\$116,605)	\$665,846	\$549,241	\$919,955
Adjustments to Reconcile Operating Income (Loss) to				
Net Cash Provided by Operating Activities:				
Depreciation Expense	36,899	293,961	330,860	0
Changes in Assets and Liabilities:				
(Increase) Decrease in Accounts Receivable	(241)	(29,137)	(29,378)	1,701
(Increase) Decrease in Inventory	(30,827)	1,987	(28,840)	0
Increase (Decrease) in Accounts Payable	(14,934)	(28,687)	(43,621)	140,159
Increase in Accrued Wages and Benefits	0	13,962	13,962	2,475
Increase in Intergovernmental Payable	2,306	1,116	3,422	14
Increase in Claims Payable	0	0	0	16,572
Increase (Decrease) in Compensated Absences	0	5,915	5,915	(13,482)
Total Adjustments	<u>(6,797)</u>	<u>259,117</u>	<u>252,320</u>	<u>147,439</u>
Net Cash Provided by Operating Activities	<u>(\$123,402)</u>	<u>\$924,963</u>	<u>\$801,561</u>	<u>\$1,067,394</u>

Schedule of Noncash Investing, Capital and Financing Activities:

During 2009 the Water Fund received \$430,554 of contributed capital assets from Governmental Activities.

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

**Statement of Assets and Liabilities
Fiduciary Funds
December 31, 2009**

	<u>Agency</u>
Assets:	
Cash and Cash Equivalents	\$ 21,579,937
Cash and Cash Equivalents in Segregated Accounts	1,634,118
Receivables:	
Taxes	165,592,416
Intergovernmental	1,286,911
Special Assessments	<u>14,898,595</u>
Total Assets	<u>204,991,977</u>
Liabilities:	
Accounts Payable	1,159
Intergovernmental Payable	191,131,013
Undistributed Monies	<u>13,859,805</u>
Total Liabilities	<u>\$ 204,991,977</u>

See accompanying notes to the basic financial statements

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2009***

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 General Division Common Pleas Court Judges, two Domestic Relations Judges and one Juvenile/Probate 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 Services 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, 2009***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

LICCO, Incorporated – LICCO Incorporated is a legally separate, not-for-profit corporation, served by a self-appointing board of trustees. LICCO Incorporated, under a contractual agreement with the Licking County Board of Mental Retardation and Development Disabilities, provides sheltered employment for mentally retarded or handicapped adults in Licking County. Based on the significant services and resources provided by the County to LICCO, Incorporated and their sole purpose of providing assistance to the retarded and handicapped adults of Licking County, LICCO Incorporated, is reflected as a component unit of Licking County. LICCO Incorporated operates on a fiscal year ending December 31. 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 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 15 through 17 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, 2009***

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, providing supported living for the mentally retarded and the developmentally disabled, and provide direct care workers, house modification, rent and food.

Children's Services Fund – This fund is used to account for 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.

Mental Health Levy Fund – This fund is used to account for proceeds of a one mill tax levy for the Alcohol, Drug Addiction and Mental Health Services Board. (This fund only exists on a GAAP basis and is not part of the County's appropriated budget, therefore no budgetary schedule is presented.)

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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2009***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

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.

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. The County's internal service fund accounts for self insured employee medical and dental benefits.

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. Interfund receivables and payables between governmental and business-type activities have been eliminated in the government-wide Statement of Net Assets. Transfers between governmental funds are eliminated on the government-wide Statement of Activities. These eliminations minimize the duplicating effect on assets, liabilities, revenues, and expenses within the governmental and business-type activities total column.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2009***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation – Financial Statements (Continued)

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.

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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2009***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Basis of Accounting (Continued)

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, 2009 but not available, are recorded as deferred revenue.

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied and the revenue is available. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local 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, 2009, but which are not intended to finance 2009 operations and delinquent property taxes, whose availability is indeterminate, are recorded as deferred revenue as further described in Note 4.

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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2009***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process

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

All funds other than agency funds are legally required to be budgeted and appropriated; however, only governmental funds are required to be reported. The Commissary Fund and 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 2009.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2009***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

3. Appropriations

A temporary appropriations resolution to control expenditures may be passed on or about January 1 of each year for the period January 1 through March 31. An annual appropriations resolution must be passed by April 1 of each year for the period January 1 through December 31. The appropriations resolution establishes spending controls at the fund, function, department and object level. The appropriations resolution may be amended during the year by resolution of the County Commissioners as additional information becomes available, provided that total fund appropriations do not exceed current estimated resources. Expenditures may not legally exceed budgeted appropriations at the object level. During 2009, several supplemental appropriations were necessary to budget the use of contingency funds, intergovernmental grant proceeds and capital improvement projects. Administrative control is maintained through the establishment of more detailed line-item budgets. Management may transfer appropriations within the object level (among line items) for an organizational unit and/or department provided total appropriations for that object and organizational unit and/or department do not exceed amounts established by the County Commissioners.

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

4. Lapsing of Appropriations

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

5. Budgetary Basis of Accounting

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

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2009**

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 2009 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)	(\$4,134,810)	\$635,456	\$485,054	\$371,708
Increase (Decrease):				
Accrued Revenues at December 31, 2009 received during 2010	(4,333,548)	(540,254)	(381,900)	(44,820)
Accrued Revenues at December 31, 2008 received during 2009	4,340,423	268,598	492,042	94,570
Accrued Expenditures at December 31, 2009 paid during 2010	2,715,075	1,487,609	594,491	990,606
Accrued Expenditures at December 31, 2008 paid during 2009	(3,282,551)	(1,291,407)	(603,375)	(1,355,635)
2008 Prepays for 2009	161,552	0	0	0
2009 Prepays for 2010	(168,195)	0	0	0
Outstanding Encumbrances	(1,390,209)	(585,255)	(626,152)	(721,528)
Budget Basis	<u>(\$6,092,263)</u>	<u>(\$25,253)</u>	<u>(\$39,840)</u>	<u>(\$665,099)</u>

F. Cash and Cash Equivalents

During fiscal year 2009, cash and cash equivalents included amounts in demand deposits, certificate of deposits with original maturities of three months or less, a repurchase agreement 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 3, "Cash, Cash Equivalents and Investments".

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2009***

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 3, "Cash, Cash Equivalents and Investments".

The County has invested funds in the STAR Ohio during 2009. 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, 2009.

H. Inventory of Supplies

On the 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, 2009, 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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2009***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

K. Capital Assets and Depreciation

Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 and an estimated useful life threshold of three 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, 2009*

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
Capital Lease Payable	Motor Vehicle and Gasoline Tax Fund
OWDA Loan	Wastewater Fund
OPWC Loan	Wastewater Fund
Compensated Absences	General Fund Dog and Kennel Fund Public Assistance Fund Motor Vehicle and Gasoline Tax Fund 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, 2009***

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, 2009***

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 charges for 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 2009.

NOTE 2 - COMPLIANCE AND ACCOUNTABILITY

The fund deficit at December 31, 2009 of \$1,682,838 in the Permanent Improvement Fund (capital projects fund) is the result of recording notes payable amounts in the individual fund balance sheet.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2009***

NOTE 3 - 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 in the financial statements 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, 2009*

NOTE 3 - 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. The County's policy is to deposit funds with banking institutions which collateralize public monies in accordance with the Ohio Revised Code.

At year end the carrying amount of the County's deposits was \$61,636,363 and the bank balance was \$64,448,481. Federal depository insurance covered \$58,779,112 of the bank balance and \$5,669,369 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>\$5,669,369</u>
Total Balance	<u><u>\$5,669,369</u></u>

The County had \$390,531 in undeposited cash on hand at December 31, 2009 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 \$70,875. Federal depository insurance covered all of the bank balance. There are no statutory guidelines regarding the deposit and investment of funds by the not-for-profit corporation.

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2009*

NOTE 3 - 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 \$78,609, 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 2009 amounted to \$1,125,953, which includes \$750,694 assigned from other County funds.

B. Investments

The County's investments at December 31, 2009 are summarized below:

	<u>Fair Value</u>	<u>Credit Rating</u>	<u>Investment Maturities (in Years) less than 1</u>
Repurchase Agreement	\$10,053,839	N/A	\$10,053,839
STAR Ohio	500,000	AAAm ¹	500,000
Total Investments	<u>\$10,553,839</u>		<u>\$10,553,839</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. The County has no policy that limits investment purchases beyond the requirements of the Ohio Revised Code.

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

Concentration of Credit Risk – The County places no limit on the amount the County may invest in one issuer.

Custodial Credit Risk – The County's balance of investments are held by the trust department of its banking institution in the County's name. The County has no policy on custodial credit risk and is governed by Ohio Revised Code as described under Deposits.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2009**

NOTE 3 - CASH, CASH EQUIVALENTS, AND INVESTMENTS (Continued)

B. Investments (Continued)

Investments for all component units are detailed below:

	<u>Fair Value</u>	<u>Credit Rating</u>	<u>Investment Maturities (in Years) less than 1</u>
Federal Agencies	\$112,539	AAA	\$112,539
Corporate Bonds	197,297	BBB-AAAm	197,297
Money Market	<u>521,996</u>	AAA	<u>521,996</u>
Total Investments	<u><u>\$831,832</u></u>		<u><u>\$831,832</u></u>

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>Pooled Cash and Investments*</u>	<u>Investments</u>
Per Financial Statements	\$72,190,202	\$0
Investments:		
STAR Ohio	(500,000)	500,000
Repurchase Agreement	<u>(10,053,839)</u>	<u>10,053,839</u>
Per GASB Statement No. 3	<u><u>\$61,636,363</u></u>	<u><u>\$10,553,839</u></u>

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

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2009*

NOTE 3 - CASH, CASH EQUIVALENTS, AND INVESTMENTS (Continued)

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

A reconciliation between classifications of cash and investments for all component units on the 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	\$146,484	\$834,832
Certificates of Deposit (with maturities of more than 3 months)	<u>3,000</u>	<u>(3,000)</u>
Per GASB Statement No. 3	<u><u>\$149,484</u></u>	<u><u>\$831,832</u></u>

NOTE 4 - 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 2009 were levied after October 1, 2008 on assessed values as of January 1, 2008, 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.

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.

In prior years, tangible personal property used in business (except for public utilities) was assessed for ad valorem taxation purposes at 25 percent of its true value. As part of a phase out of the personal property tax, the assessment percentage for personal property was reduced to zero in 2009. 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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2009***

NOTE 4 – TAXES (Continued)

A. Property Taxes (Continued)

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, 2009, was \$7.40 per \$1,000 of assessed value. The assessed value upon which the 2009 levy was based was \$3,691,328,790. This amount constitutes \$3,568,022,470 in real property assessed value and \$123,306,320 in public utility assessed value.

Ohio law prohibits taxation of property from all taxing authorities in excess of 1% of assessed value without a vote of the people. Under current procedures, the County's share is .74% (7.40 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. An additional one-half of one percent was adopted in both 1978 and 2006. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the State Auditor the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month. The State Auditor then has five days in which to draw the warrant payable to the County.

NOTE 5 - RECEIVABLES

Receivables at December 31, 2009, 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.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2009**

NOTE 6 - TRANSFERS

The following balances at December 31, 2009 represent transfers in and transfers out:

<u>Fund</u>	<u>Transfer In</u>	<u>Transfer Out</u>
General Fund	\$20,000	\$2,880,382
Public Assistance Fund	861,381	0
Children's Services Fund	777,981	0
Other Governmental Funds	1,283,520	126,850
Total Governmental Funds	<u>2,942,882</u>	<u>3,007,232</u>
Water Fund	64,350	72,250
Wastewater Fund	72,250	0
Total Proprietary Funds	<u>136,600</u>	<u>72,250</u>
Totals	<u>\$3,079,482</u>	<u>\$3,079,482</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 7 - INTERFUND RECEIVABLES AND PAYABLES

The composition of interfund balances as of December 31, 2009, is as follows:

<u>Interfund Receivable/Payable</u>	<u>Receivable</u>	<u>Payable</u>
General Fund	\$117,850	\$0
Public Assistance Fund	539,992	0
Children's Services Fund	0	539,992
Other Governmental Funds	0	117,850
Totals	<u>\$657,842</u>	<u>\$657,842</u>

These interfund receivables and payables are for a reimbursement of expenditures.

Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 8 - CAPITAL ASSETS

A. Governmental Activities Capital Assets

Summary by category of changes in governmental activities capital assets at December 31, 2009:

Historical Cost:

Class	December 31, 2008	Additions	Deletions	December 31, 2009
<i>Capital assets not being depreciated:</i>				
Land	\$6,878,348	\$0	\$0	\$6,878,348
Construction in Progress	1,508,336	2,125,560	(1,323,628)	2,310,268
Sub-total	8,386,684	2,125,560	(1,323,628)	9,188,616
<i>Capital assets being depreciated:</i>				
Buildings and Improvements	18,711,644	1,337,158	0	20,048,802
Machinery and Equipment	11,437,304	1,055,707	(581,634)	11,911,377
Infrastructure	53,792,587	2,135,334	(1,241,969)	54,685,952
Total Cost	\$92,328,219	\$6,653,759	(\$3,147,231)	\$95,834,747
<i>Accumulated Depreciation:</i>				
Class	December 31, 2008	Additions	Deletions	December 31, 2009
Buildings and Improvements	(\$6,689,764)	(\$381,707)	\$0	(\$7,071,471)
Machinery and Equipment	(8,485,681)	(1,312,736)	510,364	(9,288,053)
Infrastructure	(12,474,587)	(1,548,509)	1,113,739	(12,909,357)
Total Depreciation	(\$27,650,032)	(\$3,242,952) *	\$1,624,103	(\$29,268,881)
<i>Net Value:</i>	\$64,678,187			\$66,565,866

* Depreciation expenses were charged to governmental functions as follows:

Public Safety	\$690,735
Health	93,389
Human Services	102,858
Public Works	1,816,651
General Government	539,319
Total Depreciation Expense	\$3,242,952

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2009*

NOTE 8 - CAPITAL ASSETS (Continued)

B. Business-Type Activities Capital Assets

Summary by Category at December 31, 2009:

Historical Cost:

Class	December 31, 2008	Additions	Deletions	December 31, 2009
<i>Capital assets not being depreciated:</i>				
Land	\$144,478	\$0	\$0	\$144,478
Construction in Progress	0	640,551	0	640,551
Sub-total	144,478	640,551	0	785,029
<i>Capital assets being depreciated:</i>				
Buildings and Improvements	19,731,853	0	0	19,731,853
Machinery and Equipment	3,274,208	29,275	0	3,303,483
Infrastructure	4,774,655	0	0	4,774,655
Total Cost	\$27,925,194	\$669,826	\$0	\$28,595,020

Accumulated Depreciation:

Class	December 31, 2008	Additions	Deletions	December 31, 2009
Buildings and Improvements	(\$5,119,523)	(\$212,501)	\$0	(\$5,332,024)
Machinery and Equipment	(1,476,916)	(48,324)	0	(1,525,240)
Infrastructure	(2,942,586)	(70,035)	0	(3,012,621)
Total Depreciation	(\$9,539,025)	(\$330,860)	\$0	(\$9,869,885)
<i>Net Value:</i>	\$18,386,169			\$18,725,135

NOTE 9 – DEFINED BENEFIT PENSION PLANS

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

A. Ohio Public Employees Retirement System (“OPERS”)

The following information was provided by OPERS 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 OPERS: 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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2009***

NOTE 9 – DEFINED BENEFIT PENSION PLANS (Continued)

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

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

OPERS 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 OPERS. Interested parties may obtain a copy by making a written request to OPERS, Attention: Finance Director, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or 1-800-222-7377.

The ORC provides statutory authority for employee and employer contributions. For 2009, employee and employer contribution rates were consistent across all three plans (TP, MD and CO). The employee contribution rate is 10.0%. The 2009 employer contribution rate for local government employer units was 14.00% of covered payroll which is the maximum contribution rate set by State statutes. The 2009 employer contribution rate for law enforcement government employer units was 17.63% of covered payroll with a maximum contribution rate set by State statutes of 18.1%. Employer contribution rates are actuarially determined. A portion of the County’s contribution is used to fund pension obligations with the remainder being used to fund health care benefits; for 2009, from January 1 through March 31, 2009 7.0% of annual covered salary was the portion used to fund pension obligations, and from April 1 through December 31, 2009 8.5% of annual covered salary was the portion used to fund pension obligations. For law enforcement, for 2009, from January 1 through March 31, 2009 10.63% of annual covered salary was the portion used to fund pension obligations, and from April 1 through December 31, 2009 12.13% of annual covered salary was the portion used to fund pension obligations. The contribution requirements of plan members and the County are established and may be amended by the OPERS Board. The County's contributions to the Ohio PERS for the years ending December 31, 2009, 2008, and 2007 were \$3,257,433, \$2,849,957 and \$3,261,175, respectively, for employees of the County and \$895,613, \$783,137 and \$833,249 respectively, for law enforcement officers, which were equal to the required contributions for each year.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2009***

NOTE 9 – DEFINED BENEFIT PENSION PLANS (Continued)

B. State Teachers Retirement System

Plan Description - The teachers who work for the Mental Retardation and Developmental Disabilities Board participate in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing, multiple employer public employee retirement plan. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that may be obtained by writing to STRS Ohio, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Ohio Web site at www.strsoh.org.

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service, or an allowance based on a member's lifetime contributions and earned interest matched by STRS Ohio funds divided by an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The DB portion of the Combined Plan payment is payable to a member on or after age 60; the DC portion of the account may be taken as a lump sum or converted to a lifetime monthly annuity at age 50. Benefits are established by Chapter 3307 of the Ohio Revised Code.

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

Funding Policy - For the fiscal year ended June 30, 2009, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. For fiscal year 2008, the portion used to fund pension obligations was also 13 percent. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2009***

NOTE 9 – DEFINED BENEFIT PENSION PLANS (Continued)

B. State Teachers Retirement System (Continued)

The County's required contributions for pension obligations to STRS Ohio for the fiscal years ended June 30, 2009, 2008, and 2007 were \$45,577, \$43,818, and \$59,438 respectively; which were equal to the required contributions for each year. All contributions from the County and plan members were made to the defined benefit plan.

C. Social Security System

Effective July 1, 1991, all employees not otherwise covered by the School Employees Retirement System or the State Teachers Retirement System of Ohio have an option to choose Social Security or the School Retirement System. As of June 30, 2009, no members of the Board of Education have elected Social Security. The contribution rate is 6.2 percent of wages.

NOTE 10 - POSTEMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System ("OPERS")

Plan Description – OPERS administers three separate pension plans: the Traditional Pension Plan – a cost-sharing, multiple-employer defined benefit pension plan; the Member directed Plan – a defined contribution plan; and the Combined Plan – a cost sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care plan, which includes a medical plan, prescription drug program and Medicare Part B Premium reimbursement, to qualifying member of both the Traditional Pension and the Combined Plans. Members of the Member Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage.

In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 45.

The ORC permits, but does not mandate, OPERS to provide OPEB benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the ORC.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2009***

NOTE 10 - POSTEMPLOYMENT BENEFITS (Continued)

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

OPERS issues a stand-alone financial report. Interested parties may obtain a copy by making a written request to OPERS, Attention: Finance Director, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or 1-800-222-7377.

Funding Policy – The ORC provides the statutory authority requiring public employers to fund post retirement health care coverage through their contributions to OPERS. A portion of each employer’s contribution to OPERS is set aside for the funding of post retirement health care benefits. Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2009, local government employers contributed at a rate of 14.00% of covered payroll. Law enforcement employers contributed at a rate of 17.63% of covered payroll. The ORC currently limits the employer contribution to a rate not to exceed 14.0% of covered payroll for local government employers and 18.1% for law enforcement. Active members do not make contributions to the OPEB plan.

The OPERS Postemployment Health Care plan was established under, and is administered in accordance with Internal Revenue Code 401(h). Each year the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of postemployment health care benefits. For 2009, the employer contribution allocated to the health care plan for employees of the County including law enforcement employees was 7.0% of covered payroll from January 1 through March 31, 2009 and 5.5% from April 1 through December 31, 2009. The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits provided by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

The County's contributions for health care to the OPERS for the years ending December 31, 2009, 2008, and 2007 were \$2,355,375, \$2,849,957 and \$2,148,079, respectively, for employees of the County and \$447,616, \$527,111 and \$392,705 respectively, for law enforcement officers, which were equal to the required contributions for each year.

The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004, was effective January 1, 2007. Member and employer contribution rates increased as of January 1, 2006, January 1, 2007 and January 1, 2008, which allowed additional funds to be allocated to the health care plan.

B. State Teachers Retirement System

Plan Description - 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.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2009**

NOTE 10 - POSTEMPLOYMENT BENEFITS (Continued)

B. State Teachers Retirement System (Continued)

The County contributes to the cost sharing multiple employer defined benefit Health Plan administered by the State Teachers Retirement System of Ohio (STRS Ohio) for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS Ohio. Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare Part B premiums. The Plan is included in the report of STRS Ohio which may be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio law authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2009, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. The County's contributions for health care for the fiscal years ended June 30, 2009, 2008, and 2007 were \$3,506, \$3,371, and \$4,572 respectively; which were equal to the required contributions for each year.

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, 2009	Issued	(Retired)	Balance December 31, 2009
Capital Projects General Obligation Notes:				
2.50% Moundview Renovation	\$700,000	\$0	(\$700,000)	\$0
1.50% Moundview Renovation	0	700,000	0	700,000
2.50% Etna Parkway Improvement	1,000,000	0	(1,000,000)	0
1.50% Etna Parkway Improvement	0	1,000,000	0	1,000,000
1.50% Broad Street Improvement	0	1,300,000	0	1,300,000
1.50% Data Recovery Site Improvement	0	600,000	0	600,000
1.50% Phone System Upgrade	0	200,000	0	200,000
Total Capital Projects	<u>\$1,700,000</u>	<u>\$3,800,000</u>	<u>(\$1,700,000)</u>	<u>\$3,800,000</u>

LICKING COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2009**

NOTE 12 - LONG-TERM DEBT

Details of the changes in the long-term debt of the County for the year ended December 31, 2009 are indicated below:

Year Issued	Maturity Date	Interest Rate	Balance December 31, 2008	Additions	Deductions	Balance December 31, 2009	Amount Due Within One Year
Governmental Activities:							
General Obligation Bonds:							
1990							
1990 County Building Improvements							
	2011	6.625%	\$370,000	\$0	(\$115,000)	\$255,000	\$125,000
1991							
1991 Airport Equipment							
	2011	7.000%	60,000	0	(20,000)	40,000	20,000
1996							
1996 CSEA Building							
	2010	6.000%	165,000	0	(80,000)	85,000	85,000
1996							
1996 Engineers Road Building							
	2010	6.000%	120,000	0	(60,000)	60,000	60,000
1997							
1997 Ohio MRDD Building Bonds							
	2017	5.250%	585,000	0	(50,000)	535,000	55,000
1998							
1998 Domestic Relations Court Building							
	2023	4.65% - 4.700%	3,190,000	0	(135,000)	3,055,000	145,000
1998							
1998 Airport Hanger							
	2018	5.200%	220,000	0	(15,000)	205,000	20,000
1999							
1999 Jail Improvement							
	2024	5.500%	2,685,000	0	(105,000)	2,580,000	110,000
2000							
2000 Highway Projects							
	2010	6.000%	97,549	0	(47,411)	50,138	50,138
2005							
2005 Telephone Equipment							
	2009	2.950%	90,000	0	(90,000)	0	0
2006							
2006 Juvenile Detention Facility							
	2025	3.50% - 4.100%	1,395,000	0	(60,000)	1,335,000	60,000
2006							
2006 Building Improvement							
	2015	3.50% - 4.000%	140,000	0	(20,000)	120,000	20,000
2006							
2006 Engineer							
	2012	3.50% - 3.750%	120,000	0	(30,000)	90,000	30,000
Total General Obligation Bonds			9,237,549	0	(827,411)	8,410,138	780,138
Special Assessment Bonds:							
2000							
2000 Jardin Manor Water							
	2016	5.980%	73,846	0	(7,467)	66,379	7,913
2003							
2003 Maple Bay							
	2018	5.700%	26,335	0	(2,633)	23,702	2,633
2005							
2005 Jardin Manor Sewer							
	2025	5.600%	340,000	0	(15,000)	325,000	15,000
Total Special Assessment Bonds (with governmental commitment)			440,181	0	(25,100)	415,081	25,546
Capital Lease Payable			91,280	0	(21,147)	70,133	22,225
Compensated Absences			3,780,581	3,878,231	(3,780,581)	3,878,231	1,624,056
Total Governmental Activities			13,549,591	3,878,231	(4,654,239)	12,773,583	2,451,965
Business-Type Activities:							
General Obligation Bond:							
1993							
1993 Water System Improvement							
	2013	5.100%	280,000	0	(50,000)	230,000	55,000
OWDA Loan:							
2008							
2008 Buckeye Lake Sewer Plant							
	2028	1.000%	10,793,976	84,343	(509,511)	10,368,808	0
OPWC Loan:							
2008							
2008 Buckeye Lake Sewer Plant							
	2028	0.000%	0	351,655	(9,017)	342,638	18,034
Compensated Absences			54,418	60,333	(54,418)	60,333	36,982
Total Business-Type Activities			11,128,394	496,331	(622,946)	11,001,779	110,016
Total Long-Term Debt			\$24,677,985	\$4,374,562	(\$5,277,185)	\$23,775,362	\$2,561,981

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2009**

NOTE 12 - LONG-TERM DEBT (Continued)

The principal amount of the County's special assessment debt outstanding at December 31, 2009 of \$415,081, 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 \$105,485 in the Special Assessment Debt Service Fund at December 31, 2009 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, 2009 follows:

Years	Governmental Activities			
	General Obligation Bonds		Special Assessment Bonds	
	Principal	Interest	Principal	Interest
2010	\$780,138	\$411,808	\$25,546	\$22,320
2011	620,000	370,156	26,019	21,126
2012	485,000	341,956	26,521	19,890
2013	475,000	318,824	27,052	18,610
2014	515,000	287,162	27,616	17,280
2015-2019	2,690,000	1,298,053	127,324	62,724
2020-2024	2,735,000	415,292	125,003	30,520
2025-2009	110,000	18,260	30,000	1,680
Totals	<u>\$8,410,138</u>	<u>\$3,461,511</u>	<u>\$415,081</u>	<u>\$194,150</u>

Years	Business-Type Activities					
	General Obligation Bonds		OWDA Loan		OPWC Loan	
	Principal	Interest	Principal	Interest	Principal	Interest
2010	\$55,000	\$11,878	\$0	\$0	\$18,034	\$0
2011	55,000	8,968	470,692	101,535	18,034	0
2012	60,000	6,150	475,421	96,806	18,034	0
2013	60,000	3,076	480,197	92,030	18,034	0
2014	0	0	485,021	87,206	18,034	0
2015-2019	0	0	2,499,178	361,955	90,170	0
2020-2024	0	0	2,627,258	233,875	90,170	0
2025-2030	0	0	3,331,041	1,766,621	72,128	0
Totals	<u>\$230,000</u>	<u>\$30,072</u>	<u>\$10,368,808</u>	<u>\$2,740,028</u>	<u>\$342,638</u>	<u>\$0</u>

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2009*

NOTE 12 - LONG-TERM DEBT (Continued)

B. Conduit Debt

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

C. Ohio Water Development Authority Loan

Buckeye Lake Wastewater Treatment Plant - In 2008, the County entered into an agreement with the OWDA, as administrator for the U. S. Environmental Protection Agency (EPA), for the County to receive a loan for improvements at the Buckeye Lake Wastewater Treatment Plant. The interest rate on the loan is 1%, per annum and is payable from wastewater collection and treatment charges.

NOTE 13 - CAPITAL LEASES

The County has financed the acquisition of a loader through a capital lease. The original cost of the equipment of \$111,401 and the related liability are reported on the Government – Wide Statement of Net Assets.

The following is a schedule of future minimum lease payments under the capital lease together with the present value of the net minimum lease payments as of December 31, 2009:

<u>Year Ending December 31,</u>	<u>Capital Leases</u>
2010	\$25,801
2011	25,801
2012	<u>25,801</u>
Minimum Lease Payments	<u>77,403</u>
Less amount representing interest at the County's incremental borrowing rate of interest	<u>(7,270)</u>
Present value of minimum lease payments	<u><u>\$70,133</u></u>

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2009*

NOTE 14 - 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	135,038,227
Equipment Breakdown	100,000,000
Crime	1,000,000
Excess Liability	10,000,000

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

The continued existence of CORSA is dependant upon the County's continued participation; however the County does not have an equity interest in CORSA. In 2009, the County contributed \$511,592. Complete financial statements can be obtained from the County Risk Sharing Authority, Inc. at 209 East State Street, Columbus, Ohio 43215.

There has been no significant reduction in insurance coverages from coverages in the prior year. In addition, settled claims resulting from these risks have not exceeded commercial insurance coverages in any of the past three fiscal years.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2009***

NOTE 14 - RISK MANAGEMENT (Continued)

B. Shared Risk Pool

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

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

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

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

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2009**

NOTE 14 - RISK MANAGEMENT (Continued)

C. Self-Insurance

The County has established a medical and dental self-insurance program for employees. An internal service fund is used to account for this program. A liability of unpaid claims cost of \$787,615 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 2008 and 2009 were:

Fiscal Year	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claims Payments	Balance at Fiscal Year End
2008	\$401,508	\$12,986,553	(\$12,617,018)	\$771,043
2009	771,043	12,868,540	(12,851,968)	787,615

NOTE 15 – 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 2009, the County contributed \$3,810,417, 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, 2009***

NOTE 16 - 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 2009 and no future contributions by the County are anticipated. A twenty-one member policy committee, comprised of five members from each county and one at-large member appointed by the board of directors, is responsible for preparing the solid waste management plan of the District in conjunction with a sixteen-member Technical Advisory Council (members appointed by the policy committee). Continued existence of the District is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding. Complete financial statements can be obtained from the Coshocton-Fairfield-Licking-Perry Solid Waste District, 676 Price Road, Newark, Ohio 43055.

B. Licking County Cluster

The Licking County Cluster (the "Cluster") is a group of agencies that coordinate the provision of services to multi-need youth in the area. Members of the Cluster include representatives of the Licking County Juvenile Court, Newark City Board of Education, Licking County Board of Education, Licking County 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, 2009***

NOTE 16 - 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. Complete financial information can be obtained from the Perry County Auditors office.

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

The Licking County Area Transportation Study (LCATS) was created as a result of the Intermodal Surface Transportation Efficiency Act of 1991 and the Clean Air Act of 1990. The main goal of LCATS is to utilize those Federal funds that are available to the County to produce the most efficient transportation system possible. The MPO has no outstanding debt. Complete financial statements can be obtained from the LCATS, 20 South Second Street, Newark, Ohio 43055.

E. Heath-Newark-Licking County Port Authority

The Heath-Newark-Licking County Port Authority (the "Port Authority") is a legally separate entity created pursuant to Ohio Revised Code Section 4582.21. The Port Authority was created by Licking County, the City of Heath, and the City of Newark. The Port Authority is governed by a nine member board. The County, the City of Heath and the City of Newark each appoint three members. The Port Authority was created to operate the Newark Air Force Base. The Port Authority derives revenues from operating leases with a private corporation to be used for Port Authority administrative expenses and for the maintenance of the airbase. The County did not contribute any money to the Port Authority in 2009. The continued existence of the Port Authority is not dependent on the County's continued participation and the County does not have an equity interest in or financial responsibility for the Port Authority. The Port Authority has self supporting revenue debt. Complete financial statements can be obtained from the Port Authority, 851 Irving Wick Drive West, Heath, Ohio 43056.

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, 2009***

NOTE 16 - 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 2009, 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 2009, 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 17 - 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, 2009**

NOTE 18 - 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. In 2009, these contributions were \$2,301,553.

The Licking County Regional Airport Authority, a discretely presented component unit of Licking County, received contributions for debt service retirement. In 2009, these contributions totaled \$26,440.

NOTE 19 - 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.

NOTE 20 – RESTATEMENT OF NET ASSETS/FUND BALANCE

Certain adjustments were made to the Governmental Activities net asset beginning as well as the Other Governmental Funds beginning fund balances due to the reclassification of the Family and Children First Fund from a Special Revenue fund to an Agency Fund. This restatement had the following effect on beginning of year net assets/fund balance:

	Governmental Activities	Other Governmental Funds	Agency Funds
Net Assets			
Reported December 31, 2008	\$107,262,642	\$18,829,631	\$0
Fund Reclass	(586,261)	(586,261)	0
Restated December 31, 2008	<u>\$106,676,381</u>	<u>\$18,243,370</u>	<u>\$0</u>

*COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES*

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

Nonmajor Governmental Funds

Special Revenue Funds

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

Dog and Kennel Fund

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

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.

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 and Recycling Fund

This fund is to account for funding received from the Ohio Department of Natural Resources and Coshocton-Fairfield-Licking-Perry Solid Waste District to be 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.

Sheriff Grants Fund

To account for state and federal grant monies designated for public safety activities.

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.

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.

County Court Special Projects Fund

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

Indigent Counsel Fees Fund

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

Coroners Laboratory Fund

To account for charges for services to be used for the operation of the coroners laboratory.

(Continued)

Special Revenue Funds

Delinquent Tax Collection Fund

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

Law Enforcement Education Fund

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

Open Space and Recreation Fund

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

Commissary Fund

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

911 Wireless Funding Fund

To account for grant funds to be used for the upgrade of County 911 services.

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.

(Continued)

Special Revenue Funds

Polling Place Accessibility Grant Fund

To account for federal monies to be used to expand polling place accessibility to voters with disabilities.

Domestic Court Special Projects Fund

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

Mediation Institutionalization Grant Fund

To account for grant monies and fines and forfeitures 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 resources 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.

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, 2009**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:				
Pooled Cash and Investments	\$ 11,175,721	\$ 3,465,946	\$ 1,091,122	\$ 15,732,789
Cash and Cash Equivalents with Fiscal Agent	118,081	0	0	118,081
Receivables:				
Taxes	2,879,990	0	0	2,879,990
Accounts	287,188	0	862	288,050
Intergovernmental	2,613,491	0	1,298,664	3,912,155
Special Assessments	0	400,654	0	400,654
Loans	3,191,544	0	0	3,191,544
Inventory of Supplies, at Cost	179,739	0	0	179,739
Total Assets	\$ 20,445,754	\$ 3,866,600	\$ 2,390,648	\$ 26,703,002
Liabilities:				
Accounts Payable	\$ 549,642	\$ 0	\$ 132,814	\$ 682,456
Accrued Wages and Benefits Payable	771,139	0	0	771,139
Intergovernmental Payable	152,264	0	0	152,264
Retainage Payable	26,532	0	0	26,532
Interfund Loans Payable	67,850	0	50,000	117,850
Deferred Revenue	4,628,880	400,654	0	5,029,534
Accrued Interest Payable	0	0	19,000	19,000
General Obligation Notes Payable	0	0	3,800,000	3,800,000
Total Liabilities	6,196,307	400,654	4,001,814	10,598,775
Fund Balance:				
Reserved for Encumbrances	459,374	0	473,323	932,697
Reserved for Supplies Inventory	179,739	0	0	179,739
Reserved for Debt Service	0	3,465,946	0	3,465,946
Reserved for Loans Receivable	3,191,544	0	0	3,191,544
Undesignated/Unreserved	10,418,790	0	(2,084,489)	8,334,301
Total Fund Balance	14,249,447	3,465,946	(1,611,166)	16,104,227
Total Liabilities and Fund Balance	\$ 20,445,754	\$ 3,866,600	\$ 2,390,648	\$ 26,703,002

LICKING COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended December 31, 2009**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Taxes	\$ 3,012,800	\$ 0	\$ 0	\$ 3,012,800
Intergovernmental Revenues	15,090,430	0	1,398,378	16,488,808
Charges for Services	4,948,959	202,396	0	5,151,355
Licenses and Permits	376,975	0	0	376,975
Investment Earnings	2,334	0	4,272	6,606
Special Assessments	156,759	35,541	0	192,300
Fines and Forfeitures	444,784	0	0	444,784
All Other Revenue	263,781	0	29,535	293,316
Total Revenue	24,296,822	237,937	1,432,185	25,966,944
Expenditures:				
Current:				
Public Safety	3,145,093	0	0	3,145,093
Health	362,908	0	0	362,908
Human Services	7,529,196	0	0	7,529,196
Community and Economic Development	1,338,020	0	0	1,338,020
Public Works	7,452,976	0	0	7,452,976
General Government	4,983,250	0	0	4,983,250
Capital Outlay	0	0	3,088,238	3,088,238
Debt Service:				
Principal Retirement	0	852,511	0	852,511
Interest & Fiscal Charges	0	479,955	47,570	527,525
Total Expenditures	24,811,443	1,332,466	3,135,808	29,279,717
Excess (Deficiency) of Revenues Over (Under) Expenditures	(514,621)	(1,094,529)	(1,703,623)	(3,312,773)
Other Financing Sources (Uses):				
Transfers In	550,626	690,394	42,500	1,283,520
Transfers Out	(20,000)	(106,850)	0	(126,850)
Total Other Financing Sources (Uses)	530,626	583,544	42,500	1,156,670
Net Change in Fund Balance	16,005	(510,985)	(1,661,123)	(2,156,103)
Fund Balance at Beginning of Year - Restated	14,216,482	3,976,931	49,957	18,243,370
Increase in Inventory Reserve	16,960	0	0	16,960
Fund Balance (Deficit) End of Year	\$ 14,249,447	\$ 3,465,946	\$ (1,611,166)	\$ 16,104,227

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2009**

	Dog and Kennel	Real Estate Assessment	Motor Vehicle and Gasoline Tax	Adult Probation
Assets:				
Pooled Cash and Investments	\$ 192,052	\$ 3,073,091	\$ 446,013	\$ 209,357
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	1,657	0	10,531	4,861
Intergovernmental	0	0	1,806,745	178,340
Loans	0	0	0	0
Inventory of Supplies, at Cost	0	0	154,349	0
Total Assets	\$ 193,709	\$ 3,073,091	\$ 2,417,638	\$ 392,558
Liabilities:				
Accounts Payable	\$ 6,029	\$ 2,333	\$ 45,294	\$ 1,557
Accrued Wages and Benefits Payable	9,904	33,500	304,071	12,149
Intergovernmental Payable	1,528	11,282	32,204	1,961
Retainage Payable	0	0	0	0
Interfund Loans Payable	0	0	0	0
Deferred Revenue	0	0	1,204,497	178,340
Total Liabilities	17,461	47,115	1,586,066	194,007
Fund Balance:				
Reserved for Encumbrances	4,717	114,413	78,431	11,901
Reserved for Supplies Inventory	0	0	154,349	0
Reserved for Loans Receivable	0	0	0	0
Undesignated/Unreserved	171,531	2,911,563	598,792	186,650
Total Fund Balance	176,248	3,025,976	831,572	198,551
Total Liabilities and Fund Balance	\$ 193,709	\$ 3,073,091	\$ 2,417,638	\$ 392,558

LICKING COUNTY, OHIO

<u>Planning</u>	<u>Litter Control and Recycling</u>	<u>Child Support Enforcement</u>	<u>Senior Citizen Levy</u>	<u>Indigent Guardianship</u>	<u>Legal Research</u>
\$ 330,538	\$ 140,217	\$ 464,874	\$ 834,017	\$ 0	\$ 101,096
26,532	0	0	0	0	0
0	0	0	2,879,990	0	0
0	1,568	48,846	0	1,730	5,641
265,674	0	0	206,389	0	0
3,191,544	0	0	0	0	0
0	8,195	4,297	0	0	0
<u>\$ 3,814,288</u>	<u>\$ 149,980</u>	<u>\$ 518,017</u>	<u>\$ 3,920,396</u>	<u>\$ 1,730</u>	<u>\$ 106,737</u>
\$ 7,475	\$ 16,368	\$ 3,429	\$ 0	\$ 0	\$ 34,413
20,815	19,461	200,053	0	0	0
4,840	2,639	49,830	0	0	0
26,532	0	0	0	0	0
0	0	0	0	0	0
72,474	0	0	3,086,379	0	0
<u>132,136</u>	<u>38,468</u>	<u>253,312</u>	<u>3,086,379</u>	<u>0</u>	<u>34,413</u>
83,293	10,378	17,189	0	0	1,379
0	8,195	4,297	0	0	0
3,191,544	0	0	0	0	0
407,315	92,939	243,219	834,017	1,730	70,945
<u>3,682,152</u>	<u>111,512</u>	<u>264,705</u>	<u>834,017</u>	<u>1,730</u>	<u>72,324</u>
<u>\$ 3,814,288</u>	<u>\$ 149,980</u>	<u>\$ 518,017</u>	<u>\$ 3,920,396</u>	<u>\$ 1,730</u>	<u>\$ 106,737</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2009**

	<u>Computer Replacement</u>	<u>Certificate of Title</u>	<u>County Recorder Equipment</u>	<u>Concealed Handgun Licensing</u>
Assets:				
Pooled Cash and Investments	\$ 118,389	\$ 712,226	\$ 318,114	\$ 70,119
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	2,710	75,663	464	0
Intergovernmental	0	0	0	0
Loans	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Total Assets	<u>\$ 121,099</u>	<u>\$ 787,889</u>	<u>\$ 318,578</u>	<u>\$ 70,119</u>
Liabilities:				
Accounts Payable	\$ 425	\$ 0	\$ 0	\$ 0
Accrued Wages and Benefits Payable	0	34,765	0	0
Intergovernmental Payable	0	5,182	0	2,449
Retainage Payable	0	0	0	0
Interfund Loans Payable	0	0	0	0
Deferred Revenue	0	0	0	0
Total Liabilities	<u>425</u>	<u>39,947</u>	<u>0</u>	<u>2,449</u>
Fund Balance:				
Reserved for Encumbrances	2,941	4,029	3,333	1,859
Reserved for Supplies Inventory	0	0	0	0
Reserved for Loans Receivable	0	0	0	0
Undesignated/Unreserved	117,733	743,913	315,245	65,811
Total Fund Balance	<u>120,674</u>	<u>747,942</u>	<u>318,578</u>	<u>67,670</u>
Total Liabilities and Fund Balance	<u>\$ 121,099</u>	<u>\$ 787,889</u>	<u>\$ 318,578</u>	<u>\$ 70,119</u>

LICKING COUNTY, OHIO

<u>Sheriff Grants</u>	<u>Local Delinquency Prevention</u>	<u>Juvenile Indigent Alcohol Treatment</u>	<u>Community Based Facility</u>	<u>Emergency Planning</u>	<u>Granville South Sanitary Sewer</u>
\$ 37,266	\$ 646	\$ 5,271	\$ 205,758	\$ 53,846	\$ 42,155
0	0	0	0	0	0
0	0	0	0	0	0
0	0	77	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	10,666	0	0
<u>\$ 37,266</u>	<u>\$ 646</u>	<u>\$ 5,348</u>	<u>\$ 216,424</u>	<u>\$ 53,846</u>	<u>\$ 42,155</u>
\$ 4,170	\$ 0	\$ 0	\$ 12,236	\$ 0	\$ 0
0	0	0	90,797	0	0
0	0	0	19,124	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>4,170</u>	<u>0</u>	<u>0</u>	<u>122,157</u>	<u>0</u>	<u>0</u>
3,500	0	0	6,124	43	0
0	0	0	10,666	0	0
0	0	0	0	0	0
<u>29,596</u>	<u>646</u>	<u>5,348</u>	<u>77,477</u>	<u>53,803</u>	<u>42,155</u>
<u>33,096</u>	<u>646</u>	<u>5,348</u>	<u>94,267</u>	<u>53,846</u>	<u>42,155</u>
<u>\$ 37,266</u>	<u>\$ 646</u>	<u>\$ 5,348</u>	<u>\$ 216,424</u>	<u>\$ 53,846</u>	<u>\$ 42,155</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2009**

	Southwest Licking Watershed	Johnstown- Monroe Sewer	Conduct of Business	Buildings and Flood Plain
Assets:				
Pooled Cash and Investments	\$ 23	\$ 60,329	\$ 6,488	\$ 16,805
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	0	0
Intergovernmental	0	0	0	0
Loans	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Total Assets	\$ 23	\$ 60,329	\$ 6,488	\$ 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 Loans Payable	0	0	0	0
Deferred Revenue	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	6,488	16,805
Total Fund Balance	23	60,329	6,488	16,805
Total Liabilities and Fund Balance	\$ 23	\$ 60,329	\$ 6,488	\$ 16,805

LICKING COUNTY, OHIO

<u>Domestic Violence</u>	<u>County Court Special Projects</u>	<u>Indigent Counsel Fees</u>	<u>Coroners Laboratory</u>	<u>Delinquent Tax Collection</u>	<u>Law Enforcement Education</u>	<u>Open Space and Recreation</u>
\$ 20,548	\$ 45,990	\$ 25,288	\$ 295,271	\$ 713,941	\$ 150,276	\$ 124,411
0	0	0	0	0	5,427	0
0	0	0	0	0	0	0
1,240	5,950	0	28,435	0	4,612	0
0	0	0	0	0	49,468	0
0	0	0	0	0	0	0
0	0	0	2,232	0	0	0
<u>\$ 21,788</u>	<u>\$ 51,940</u>	<u>\$ 25,288</u>	<u>\$ 325,938</u>	<u>\$ 713,941</u>	<u>\$ 209,783</u>	<u>\$ 124,411</u>
\$ 20,549	\$ 0	\$ 685	\$ 7,514	\$ 1,027	\$ 0	\$ 0
0	0	0	0	21,618	0	0
0	0	0	12,291	5,013	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	32,900	0
<u>20,549</u>	<u>0</u>	<u>685</u>	<u>19,805</u>	<u>27,658</u>	<u>32,900</u>	<u>0</u>
0	0	0	15,628	6,178	467	0
0	0	0	2,232	0	0	0
0	0	0	0	0	0	0
<u>1,239</u>	<u>51,940</u>	<u>24,603</u>	<u>288,273</u>	<u>680,105</u>	<u>176,416</u>	<u>124,411</u>
<u>1,239</u>	<u>51,940</u>	<u>24,603</u>	<u>306,133</u>	<u>686,283</u>	<u>176,883</u>	<u>124,411</u>
<u>\$ 21,788</u>	<u>\$ 51,940</u>	<u>\$ 25,288</u>	<u>\$ 325,938</u>	<u>\$ 713,941</u>	<u>\$ 209,783</u>	<u>\$ 124,411</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2009**

	Commissary	911 Wireless Funding	Department of Youth Services	Transit Board
Assets:				
Pooled Cash and Investments	\$ 0	\$ 1,017,756	\$ 210,175	\$ 262,013
Cash and Cash Equivalents with Fiscal Agent	86,122	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	0	91,372
Intergovernmental	0	0	0	51,315
Loans	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Total Assets	\$ 86,122	\$ 1,017,756	\$ 210,175	\$ 404,700
Liabilities:				
Accounts Payable	\$ 0	\$ 2,021	\$ 1,104	\$ 155,997
Accrued Wages and Benefits Payable	0	0	10,772	13,234
Intergovernmental Payable	0	0	1,946	1,975
Retainage Payable	0	0	0	0
Interfund Loans Payable	0	0	0	0
Deferred Revenue	0	0	0	0
Total Liabilities	0	2,021	13,822	171,206
Fund Balance:				
Reserved for Encumbrances	0	5,747	2,127	72,193
Reserved for Supplies Inventory	0	0	0	0
Reserved for Loans Receivable	0	0	0	0
Undesignated/Unreserved	86,122	1,009,988	194,226	161,301
Total Fund Balance	86,122	1,015,735	196,353	233,494
Total Liabilities and Fund Balance	\$ 86,122	\$ 1,017,756	\$ 210,175	\$ 404,700

LICKING COUNTY, OHIO

<u>Ditch Maintenance</u>	<u>Homeland Security Grant</u>	<u>Polling Place Accessibility Grant</u>	<u>Domestic Court Special Projects</u>	<u>Mediation Institutionalization Grant</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ 376,498	\$ 267,230	\$ 519	\$ 50,557	\$ 176,558	\$ 11,175,721
0	0	0	0	0	118,081
0	0	0	0	0	2,879,990
0	0	0	1,481	350	287,188
0	55,560	0	0	0	2,613,491
0	0	0	0	0	3,191,544
0	0	0	0	0	179,739
<u>\$ 376,498</u>	<u>\$ 322,790</u>	<u>\$ 519</u>	<u>\$ 52,038</u>	<u>\$ 176,908</u>	<u>\$ 20,445,754</u>
\$ 0	\$ 215,666	\$ 0	\$ 10,891	\$ 459	\$ 549,642
0	0	0	0	0	771,139
0	0	0	0	0	152,264
0	0	0	0	0	26,532
27,000	36,850	0	0	4,000	67,850
0	54,290	0	0	0	4,628,880
<u>27,000</u>	<u>306,806</u>	<u>0</u>	<u>10,891</u>	<u>4,459</u>	<u>6,196,307</u>
0	1,499	0	5,197	6,808	459,374
0	0	0	0	0	179,739
0	0	0	0	0	3,191,544
<u>349,498</u>	<u>14,485</u>	<u>519</u>	<u>35,950</u>	<u>165,641</u>	<u>10,418,790</u>
<u>349,498</u>	<u>15,984</u>	<u>519</u>	<u>41,147</u>	<u>172,449</u>	<u>14,249,447</u>
<u>\$ 376,498</u>	<u>\$ 322,790</u>	<u>\$ 519</u>	<u>\$ 52,038</u>	<u>\$ 176,908</u>	<u>\$ 20,445,754</u>

LICKING COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009**

	Dog and Kennel	Real Estate Assessment	Motor Vehicle and Gasoline Tax	Adult Probation
Revenues:				
Taxes	\$ 0	\$ 0	\$ 430,396	\$ 0
Intergovernmental Revenues	0	0	5,813,202	295,012
Charges for Services	73,664	1,663,127	0	61,203
Licenses and Permits	277,737	0	0	0
Investment Earnings	0	0	0	0
Special Assessments	0	0	0	0
Fines and Forfeitures	15,579	0	231,915	0
All Other Revenue	37,741	2,588	124,248	0
Total Revenue	404,721	1,665,715	6,599,761	356,215
Expenditures:				
Current:				
Public Safety	0	0	0	292,906
Health	362,908	0	0	0
Human Services	0	0	0	0
Community and Economic Development	0	0	0	0
Public Works	0	0	6,668,302	0
General Government	0	1,751,443	0	0
Total Expenditures	362,908	1,751,443	6,668,302	292,906
Excess (Deficiency) of Revenues Over (Under) Expenditures	41,813	(85,728)	(68,541)	63,309
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	41,813	(85,728)	(68,541)	63,309
Fund Balance at Beginning of Year	134,435	3,111,704	889,901	135,242
Increase (Decrease) in Inventory Reserve	0	0	10,212	0
Fund Balance End of Year	\$ 176,248	\$ 3,025,976	\$ 831,572	\$ 198,551

LICKING COUNTY, OHIO

<u>Planning</u>	<u>Litter Control and Recycling</u>	<u>Child Support Enforcement</u>	<u>Senior Citizen Levy</u>	<u>Indigent Guardianship</u>	<u>Legal Research</u>
\$ 0	\$ 0	\$ 0	\$ 2,582,404	\$ 0	\$ 0
1,573,670	624,185	3,149,180	580,083	0	0
14,724	16,414	565,303	0	0	76,849
0	0	0	0	0	0
2,334	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	22,368	0
8,558	0	0	0	0	0
<u>1,599,286</u>	<u>640,599</u>	<u>3,714,483</u>	<u>3,162,487</u>	<u>22,368</u>	<u>76,849</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	4,327,444	3,141,895	0	0
1,338,020	0	0	0	0	0
0	677,260	0	0	0	0
0	0	0	0	25,379	90,231
<u>1,338,020</u>	<u>677,260</u>	<u>4,327,444</u>	<u>3,141,895</u>	<u>25,379</u>	<u>90,231</u>
261,266	(36,661)	(612,961)	20,592	(3,011)	(13,382)
0	0	465,626	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>465,626</u>	<u>0</u>	<u>0</u>	<u>0</u>
261,266	(36,661)	(147,335)	20,592	(3,011)	(13,382)
3,422,484	143,802	411,461	813,425	4,741	85,706
(1,598)	4,371	579	0	0	0
<u>\$ 3,682,152</u>	<u>\$ 111,512</u>	<u>\$ 264,705</u>	<u>\$ 834,017</u>	<u>\$ 1,730</u>	<u>\$ 72,324</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, 2009**

	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	36,851	849,225	107,429	0
Licenses and Permits	0	0	0	58,103
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>36,851</u>	<u>849,225</u>	<u>107,429</u>	<u>58,103</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	24,963	674,777	57,530	31,708
Total Expenditures	<u>24,963</u>	<u>674,777</u>	<u>57,530</u>	<u>31,708</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	11,888	174,448	49,899	26,395
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	11,888	174,448	49,899	26,395
Fund Balance at Beginning of Year	108,786	573,494	268,679	41,275
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balance End of Year	<u>\$ 120,674</u>	<u>\$ 747,942</u>	<u>\$ 318,578</u>	<u>\$ 67,670</u>

LICKING COUNTY, OHIO

<u>Sheriff Grants</u>	<u>Local Delinquency Prevention</u>	<u>Juvenile Indigent Alcohol Treatment</u>	<u>Community Based Facility</u>	<u>Emergency Planning</u>	<u>Granville South Sanitary Sewer</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
40,866	0	0	1,356,803	49,107	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	835	0	0	0
0	0	0	0	0	0
<u>40,866</u>	<u>0</u>	<u>835</u>	<u>1,356,803</u>	<u>49,107</u>	<u>0</u>
7,770	0	0	1,862,720	21,989	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>7,770</u>	<u>0</u>	<u>0</u>	<u>1,862,720</u>	<u>21,989</u>	<u>0</u>
33,096	0	835	(505,917)	27,118	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>
33,096	0	835	(505,917)	27,118	0
0	646	4,513	597,305	26,728	42,155
0	0	0	2,879	0	0
<u>\$ 33,096</u>	<u>\$ 646</u>	<u>\$ 5,348</u>	<u>\$ 94,267</u>	<u>\$ 53,846</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, 2009**

	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	1,027	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	<u>0</u>	<u>0</u>	<u>1,027</u>	<u>0</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	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	1,027	0
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	1,027	0
Fund Balance at Beginning of Year	23	60,329	5,461	16,805
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balance End of Year	<u>\$ 23</u>	<u>\$ 60,329</u>	<u>\$ 6,488</u>	<u>\$ 16,805</u>

LICKING COUNTY, OHIO

<u>Domestic Violence</u>	<u>County Court Special Projects</u>	<u>Indigent Counsel Fees</u>	<u>Coroners Laboratory</u>	<u>Delinquent Tax Collection</u>	<u>Law Enforcement Education</u>	<u>Open Space and Recreation</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	2,677	0	0	73,610	0
0	0	0	168,982	326,550	0	0
40,108	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	51,940	0	0	0	94,567	0
0	0	0	0	0	0	0
<u>40,108</u>	<u>51,940</u>	<u>2,677</u>	<u>168,982</u>	<u>326,550</u>	<u>168,177</u>	<u>0</u>
0	0	0	0	0	125,605	0
0	0	0	0	0	0	0
59,857	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	1,333	92,246	593,524	0	0
<u>59,857</u>	<u>0</u>	<u>1,333</u>	<u>92,246</u>	<u>593,524</u>	<u>125,605</u>	<u>0</u>
(19,749)	51,940	1,344	76,736	(266,974)	42,572	0
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(20,000)</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(20,000)</u>	<u>0</u>	<u>0</u>
(19,749)	51,940	1,344	76,736	(286,974)	42,572	0
20,988	0	23,259	228,880	973,257	134,311	124,411
0	0	0	517	0	0	0
<u>\$ 1,239</u>	<u>\$ 51,940</u>	<u>\$ 24,603</u>	<u>\$ 306,133</u>	<u>\$ 686,283</u>	<u>\$ 176,883</u>	<u>\$ 124,411</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, 2009**

	Commissary	911 Wireless Funding	Department of Youth Services	Transit Board
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	382,568	309,243	526,194
Charges for Services	0	0	0	967,533
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	32,945	0	0	57,701
Total Revenue	<u>32,945</u>	<u>382,568</u>	<u>309,243</u>	<u>1,551,428</u>
Expenditures:				
Current:				
Public Safety	0	259,348	253,991	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	1,593,694
Total Expenditures	<u>0</u>	<u>259,348</u>	<u>253,991</u>	<u>1,593,694</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	32,945	123,220	55,252	(42,266)
Other Financing Sources (Uses):				
Transfers In	0	0	0	85,000
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>85,000</u>
Net Change in Fund Balance	32,945	123,220	55,252	42,734
Fund Balance at Beginning of Year	53,177	892,515	141,101	190,760
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balance End of Year	<u>\$ 86,122</u>	<u>\$ 1,015,735</u>	<u>\$ 196,353</u>	<u>\$ 233,494</u>

LICKING COUNTY, OHIO

<u>Ditch Maintenance</u>	<u>Homeland Security Grant</u>	<u>Polling Place Accessibility Grant</u>	<u>Domestic Court Special Projects</u>	<u>Mediation Institutionalization Grant</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,012,800
0	314,030	0	0	0	15,090,430
0	0	0	21,105	0	4,948,959
0	0	0	0	0	376,975
0	0	0	0	0	2,334
156,759	0	0	0	0	156,759
0	0	0	0	27,580	444,784
0	0	0	0	0	263,781
<u>156,759</u>	<u>314,030</u>	<u>0</u>	<u>21,105</u>	<u>27,580</u>	<u>24,296,822</u>
0	320,764	0	0	0	3,145,093
0	0	0	0	0	362,908
0	0	0	0	0	7,529,196
0	0	0	0	0	1,338,020
107,414	0	0	0	0	7,452,976
0	0	0	30,776	15,646	4,983,250
<u>107,414</u>	<u>320,764</u>	<u>0</u>	<u>30,776</u>	<u>15,646</u>	<u>24,811,443</u>
49,345	(6,734)	0	(9,671)	11,934	(514,621)
0	0	0	0	0	550,626
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(20,000)</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>530,626</u>
49,345	(6,734)	0	(9,671)	11,934	16,005
300,153	22,718	519	50,818	160,515	14,216,482
0	0	0	0	0	16,960
<u>\$ 349,498</u>	<u>\$ 15,984</u>	<u>\$ 519</u>	<u>\$ 41,147</u>	<u>\$ 172,449</u>	<u>\$ 14,249,447</u>

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Debt Service Funds
For the Year Ended December 31, 2009**

	General Obligation Debt	Special Assessment Debt	Total Nonmajor Debt Service Funds
Assets:			
Cash and Cash Equivalents	\$ 3,360,461	\$ 105,485	\$ 3,465,946
Receivables:			
Special Assessments	<u>0</u>	<u>400,654</u>	<u>400,654</u>
Total Assets	<u><u>\$ 3,360,461</u></u>	<u><u>\$ 506,139</u></u>	<u><u>\$ 3,866,600</u></u>
Liabilities:			
Deferred Revenue	<u>\$ 0</u>	<u>\$ 400,654</u>	<u>\$ 400,654</u>
Total Liabilities	<u>0</u>	<u>400,654</u>	<u>400,654</u>
Fund Balance:			
Reserved for Debt Service	<u>3,360,461</u>	<u>105,485</u>	<u>3,465,946</u>
Total Fund Balance	<u>3,360,461</u>	<u>105,485</u>	<u>3,465,946</u>
Total Liabilities and Fund Balance	<u><u>\$ 3,360,461</u></u>	<u><u>\$ 506,139</u></u>	<u><u>\$ 3,866,600</u></u>

LICKING COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Debt Service Funds
For the Year Ended December 31, 2009**

	General Obligation Debt	Special Assessment Debt	Total Nonmajor Debt Service Funds
Revenues:			
Charges for Services	\$ 202,396	\$ 0	\$ 202,396
Special Assessments	0	35,541	35,541
Total Revenue	<u>202,396</u>	<u>35,541</u>	<u>237,937</u>
Expenditures:			
Debt Service:			
Principal Retirement	827,411	25,100	852,511
Interest & Fiscal Charges	456,483	23,472	479,955
Total Expenditures	<u>1,283,894</u>	<u>48,572</u>	<u>1,332,466</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,081,498)	(13,031)	(1,094,529)
Other Financing Sources (Uses):			
Transfers In	690,394	0	690,394
Transfers Out	(106,850)	0	(106,850)
Total Other Financing Sources (Uses)	<u>583,544</u>	<u>0</u>	<u>583,544</u>
Net Change in Fund Balance	(497,954)	(13,031)	(510,985)
Fund Balance at Beginning of Year	<u>3,858,415</u>	<u>118,516</u>	<u>3,976,931</u>
Fund Balance End of Year	<u>\$ 3,360,461</u>	<u>\$ 105,485</u>	<u>\$ 3,465,946</u>

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2009**

	<u>Permanent Improvement</u>	<u>Road Projects</u>	<u>Airport Construction</u>	<u>Capital Grants</u>
Assets:				
Pooled Cash and Investments	\$ 1,019,450	\$ 32,674	\$ 121	\$ 5,753
Receivables:				
Accounts	862	0	0	0
Intergovernmental	1,298,664	0	0	0
Total Assets	<u>\$ 2,318,976</u>	<u>\$ 32,674</u>	<u>\$ 121</u>	<u>\$ 5,753</u>
Liabilities:				
Accounts Payable	\$ 132,814	\$ 0	\$ 0	\$ 0
Interfund Loans Payable	50,000	0	0	0
Accrued Interest Payable	19,000	0	0	0
General Obligation Notes Payable	3,800,000	0	0	0
Total Liabilities	<u>4,001,814</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance:				
Reserved for Encumbrances	472,673	0	0	0
Undesignated/Unreserved	(2,155,511)	32,674	121	5,753
Total Fund Balance	<u>(1,682,838)</u>	<u>32,674</u>	<u>121</u>	<u>5,753</u>
Total Liabilities and Fund Balance	<u>\$ 2,318,976</u>	<u>\$ 32,674</u>	<u>\$ 121</u>	<u>\$ 5,753</u>

LICKING COUNTY, OHIO

<u>Bike Path</u>	<u>Computer Acquisition</u>	<u>Special Assessment Construction</u>	<u>Total Nonmajor Capital Projects Funds</u>
\$ 8,564	\$ 13,575	\$ 10,985	\$ 1,091,122
0	0	0	862
0	0	0	1,298,664
<u>\$ 8,564</u>	<u>\$ 13,575</u>	<u>\$ 10,985</u>	<u>\$ 2,390,648</u>
\$ 0	\$ 0	\$ 0	\$ 132,814
0	0	0	50,000
0	0	0	19,000
0	0	0	3,800,000
<u>0</u>	<u>0</u>	<u>0</u>	<u>4,001,814</u>
650	0	0	473,323
7,914	13,575	10,985	(2,084,489)
<u>8,564</u>	<u>13,575</u>	<u>10,985</u>	<u>(1,611,166)</u>
<u>\$ 8,564</u>	<u>\$ 13,575</u>	<u>\$ 10,985</u>	<u>\$ 2,390,648</u>

LICKING COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2009**

	<u>Permanent Improvement</u>	<u>Road Projects</u>	<u>Airport Construction</u>	<u>Capital Grants</u>
Revenues:				
Intergovernmental Revenues	\$ 1,398,378	\$ 0	\$ 0	\$ 0
Investment Earnings	4,272	0	0	0
All Other Revenue	18,892	0	0	0
Total Revenue	<u>1,421,542</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Capital Outlay	3,062,276	0	0	0
Debt Service:				
Interest & Fiscal Charges	47,570	0	0	0
Total Expenditures	<u>3,109,846</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,688,304)	0	0	0
Other Financing Sources (Uses):				
Transfers In	42,500	0	0	0
Total Other Financing Sources (Uses)	<u>42,500</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(1,645,804)	0	0	0
Fund Balance (Deficit) at Beginning of Year	<u>(37,034)</u>	<u>32,674</u>	<u>121</u>	<u>5,753</u>
Fund Balance (Deficit) End of Year	<u>\$ (1,682,838)</u>	<u>\$ 32,674</u>	<u>\$ 121</u>	<u>\$ 5,753</u>

LICKING COUNTY, OHIO

<u>Bike Path</u>	<u>Computer Acquisition</u>	<u>Special Assessment Construction</u>	<u>Total Nonmajor Capital Project Funds</u>
\$ 0	\$ 0	\$ 0	\$ 1,398,378
0	0	0	4,272
<u>10,643</u>	<u>0</u>	<u>0</u>	<u>29,535</u>
<u>10,643</u>	<u>0</u>	<u>0</u>	<u>1,432,185</u>
25,962	0	0	3,088,238
<u>0</u>	<u>0</u>	<u>0</u>	<u>47,570</u>
<u>25,962</u>	<u>0</u>	<u>0</u>	<u>3,135,808</u>
(15,319)	0	0	(1,703,623)
<u>0</u>	<u>0</u>	<u>0</u>	<u>42,500</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>42,500</u>
(15,319)	0	0	(1,661,123)
<u>23,883</u>	<u>13,575</u>	<u>10,985</u>	<u>49,957</u>
<u>\$ 8,564</u>	<u>\$ 13,575</u>	<u>\$ 10,985</u>	<u>\$ (1,611,166)</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, 2009**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 29,045,613	\$ 29,029,790	\$ 28,985,913	\$ (43,877)
Intergovernmental Revenues	5,255,523	5,252,660	4,648,717	(603,943)
Charges for Services	4,019,565	4,017,375	4,359,680	342,305
Licenses and Permits	8,605	8,600	8,049	(551)
Investment Earnings	2,101,634	2,100,489	1,043,493	(1,056,996)
Fines and Forfeitures	178,397	178,300	170,411	(7,889)
All Other Revenues	1,840,502	1,839,500	1,995,364	155,864
Total Revenues	<u>42,449,839</u>	<u>42,426,714</u>	<u>41,211,627</u>	<u>(1,215,087)</u>
Expenditures:				
Public Safety:				
Coroner:				
Personal Services	353,293	351,810	350,966	844
Contractual Services	205,132	204,271	183,810	20,461
Other Expenditures	2,209	2,200	2,048	152
Total Coroner	<u>560,634</u>	<u>558,281</u>	<u>536,824</u>	<u>21,457</u>
Adult Probation:				
Personal Services	601,898	599,372	578,189	21,183
Materials and Supplies	2,586	2,575	2,500	75
Contractual Services	3,700	3,684	129	3,555
Other Expenditures	9,980	9,938	9,636	302
Total Adult Probation	<u>618,164</u>	<u>615,569</u>	<u>590,454</u>	<u>25,115</u>
Sheriff:				
Personal Services	14,829,373	14,767,127	14,153,096	614,031
Materials and Supplies	1,002,544	998,336	826,630	171,706
Contractual Services	1,689,263	1,682,172	1,457,622	224,550
Other Expenditures	20,214	20,129	19,742	387
Capital Outlay	278,641	277,471	214,633	62,838
Total Sheriff	<u>17,820,035</u>	<u>17,745,235</u>	<u>16,671,723</u>	<u>1,073,512</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, 2009***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Emergency Management:				
Personal Services	172,668	171,943	171,881	62
Materials and Supplies	2,688	2,677	2,100	577
Contractual Services	10,984	10,938	7,030	3,908
Other Expenditures	28,871	28,750	17,262	11,488
Capital Outlay	10,243	10,200	7,652	2,548
Total Emergency Management	<u>225,454</u>	<u>224,508</u>	<u>205,925</u>	<u>18,583</u>
911 Emergency Center:				
Personal Services	1,487,221	1,480,978	1,340,322	140,656
Materials and Supplies	4,189	4,171	2,262	1,909
Contractual Services	193,048	192,238	138,302	53,936
Other Expenditures	502	500	5	495
Capital Outlay	64,832	64,560	63,995	565
Total 911 Emergency Center	<u>1,749,792</u>	<u>1,742,447</u>	<u>1,544,886</u>	<u>197,561</u>
Total Public Safety	<u>20,974,079</u>	<u>20,886,040</u>	<u>19,549,812</u>	<u>1,336,228</u>
Health:				
Humane Officer:				
Personal Services	109,969	109,507	101,061	8,446
Other Expenditures	4,634	4,615	3,449	1,166
Total Humane Officer	<u>114,603</u>	<u>114,122</u>	<u>104,510</u>	<u>9,612</u>
Registration of Vital Statistics:				
Other Expenditures	2,511	2,500	1,809	691
Total Registration of Vital Statistics	<u>2,511</u>	<u>2,500</u>	<u>1,809</u>	<u>691</u>
Health and Welfare:				
Contractual Services	434,034	432,213	431,183	1,030
Total Health and Welfare	<u>434,034</u>	<u>432,213</u>	<u>431,183</u>	<u>1,030</u>
Total Health	<u>551,148</u>	<u>548,835</u>	<u>537,502</u>	<u>11,333</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, 2009**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Human Services:				
Veterans' Services Commission:				
Personal Services	431,259	429,449	343,039	86,410
Materials and Supplies	67,590	67,306	30,095	37,211
Contractual Services	1,099,584	1,094,968	927,749	167,219
Other Expenditures	198,042	197,211	170,408	26,803
Capital Outlay	30,169	30,042	23,464	6,578
Total Veterans' Services Commission	<u>1,826,644</u>	<u>1,818,976</u>	<u>1,494,755</u>	<u>324,221</u>
Child Welfare Board:				
Other Expenditures	1,202	1,197	696	501
Total Child Welfare Board	<u>1,202</u>	<u>1,197</u>	<u>696</u>	<u>501</u>
Indigent Fees:				
Contractual Services	1,406,403	1,400,500	1,397,727	2,773
Total Indigent Fees	<u>1,406,403</u>	<u>1,400,500</u>	<u>1,397,727</u>	<u>2,773</u>
Total Human Services	<u>3,234,249</u>	<u>3,220,673</u>	<u>2,893,178</u>	<u>327,495</u>
Conservation and Recreation:				
Agriculture:				
Other Expenditures	664,783	661,993	659,994	1,999
Total Agriculture	<u>664,783</u>	<u>661,993</u>	<u>659,994</u>	<u>1,999</u>
Parks:				
Contractual Services	562,464	560,103	560,103	0
Total Parks	<u>562,464</u>	<u>560,103</u>	<u>560,103</u>	<u>0</u>
Total Conservation and Recreation	<u>1,227,247</u>	<u>1,222,096</u>	<u>1,220,097</u>	<u>1,999</u>
Public Works:				
Sanitation and Drainage:				
Personal Services	74,678	74,365	74,355	10
Total Sanitation and Drainage	<u>74,678</u>	<u>74,365</u>	<u>74,355</u>	<u>10</u>
Total Public Works	<u>74,678</u>	<u>74,365</u>	<u>74,355</u>	<u>10</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, 2009**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
General Government:				
Commissioners:				
Personal Services	574,702	572,290	550,817	21,473
Contractual Services	6,462	6,435	4,464	1,971
Other Expenditures	9,541	9,500	8,859	641
Total Commissioners	<u>590,705</u>	<u>588,225</u>	<u>564,140</u>	<u>24,085</u>
Auditor:				
Personal Services	681,207	678,348	628,813	49,535
Materials and Supplies	27,287	27,172	13,423	13,749
Contractual Services	57,840	57,597	3,942	53,655
Other Expenditures	11,312	11,265	10,374	891
Total Auditor	<u>777,646</u>	<u>774,382</u>	<u>656,552</u>	<u>117,830</u>
Treasurer:				
Personal Services	545,354	543,066	526,973	16,093
Materials and Supplies	44,919	44,730	30,968	13,762
Contractual Services	63,782	63,514	48,956	14,558
Other Expenditures	33,806	33,664	33,100	564
Total Treasurer	<u>687,861</u>	<u>684,974</u>	<u>639,997</u>	<u>44,977</u>
Prosecutor:				
Personal Services	2,132,896	2,123,943	1,989,682	134,261
Materials and Supplies	8,545	8,509	7,166	1,343
Contractual Services	83,559	83,208	77,241	5,967
Other Expenditures	38,178	38,018	37,493	525
Total Prosecutor	<u>2,263,178</u>	<u>2,253,678</u>	<u>2,111,582</u>	<u>142,096</u>
Law Library:				
Personal Services	<u>33,858</u>	<u>33,716</u>	<u>28,625</u>	<u>5,091</u>
Total Law Library	<u>33,858</u>	<u>33,716</u>	<u>28,625</u>	<u>5,091</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, 2009***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
County Planning Commission:				
Personal Services	654,218	651,472	611,035	40,437
Materials and Supplies	10,636	10,591	5,217	5,374
Contractual Services	117,392	116,899	110,157	6,742
Other Expenditures	7,932	7,899	6,575	1,324
Capital Outlay	15,063	15,000	0	15,000
Total County Planning Commission	805,241	801,861	732,984	68,877
Board of Elections:				
Personal Services	633,672	631,012	456,158	174,854
Materials and Supplies	159,384	158,715	82,718	75,997
Contractual Services	454,334	452,427	259,543	192,884
Other Expenditures	1,506	1,500	847	653
Total Board of Elections	1,248,896	1,243,654	799,266	444,388
County Recorder:				
Personal Services	471,511	469,532	468,867	665
Materials and Supplies	4,539	4,520	1,829	2,691
Contractual Services	10,891	10,845	5,070	5,775
Other Expenditures	2,636	2,625	2,539	86
Total County Recorder	489,577	487,522	478,305	9,217
Records Center:				
Personal Services	112,214	111,744	111,379	365
Materials and Supplies	7,030	7,000	6,720	280
Contractual Services	22,607	22,512	12,398	10,114
Capital Outlay	29,499	29,375	29,139	236
Total Records Center	171,350	170,631	159,636	10,995
Bureau of Inspection:				
Contractual Services	94,451	94,055	93,088	967
Total Bureau of Inspection	94,451	94,055	93,088	967
Maintenance and Operations:				
Personal Services	507,427	505,298	501,059	4,239
Materials and Supplies	662,541	659,760	533,292	126,468
Contractual Services	1,829,288	1,821,609	1,498,080	323,529
Other Expenditures	25,173	25,067	7,609	17,458
Capital Outlay	132,396	131,840	14,755	117,085
Total Maintenance and Operations	3,156,825	3,143,574	2,554,795	588,779

(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, 2009**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Information Systems Management:				
Personal Services	718,110	715,097	704,206	10,891
Materials and Supplies	17,089	17,017	8,847	8,170
Contractual Services	306,054	304,769	253,480	51,289
Other Expenditures	251	250	65	185
Capital Outlay	228,157	227,199	159,002	68,197
Total Information Systems Management	<u>1,269,661</u>	<u>1,264,332</u>	<u>1,125,600</u>	<u>138,732</u>
Clerk of Courts:				
Personal Services	1,069,475	1,064,986	1,052,263	12,723
Materials and Supplies	43,518	43,335	43,163	172
Contractual Services	3,515	3,500	3,012	488
Other Expenditures	1,451	1,445	1,155	290
Total Clerk of Courts	<u>1,117,959</u>	<u>1,113,266</u>	<u>1,099,593</u>	<u>13,673</u>
Common Pleas Court:				
Personal Services	842,281	838,746	831,099	7,647
Materials and Supplies	10,934	10,888	7,263	3,625
Contractual Services	156,917	156,258	127,614	28,644
Other Expenditures	26,940	26,827	16,325	10,502
Total Common Pleas Court	<u>1,037,072</u>	<u>1,032,719</u>	<u>982,301</u>	<u>50,418</u>
Court of Appeals:				
Other Expenditures	30,126	30,000	19,690	10,310
Total Court of Appeals	<u>30,126</u>	<u>30,000</u>	<u>19,690</u>	<u>10,310</u>
Municipal Court:				
Personal Services	190,417	189,617	188,486	1,131
Contractual Services	122,805	122,290	66,627	55,663
Total Municipal Court	<u>313,222</u>	<u>311,907</u>	<u>255,113</u>	<u>56,794</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, 2009**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Juvenile Court:				
Personal Services	2,372,172	2,362,214	2,311,919	50,295
Materials and Supplies	84,294	83,940	67,341	16,599
Contractual Services	1,543,383	1,536,905	1,423,463	113,442
Other Expenditures	26,915	26,802	24,478	2,324
Total Juvenile Court	<u>4,026,764</u>	<u>4,009,861</u>	<u>3,827,201</u>	<u>182,660</u>
Probate Court:				
Personal Services	348,958	347,494	347,087	407
Materials and Supplies	5,002	4,981	4,223	758
Contractual Services	16,438	16,369	13,245	3,124
Other Expenditures	18,236	18,159	15,493	2,666
Total Probate Court	<u>388,634</u>	<u>387,003</u>	<u>380,048</u>	<u>6,955</u>
Domestic Court:				
Personal Services	1,405,709	1,399,807	1,363,353	36,454
Materials and Supplies	7,948	7,915	4,116	3,799
Contractual Services	53,238	53,015	20,963	32,052
Other Expenditures	29,373	29,250	23,816	5,434
Total Domestic Court	<u>1,496,268</u>	<u>1,489,987</u>	<u>1,412,248</u>	<u>77,739</u>
Human Resources:				
Personal Services	343,772	342,329	342,248	81
Materials and Supplies	1,309	1,304	790	514
Contractual Services	34,289	34,145	25,126	9,019
Other Expenditures	3,790	3,774	3,010	764
Total Human Resources	<u>383,160</u>	<u>381,552</u>	<u>371,174</u>	<u>10,378</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, 2009**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Insurance/Pension/Taxes:				
Personal Services	573,341	570,934	570,934	0
Contractual Services	<u>546,024</u>	<u>543,732</u>	<u>392,213</u>	<u>151,519</u>
Total Insurance/Pension/Taxes	1,119,365	1,114,666	963,147	151,519
General Administration:				
Contractual Services	24,854	24,750	24,750	0
Other Expenditures	<u>276,451</u>	<u>275,290</u>	<u>285,944</u>	<u>(10,654)</u>
Total General Administration	<u>301,306</u>	<u>300,040</u>	<u>310,694</u>	<u>(10,654)</u>
Total General Government	<u>21,803,125</u>	<u>21,711,605</u>	<u>19,565,779</u>	<u>2,145,826</u>
Capital Outlay	<u>805,666</u>	<u>802,284</u>	<u>286,985</u>	<u>515,299</u>
Total Expenditures	<u>48,670,192</u>	<u>48,465,898</u>	<u>44,127,708</u>	<u>4,338,190</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,220,353)	(6,039,184)	(2,916,081)	3,123,103
Other Financing Sources (Uses):				
Sale of Capital Assets	32,500	32,500	6	(32,494)
Transfers In	183,675	183,675	203,675	20,000
Transfers Out	(3,635,927)	(3,635,927)	(3,398,663)	237,264
Advances In	200,000	200,000	143,650	(56,350)
Advances Out	<u>(200,000)</u>	<u>(200,000)</u>	<u>(124,850)</u>	<u>75,150</u>
Total Other Financing Sources (Uses)	<u>(3,419,752)</u>	<u>(3,419,752)</u>	<u>(3,176,182)</u>	<u>243,570</u>
Net Changes in Fund Balance	(9,640,105)	(9,458,936)	(6,092,263)	3,366,673
Fund Balance at Beginning of Year	9,186,007	9,186,007	9,186,007	0
Prior Year Encumbrances	<u>1,555,693</u>	<u>1,555,693</u>	<u>1,555,693</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,101,595</u>	<u>\$ 1,282,764</u>	<u>\$ 4,649,437</u>	<u>\$ 3,366,673</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, 2009**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive Negative (Negative)
Revenues:				
Intergovernmental Revenues	\$ 19,980,060	\$ 20,826,446	\$ 16,476,701	\$ (4,349,745)
All Other Revenues	260,472	271,506	179,909	(91,597)
Total Revenues	<u>20,240,532</u>	<u>21,097,952</u>	<u>16,656,610</u>	<u>(4,441,342)</u>
Expenditures:				
Human Services:				
Personal Services	8,900,140	9,341,811	8,666,454	675,357
Materials and Supplies	248,792	261,138	130,859	130,279
Contractual Services	8,551,190	8,975,544	5,944,493	3,031,051
Other Expenditures	3,969,966	4,166,976	2,790,354	1,376,622
Capital Outlay	141,819	148,857	11,084	137,773
Total Expenditures	<u>21,811,907</u>	<u>22,894,326</u>	<u>17,543,244</u>	<u>5,351,082</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,571,375)	(1,796,374)	(886,634)	909,740
Other Financing Sources (Uses):				
Transfers In	1,105,866	1,105,866	1,494,727	388,861
Transfers Out	(876,371)	(876,371)	(633,346)	243,025
Total Other Financing Sources (Uses)	<u>229,495</u>	<u>229,495</u>	<u>861,381</u>	<u>631,886</u>
Net Change in Fund Balance	(1,341,880)	(1,566,879)	(25,253)	1,541,626
Fund Balance at Beginning of Year	1,521,351	1,521,351	1,521,351	0
Prior Year Encumbrances	840,334	840,334	840,334	0
Fund Balance at End of Year	<u>\$ 1,019,805</u>	<u>\$ 794,806</u>	<u>\$ 2,336,432</u>	<u>\$ 1,541,626</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, 2009**

	COMMUNITY MRDD FUND			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
Revenues:				
Taxes	\$ 6,058,426	\$ 5,935,680	\$ 6,019,705	\$ 84,025
Intergovernmental Revenues	3,568,187	3,807,694	4,442,630	634,936
Charges for Services	338,661	20,000	19,773	(227)
All Other Revenues	<u>867,577</u>	<u>850,000</u>	<u>913,637</u>	<u>63,637</u>
Total Revenues	<u>10,832,851</u>	<u>10,613,374</u>	<u>11,395,745</u>	<u>782,371</u>
Expenditures:				
Human Services:				
Personal Services	8,142,950	8,142,950	8,052,496	90,454
Materials and Supplies	351,304	351,304	262,003	89,301
Contractual Services	3,155,242	3,155,242	2,742,391	412,851
Other Expenditures	347,376	347,376	224,305	123,071
Capital Outlay	<u>267,519</u>	<u>267,519</u>	<u>154,390</u>	<u>113,129</u>
Total Expenditures	<u>12,264,391</u>	<u>12,264,391</u>	<u>11,435,585</u>	<u>828,806</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,431,540)	(1,651,017)	(39,840)	1,611,177
Fund Balance at Beginning of Year	4,917,604	4,917,604	4,917,604	0
Prior Year Encumbrances	<u>369,810</u>	<u>369,810</u>	<u>369,810</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 3,855,874</u>	<u>\$ 3,636,397</u>	<u>\$ 5,247,574</u>	<u>\$ 1,611,177</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, 2009**

	CHILDREN'S SERVICES FUND			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
Revenues:				
Taxes	\$ 2,855,992	\$ 2,872,417	\$ 2,869,344	\$ (3,073)
Intergovernmental Revenues	5,074,232	5,103,414	4,917,381	(186,033)
All Other Revenues	368,779	370,900	349,154	(21,746)
Total Revenues	<u>8,299,003</u>	<u>8,346,731</u>	<u>8,135,879</u>	<u>(210,852)</u>
Expenditures:				
Human Services:				
Materials and Supplies	3,345	4,000	0	4,000
Contractual Services	7,516,445	8,988,139	8,694,615	293,524
Other Expenditures	434,724	519,841	318,113	201,728
Total Expenditures	<u>7,954,514</u>	<u>9,511,980</u>	<u>9,012,728</u>	<u>499,252</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	344,489	(1,165,249)	(876,849)	288,400
Other Financing Sources (Uses):				
Transfers In	3,155,000	3,155,000	4,074,216	919,216
Transfers Out	(3,862,466)	(3,862,466)	(3,862,466)	0
Total Other Financing Sources (Uses)	<u>(707,466)</u>	<u>(707,466)</u>	<u>211,750</u>	<u>919,216</u>
Net Change in Fund Balance	(362,977)	(1,872,715)	(665,099)	1,207,616
Fund Balance at Beginning of Year	1,579,080	1,579,080	1,579,080	0
Prior Year Encumbrances	300,174	300,174	300,174	0
Fund Balance at End of Year	<u>\$ 1,516,277</u>	<u>\$ 6,539</u>	<u>\$ 1,214,155</u>	<u>\$ 1,207,616</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, 2009***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
DOG AND KENNEL FUND			
Revenues:			
Charges for Services	\$ 72,500	\$ 72,762	\$ 262
Licenses and Permits	280,000	277,737	(2,263)
Fines and Forfeitures	15,500	15,131	(369)
All Other Revenues	22,000	37,741	15,741
Total Revenues	<u>390,000</u>	<u>403,371</u>	<u>13,371</u>
Expenditures:			
Health:			
Personal Services	249,840	210,413	39,427
Materials and Supplies	42,472	25,960	16,512
Contractual Services	156,485	128,033	28,452
Other Expenditures	6,945	4,491	2,454
Capital Outlay	7,864	4,707	3,157
Total Expenditures	<u>463,606</u>	<u>373,604</u>	<u>90,002</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(73,606)	29,767	103,373
Fund Balance at Beginning of Year	129,631	129,631	0
Prior Year Encumbrances	25,708	25,708	0
Fund Balance at End of Year	<u>\$ 81,733</u>	<u>\$ 185,106</u>	<u>\$ 103,373</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, 2009**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 1,681,000	\$ 1,663,152	\$ (17,848)
All Other Revenues	1,000	2,588	1,588
Total Revenues	<u>1,682,000</u>	<u>1,665,740</u>	<u>(16,260)</u>
Expenditures:			
General Government:			
Personal Services	1,448,952	1,407,178	41,774
Materials and Supplies	7,649	6,103	1,546
Contractual Services	581,048	472,471	108,577
Other Expenditures	53,440	52,539	901
Capital Outlay	46,311	40,237	6,074
Total Expenditures	<u>2,137,400</u>	<u>1,978,528</u>	<u>158,872</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(455,400)	(312,788)	142,612
Other Financing Sources (Uses):			
Advances Out	<u>(261,736)</u>	<u>(261,736)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(261,736)</u>	<u>(261,736)</u>	<u>0</u>
Net Change in Fund Balance	(717,136)	(574,524)	142,612
Fund Balance at Beginning of Year	3,021,815	3,021,815	0
Prior Year Encumbrances	247,318	247,318	0
Fund Balance at End of Year	<u>\$ 2,551,997</u>	<u>\$ 2,694,609</u>	<u>\$ 142,612</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, 2009**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 423,000	\$ 426,787	\$ 3,787
Intergovernmental Revenues	6,101,000	5,793,828	(307,172)
Fines and Forfeitures	375,000	235,435	(139,565)
All Other Revenues	61,000	124,326	63,326
Total Revenues	<u>6,960,000</u>	<u>6,580,376</u>	<u>(379,624)</u>
Expenditures:			
Public Works:			
Personal Services	4,415,578	4,219,770	195,808
Materials and Supplies	1,702,172	1,386,686	315,486
Contractual Services	128,480	96,724	31,756
Other Expenditures	6,207	1,316	4,891
Capital Outlay	<u>1,082,560</u>	<u>1,037,057</u>	<u>45,503</u>
Total Expenditures	<u>7,334,997</u>	<u>6,741,553</u>	<u>593,444</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(374,997)	(161,177)	213,820
Other Financing Sources (Uses):			
Transfers In	374,606	334,606	(40,000)
Transfers Out	<u>(484,606)</u>	<u>(334,606)</u>	<u>150,000</u>
Total Other Financing Sources (Uses)	<u>(110,000)</u>	<u>0</u>	<u>110,000</u>
Net Change in Fund Balance	(484,997)	(161,177)	323,820
Fund Balance at Beginning of Year	381,017	381,017	0
Prior Year Encumbrances	<u>103,980</u>	<u>103,980</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 323,820</u>	<u>\$ 323,820</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, 2009***

	ADULT PROBATION FUND		Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	
Revenues:			
Intergovernmental Revenues	\$ 264,179	\$ 295,012	\$ 30,833
Charges for Services	47,300	56,342	9,042
Total Revenues	<u>311,479</u>	<u>351,354</u>	<u>39,875</u>
Expenditures:			
Public Safety:			
Personal Services	253,829	238,636	15,193
Materials and Supplies	11,209	9,069	2,140
Contractual Services	57,135	32,815	24,320
Capital Outlay	42,592	26,857	15,735
Total Expenditures	<u>364,765</u>	<u>307,377</u>	<u>57,388</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(53,286)	43,977	97,263
Fund Balance at Beginning of Year	143,031	143,031	0
Prior Year Encumbrances	9,604	9,604	0
Fund Balance at End of Year	<u>\$ 99,349</u>	<u>\$ 196,612</u>	<u>\$ 97,263</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, 2009***

	PLANNING FUND		Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	
Revenues:			
Intergovernmental Revenues	\$ 1,438,627	\$ 1,445,023	\$ 6,396
Charges for Services	45,000	14,924	(30,076)
Investment Earnings	23,000	2,490	(20,510)
All Other Revenues	0	8,558	8,558
Total Revenues	<u>1,506,627</u>	<u>1,470,995</u>	<u>(35,632)</u>
Expenditures:			
Community and Economic Development:			
Personal Services	334,806	313,490	21,316
Materials and Supplies	2,737	1,231	1,506
Contractual Services	1,410,780	1,218,212	192,568
Other Expenditures	<u>27,319</u>	<u>25,693</u>	<u>1,626</u>
Total Expenditures	<u>1,775,642</u>	<u>1,558,626</u>	<u>217,016</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(269,015)	(87,631)	181,384
Fund Balance at Beginning of Year	191,860	191,860	0
Prior Year Encumbrances	<u>138,423</u>	<u>138,423</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 61,268</u>	<u>\$ 242,652</u>	<u>\$ 181,384</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, 2009**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 612,334	\$ 624,185	\$ 11,851
Charges for Services	15,517	15,916	399
Total Revenues	<u>627,851</u>	<u>640,101</u>	<u>12,250</u>
Expenditures:			
Public Works:			
Personal Services	340,253	336,430	3,823
Materials and Supplies	89,420	74,622	14,798
Contractual Services	89,135	84,108	5,027
Other Expenditures	17,361	13,853	3,508
Capital Outlay	182,447	181,919	528
Total Expenditures	<u>718,616</u>	<u>690,932</u>	<u>27,684</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(90,765)	(50,831)	39,934
Fund Balance at Beginning of Year	135,439	135,439	0
Prior Year Encumbrances	32,820	32,820	0
Fund Balance at End of Year	<u>\$ 77,494</u>	<u>\$ 117,428</u>	<u>\$ 39,934</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, 2009**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 2,947,412	\$ 3,149,180	\$ 201,768
Charges for Services	567,091	516,457	(50,634)
Total Revenues	<u>3,514,503</u>	<u>3,665,637</u>	<u>151,134</u>
Expenditures:			
Human Services:			
Personal Services	3,727,940	3,570,976	156,964
Materials and Supplies	80,600	46,124	34,476
Contractual Services	690,737	627,094	63,643
Other Expenditures	30,936	22,135	8,801
Capital Outlay	84,711	80,512	4,199
Total Expenditures	<u>4,614,924</u>	<u>4,346,841</u>	<u>268,083</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,100,421)	(681,204)	419,217
Other Financing Sources (Uses):			
Transfers In	465,626	465,626	0
Total Other Financing Sources (Uses)	<u>465,626</u>	<u>465,626</u>	<u>0</u>
Fund Balance at Beginning of Year	596,837	596,837	0
Prior Year Encumbrances	37,959	37,959	0
Fund Balance at End of Year	<u>\$ 1</u>	<u>\$ 419,218</u>	<u>\$ 419,217</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, 2009**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 2,576,291	\$ 2,582,404	\$ 6,113
Intergovernmental Revenues	578,709	580,083	1,374
Total Revenues	<u>3,155,000</u>	<u>3,162,487</u>	<u>7,487</u>
Expenditures:			
Human Services:			
Contractual Services	3,133,395	3,133,395	0
Capital Outlay	8,500	8,500	0
Total Expenditures	<u>3,141,895</u>	<u>3,141,895</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	13,105	20,592	7,487
Fund Balance at Beginning of Year	813,425	813,425	0
Fund Balance at End of Year	<u>\$ 826,530</u>	<u>\$ 834,017</u>	<u>\$ 7,487</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, 2009**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 21,600	\$ 20,638	\$ (962)
Total Revenues	<u>21,600</u>	<u>20,638</u>	<u>(962)</u>
Expenditures:			
General Government:			
Other Expenditures	<u>26,341</u>	<u>25,379</u>	<u>962</u>
Total Expenditures	<u>26,341</u>	<u>25,379</u>	<u>962</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,741)	(4,741)	0
Fund Balance at Beginning of Year	<u>4,741</u>	<u>4,741</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 71,400	\$ 71,489	\$ 89
Total Revenues	<u>71,400</u>	<u>71,489</u>	<u>89</u>
Expenditures:			
General Government:			
Contractual Services	<u>115,728</u>	<u>62,569</u>	<u>53,159</u>
Total Expenditures	<u>115,728</u>	<u>62,569</u>	<u>53,159</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(44,328)	8,920	53,248
Fund Balance at Beginning of Year	84,915	84,915	0
Prior Year Encumbrances	<u>510</u>	<u>510</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 41,097</u>	<u>\$ 94,345</u>	<u>\$ 53,248</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, 2009**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 33,800	\$ 35,098	\$ 1,298
Total Revenues	<u>33,800</u>	<u>35,098</u>	<u>1,298</u>
Expenditures:			
General Government:			
Contractual Services	104,465	27,904	76,561
Total Expenditures	<u>104,465</u>	<u>27,904</u>	<u>76,561</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(70,665)	7,194	77,859
Fund Balance at Beginning of Year	106,963	106,963	0
Prior Year Encumbrances	866	866	0
Fund Balance at End of Year	<u>\$ 37,164</u>	<u>\$ 115,023</u>	<u>\$ 77,859</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, 2009***

CERTIFICATE OF TITLE FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 675,000	\$ 773,562	\$ 98,562
Total Revenues	<u>675,000</u>	<u>773,562</u>	<u>98,562</u>
Expenditures:			
General Government:			
Personal Services	635,976	616,154	19,822
Materials and Supplies	14,466	13,295	1,171
Contractual Services	38,991	32,575	6,416
Other Expenditures	9,869	7,036	2,833
Capital Outlay	7,350	6,605	745
Total Expenditures	<u>706,652</u>	<u>675,665</u>	<u>30,987</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(31,652)	97,897	129,549
Fund Balance at Beginning of Year	606,505	606,505	0
Prior Year Encumbrances	3,038	3,038	0
Fund Balance at End of Year	<u>\$ 577,891</u>	<u>\$ 707,440</u>	<u>\$ 129,549</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, 2009**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 85,000	\$ 107,209	\$ 22,209
Total Revenues	<u>85,000</u>	<u>107,209</u>	<u>22,209</u>
Expenditures:			
General Government:			
Contractual Services	<u>256,414</u>	<u>62,806</u>	<u>193,608</u>
Total Expenditures	<u>256,414</u>	<u>62,806</u>	<u>193,608</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(171,414)	44,403	215,817
Fund Balance at Beginning of Year	263,964	263,964	0
Prior Year Encumbrances	<u>6,414</u>	<u>6,414</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 98,964</u>	<u>\$ 314,781</u>	<u>\$ 215,817</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, 2009***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Licenses and Permits	\$ 35,000	\$ 58,103	\$ 23,103
Total Revenues	<u>35,000</u>	<u>58,103</u>	<u>23,103</u>
Expenditures:			
General Government:			
Contractual Services	<u>43,497</u>	<u>35,414</u>	<u>8,083</u>
Total Expenditures	<u>43,497</u>	<u>35,414</u>	<u>8,083</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,497)	22,689	31,186
Fund Balance at Beginning of Year	39,625	39,625	0
Prior Year Encumbrances	<u>3,497</u>	<u>3,497</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 34,625</u>	<u>\$ 65,811</u>	<u>\$ 31,186</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, 2009**

	SHERIFF GRANTS FUND		Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	<u>(Negative)</u>
Revenues:			
Intergovernmental Revenues	\$ 49,866	\$ 40,866	\$ (9,000)
Total Revenues	<u>49,866</u>	<u>40,866</u>	<u>(9,000)</u>
Expenditures:			
Public Safety:			
Contractual Services	2,980	2,980	0
Capital Outlay	<u>37,886</u>	<u>8,290</u>	<u>29,596</u>
Total Expenditures	<u>40,866</u>	<u>11,270</u>	<u>29,596</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	9,000	29,596	20,596
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 9,000</u>	<u>\$ 29,596</u>	<u>\$ 20,596</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009**

	<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	<u>646</u>	<u>646</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, 2009**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 0	\$ 758	\$ 758
Total Revenues	<u>0</u>	<u>758</u>	<u>758</u>
Expenditures:			
Public Safety:			
Contractual Services	<u>4,514</u>	<u>0</u>	<u>4,514</u>
Total Expenditures	<u>4,514</u>	<u>0</u>	<u>4,514</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,514)	758	5,272
Fund Balance at Beginning of Year	<u>4,513</u>	<u>4,513</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ (1)</u>	<u>\$ 5,271</u>	<u>\$ 5,272</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, 2009***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 1,680,798	\$ 1,807,050	\$ 126,252
Total Revenues	<u>1,680,798</u>	<u>1,807,050</u>	<u>126,252</u>
Expenditures:			
Public Safety:			
Personal Services	1,588,097	1,547,475	40,622
Materials and Supplies	134,254	122,926	11,328
Contractual Services	193,861	171,046	22,815
Capital Outlay	35,000	31,003	3,997
Total Expenditures	<u>1,951,212</u>	<u>1,872,450</u>	<u>78,762</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(270,414)	(65,400)	205,014
Fund Balance at Beginning of Year	227,999	227,999	0
Prior Year Encumbrances	27,208	27,208	0
Fund Balance at End of Year	<u>\$ (15,207)</u>	<u>\$ 189,807</u>	<u>\$ 205,014</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, 2009**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 34,700	\$ 49,107	\$ 14,407
Total Revenues	<u>34,700</u>	<u>49,107</u>	<u>14,407</u>
Expenditures:			
Public Safety:			
Contractual Services	2,000	1,127	873
Other Expenditures	<u>23,037</u>	<u>20,905</u>	<u>2,132</u>
Total Expenditures	<u>25,037</u>	<u>22,032</u>	<u>3,005</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	9,663	27,075	17,412
Fund Balance at Beginning of Year	26,691	26,691	0
Prior Year Encumbrances	<u>37</u>	<u>37</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 36,391</u>	<u>\$ 53,803</u>	<u>\$ 17,412</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, 2009***

	<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, 2009***

	<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, 2009***

	<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, 2009**

	CONDUCT OF BUSINESS FUND		Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	
Revenues:			
Licenses and Permits	\$ 1,000	\$ 1,027	\$ 27
Total Revenues	<u>1,000</u>	<u>1,027</u>	<u>27</u>
Expenditures:			
Human Services:			
Contractual Services	<u>4,357</u>	<u>0</u>	<u>4,357</u>
Total Expenditures	<u>4,357</u>	<u>0</u>	<u>4,357</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,357)	1,027	4,384
Fund Balance at Beginning of Year	<u>5,461</u>	<u>5,461</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 2,104</u>	<u>\$ 6,488</u>	<u>\$ 4,384</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, 2009***

	<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, 2009***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Licenses and Permits	\$ 37,000	\$ 38,868	\$ 1,868
Total Revenues	<u>37,000</u>	<u>38,868</u>	<u>1,868</u>
Expenditures:			
Human Services:			
Contractual Services	<u>50,000</u>	<u>39,308</u>	<u>10,692</u>
Total Expenditures	<u>50,000</u>	<u>39,308</u>	<u>10,692</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,000)	(440)	12,560
Fund Balance at Beginning of Year	<u>20,988</u>	<u>20,988</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 7,988</u>	<u>\$ 20,548</u>	<u>\$ 12,560</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, 2009***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 0	\$ 45,990	\$ 45,990
Total Revenues	<u>0</u>	<u>45,990</u>	<u>45,990</u>
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	45,990	45,990
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 45,990</u>	<u>\$ 45,990</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, 2009**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 1,500	\$ 2,677	\$ 1,177
Total Revenues	<u>1,500</u>	<u>2,677</u>	<u>1,177</u>
Expenditures:			
General Government:			
Contractual Services	<u>25,245</u>	<u>1,134</u>	<u>24,111</u>
Total Expenditures	<u>25,245</u>	<u>1,134</u>	<u>24,111</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(23,745)	1,543	25,288
Fund Balance at Beginning of Year	<u>23,745</u>	<u>23,745</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 25,288</u>	<u>\$ 25,288</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, 2009**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 120,000	\$ 173,867	\$ 53,867
Total Revenues	<u>120,000</u>	<u>173,867</u>	<u>53,867</u>
Expenditures:			
General Government:			
Materials and Supplies	<u>113,311</u>	<u>112,092</u>	<u>1,219</u>
Total Expenditures	<u>113,311</u>	<u>112,092</u>	<u>1,219</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,689	61,775	55,086
Fund Balance at Beginning of Year	182,252	182,252	0
Prior Year Encumbrances	<u>15,811</u>	<u>15,811</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 204,752</u>	<u>\$ 259,838</u>	<u>\$ 55,086</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, 2009***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 354,600	\$ 326,550	\$ (28,050)
Total Revenues	<u>354,600</u>	<u>326,550</u>	<u>(28,050)</u>
Expenditures:			
General Government:			
Personal Services	505,977	495,566	10,411
Materials and Supplies	2,000	1,002	998
Contractual Services	137,038	106,600	30,438
Other Expenditures	500	412	88
Capital Outlay	2,139	2,139	0
Total Expenditures	<u>647,654</u>	<u>605,719</u>	<u>41,935</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(293,054)	(279,169)	13,885
Other Financing Sources (Uses):			
Transfers Out	<u>(30,000)</u>	<u>(20,000)</u>	<u>10,000</u>
Total Other Financing Sources (Uses)	<u>(30,000)</u>	<u>(20,000)</u>	<u>10,000</u>
Net Change in Fund Balance	(323,054)	(299,169)	23,885
Fund Balance at Beginning of Year	986,431	986,431	0
Prior Year Encumbrances	19,474	19,474	0
Fund Balance at End of Year	<u>\$ 682,851</u>	<u>\$ 706,736</u>	<u>\$ 23,885</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, 2009***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 263,046	\$ 57,042	\$ (206,004)
Fines and Forfeitures	71,335	91,916	20,581
Total Revenues	<u>334,381</u>	<u>148,958</u>	<u>(185,423)</u>
Expenditures:			
Public Safety:			
Contractual Services	102,015	170,010	(67,995)
Total Expenditures	<u>102,015</u>	<u>170,010</u>	<u>(67,995)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	232,366	(21,052)	(253,418)
Fund Balance at Beginning of Year	169,961	169,961	0
Prior Year Encumbrances	900	900	0
Fund Balance at End of Year	<u>\$ 403,227</u>	<u>\$ 149,809</u>	<u>\$ (253,418)</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, 2009**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 5,000	\$ 0	\$ (5,000)
Total Revenues	<u>5,000</u>	<u>0</u>	<u>(5,000)</u>
Expenditures:			
Community and Economic Development:			
Contractual Services	<u>50,000</u>	<u>0</u>	<u>50,000</u>
Total Expenditures	<u>50,000</u>	<u>0</u>	<u>50,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(45,000)	0	45,000
Fund Balance at Beginning of Year	<u>124,411</u>	<u>124,411</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 79,411</u>	<u>\$ 124,411</u>	<u>\$ 45,000</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, 2009***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 355,000	\$ 382,568	\$ 27,568
Total Revenues	<u>355,000</u>	<u>382,568</u>	<u>27,568</u>
Expenditures:			
Public Safety:			
Capital Outlay	<u>846,604</u>	<u>265,095</u>	<u>581,509</u>
Total Expenditures	<u>846,604</u>	<u>265,095</u>	<u>581,509</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(491,604)	117,473	609,077
Other Financing Sources (Uses):			
Transfers In	0	10,000	10,000
Transfers Out	<u>(10,000)</u>	<u>(10,000)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(10,000)</u>	<u>0</u>	<u>10,000</u>
Net Change in Fund Balance	(501,604)	117,473	619,077
Fund Balance at Beginning of Year	886,892	886,892	0
Prior Year Encumbrances	<u>5,623</u>	<u>5,623</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 390,911</u>	<u>\$ 1,009,988</u>	<u>\$ 619,077</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, 2009***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 350,637	\$ 309,243	\$ (41,394)
Total Revenues	<u>350,637</u>	<u>309,243</u>	<u>(41,394)</u>
Expenditures:			
Public Safety:			
Personal Services	270,500	224,299	46,201
Materials and Supplies	250	199	51
Contractual Services	84,851	33,112	51,739
Other Expenditures	12,521	4,831	7,690
Total Expenditures	<u>368,122</u>	<u>262,441</u>	<u>105,681</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(17,485)	46,802	64,287
Other Financing Sources (Uses):			
Advances In	0	72,000	72,000
Advances Out	(72,000)	(72,000)	0
Total Other Financing Sources (Uses)	<u>(72,000)</u>	<u>0</u>	<u>72,000</u>
Net Change in Fund Balance	(89,485)	46,802	136,287
Fund Balance at Beginning of Year	155,371	155,371	0
Prior Year Encumbrances	4,885	4,885	0
Fund Balance at End of Year	<u>\$ 70,771</u>	<u>\$ 207,058</u>	<u>\$ 136,287</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, 2009***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 487,034	\$ 498,771	\$ 11,737
Charges for Services	856,623	877,254	20,631
All Other Revenues	56,343	57,701	1,358
Total Revenues	<u>1,400,000</u>	<u>1,433,726</u>	<u>33,726</u>
Expenditures:			
General Government:			
Personal Services	221,504	221,343	161
Materials and Supplies	1,251	1,249	2
Contractual Services	1,078,766	1,070,490	8,276
Other Expenditures	3,298	3,289	9
Capital Outlay	235,080	234,845	235
Total Expenditures	<u>1,539,899</u>	<u>1,531,216</u>	<u>8,683</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(139,899)	(97,490)	42,409
Other Financing Sources (Uses):			
Transfers In	83,000	85,000	2,000
Total Other Financing Sources (Uses)	<u>83,000</u>	<u>85,000</u>	<u>2,000</u>
Net Change in Fund Balance	(56,899)	(12,490)	44,409
Fund Balance at Beginning of Year	107,140	107,140	0
Prior Year Encumbrances	82,641	82,641	0
Fund Balance at End of Year	<u>\$ 132,882</u>	<u>\$ 177,291</u>	<u>\$ 44,409</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, 2009***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Special Assessments	\$ 144,341	\$ 156,759	\$ 12,418
Total Revenues	<u>144,341</u>	<u>156,759</u>	<u>12,418</u>
Expenditures:			
Public Works:			
Contractual Services	<u>450,543</u>	<u>107,414</u>	<u>343,129</u>
Total Expenditures	<u>450,543</u>	<u>107,414</u>	<u>343,129</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(306,202)	49,345	355,547
Other Financing Sources (Uses):			
Advances In	<u>0</u>	<u>16,000</u>	<u>16,000</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>16,000</u>	<u>16,000</u>
Net Change in Fund Balance	(306,202)	65,345	371,547
Fund Balance at Beginning of Year	<u>311,153</u>	<u>311,153</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 4,951</u>	<u>\$ 376,498</u>	<u>\$ 371,547</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, 2009**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 357,802	\$ 324,540	\$ (33,262)
Total Revenues	<u>357,802</u>	<u>324,540</u>	<u>(33,262)</u>
Expenditures:			
Public Safety:			
Contractual Services	326,285	282,142	44,143
Capital Outlay	40,121	40,121	0
Total Expenditures	<u>366,406</u>	<u>322,263</u>	<u>44,143</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,604)	2,277	10,881
Other Financing Sources (Uses):			
Advances In	0	36,850	36,850
Total Other Financing Sources (Uses)	<u>0</u>	<u>36,850</u>	<u>36,850</u>
Net Change in Fund Balance	(8,604)	39,127	47,731
Fund Balance at Beginning of Year	10,938	10,938	0
Fund Balance at End of Year	<u>\$ 2,334</u>	<u>\$ 50,065</u>	<u>\$ 47,731</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, 2009***

	<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>519</u>	<u>519</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 519</u>	<u>\$ 519</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, 2009***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 19,000	\$ 19,624	\$ 624
Total Revenues	<u>19,000</u>	<u>19,624</u>	<u>624</u>
Expenditures:			
General Government:			
Contractual Services	<u>45,939</u>	<u>35,973</u>	<u>9,966</u>
Total Expenditures	<u>45,939</u>	<u>35,973</u>	<u>9,966</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(26,939)	(16,349)	10,590
Fund Balance at Beginning of Year	47,879	47,879	0
Prior Year Encumbrances	<u>2,939</u>	<u>2,939</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 23,879</u>	<u>\$ 34,469</u>	<u>\$ 10,590</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, 2009**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 27,020	\$ 27,230	\$ 210
Total Revenues	<u>27,020</u>	<u>27,230</u>	<u>210</u>
Expenditures:			
General Government:			
Contractual Services	<u>63,387</u>	<u>23,696</u>	<u>39,691</u>
Total Expenditures	<u>63,387</u>	<u>23,696</u>	<u>39,691</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(36,367)	3,534	39,901
Fund Balance at Beginning of Year	152,370	152,370	0
Prior Year Encumbrances	<u>13,387</u>	<u>13,387</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 129,390</u>	<u>\$ 169,291</u>	<u>\$ 39,901</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, 2009***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 200,000	\$ 202,396	\$ 2,396
Total Revenues	<u>200,000</u>	<u>202,396</u>	<u>2,396</u>
Expenditures:			
Debt Service:			
Principal Retirement	4,600,000	2,577,411	2,022,589
Interest and Fiscal Charges	<u>900,000</u>	<u>513,333</u>	<u>386,667</u>
Total Expenditures	<u>5,500,000</u>	<u>3,090,744</u>	<u>2,409,256</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,300,000)	(2,888,348)	2,411,652
Other Financing Sources (Uses):			
General Obligation Notes Issued	1,700,000	1,700,000	0
Transfers In	<u>12,147,500</u>	<u>690,394</u>	<u>(11,457,106)</u>
Total Other Financing Sources (Uses)	<u>13,847,500</u>	<u>2,390,394</u>	<u>(11,457,106)</u>
Net Change in Fund Balance	8,547,500	(497,954)	(9,045,454)
Fund Balance at Beginning of Year	<u>3,858,415</u>	<u>3,858,415</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 12,405,915</u>	<u>\$ 3,360,461</u>	<u>\$ (9,045,454)</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, 2009***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Special Assessments	\$ 0	\$ 35,541	\$ 35,541
Total Revenues	<u>0</u>	<u>35,541</u>	<u>35,541</u>
Expenditures:			
Debt Service:			
Principal Retirement	2,598	25,100	(22,502)
Interest and Fiscal Charges	<u>115,918</u>	<u>23,472</u>	<u>92,446</u>
Total Expenditures	<u>118,516</u>	<u>48,572</u>	<u>69,944</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(118,516)	(13,031)	105,485
Fund Balance at Beginning of Year	<u>118,516</u>	<u>118,516</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 105,485</u>	<u>\$ 105,485</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, 2009***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 418,855	\$ 99,714	\$ (319,141)
Investment Earnings	0	4,274	4,274
All Other Revenues	5,252	20,360	15,108
Total Revenues	<u>424,107</u>	<u>124,348</u>	<u>(299,759)</u>
Expenditures:			
Capital Outlay	<u>3,943,694</u>	<u>3,312,999</u>	<u>630,695</u>
Total Expenditures	<u>3,943,694</u>	<u>3,312,999</u>	<u>630,695</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,519,587)	(3,188,651)	330,936
Other Financing Sources (Uses):			
General Obligation Notes Issued	2,100,000	2,100,000	0
Advances Out	<u>(71,650)</u>	<u>(71,650)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>2,028,350</u>	<u>2,028,350</u>	<u>0</u>
Net Change in Fund Balance	(1,491,237)	(1,160,301)	330,936
Fund Balance at Beginning of Year	950,581	950,581	0
Prior Year Encumbrances	<u>852,655</u>	<u>852,655</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 311,999</u>	<u>\$ 642,935</u>	<u>\$ 330,936</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, 2009***

	ROAD PROJECTS 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>29,844</u>	<u>0</u>	<u>29,844</u>
Total Expenditures	<u>29,844</u>	<u>0</u>	<u>29,844</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(29,844)	0	29,844
Fund Balance at Beginning of Year	<u>32,674</u>	<u>32,674</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 2,830</u>	<u>\$ 32,674</u>	<u>\$ 29,844</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, 2009***

	<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, 2009***

	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:			
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>5,753</u>	<u>5,753</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 5,753</u>	<u>\$ 5,753</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, 2009**

	BIKE PATH FUND		Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	
Revenues:			
All Other Revenues	\$ 50,000	\$ 10,643	\$ (39,357)
Total Revenues	<u>50,000</u>	<u>10,643</u>	<u>(39,357)</u>
Expenditures:			
Capital Outlay	<u>72,534</u>	<u>26,612</u>	<u>45,922</u>
Total Expenditures	<u>72,534</u>	<u>26,612</u>	<u>45,922</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(22,534)	(15,969)	6,565
Fund Balance at Beginning of Year	18,433	18,433	0
Prior Year Encumbrances	<u>5,450</u>	<u>5,450</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,349</u>	<u>\$ 7,914</u>	<u>\$ 6,565</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, 2009***

	<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, 2009***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	<u>10,985</u>	<u>10,985</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 10,985</u>	<u>\$ 10,985</u>	<u>\$ 0</u>

Fiduciary Funds

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

Agency Funds

Board of Health Fund

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

Community Mental Health Fund

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

Soil and Water Conservation Fund

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

Solid Waste Disposal Fund

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

Licking Parks District Fund

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

Metropolitan Planning Organization Fund

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

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.

(Continued)

Agency Funds

Undivided Local Government Fund

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

Libraries Fund

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

Law Library Fund

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

Motor Vehicle License Tax Fund

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

Motor Vehicle Permissive Tax Fund

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

Advance Pay Real Estate Fund

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

Hotel – Motel Tax Fund

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

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.

Agency Funds

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.

Law Enforcement Training Fund

To account for State grant monies received to be used to reimburse costs for continued professional training programs for peace officers and troopers.

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.

LICKING COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2009**

	Balance December 31, 2008	Additions	Deductions	Balance December 31, 2009
Board of Health				
Assets:				
Cash and Cash Equivalents	\$588,667	\$4,584,737	(\$4,478,716)	\$694,688
Total Assets	<u>\$588,667</u>	<u>\$4,584,737</u>	<u>(\$4,478,716)</u>	<u>\$694,688</u>
Liabilities:				
Undistributed Monies	\$588,667	\$4,584,737	(\$4,478,716)	\$694,688
Total Liabilities	<u>\$588,667</u>	<u>\$4,584,737</u>	<u>(\$4,478,716)</u>	<u>\$694,688</u>
Community Mental Health				
Assets:				
Cash and Cash Equivalents	\$4,756,402	\$17,318,702	(\$17,829,251)	\$4,245,853
Total Assets	<u>\$4,756,402</u>	<u>\$17,318,702</u>	<u>(\$17,829,251)</u>	<u>\$4,245,853</u>
Liabilities:				
Undistributed Monies	\$4,756,402	\$17,318,702	(\$17,829,251)	\$4,245,853
Total Liabilities	<u>\$4,756,402</u>	<u>\$17,318,702</u>	<u>(\$17,829,251)</u>	<u>\$4,245,853</u>
Soil and Water Conservation				
Assets:				
Cash and Cash Equivalents	\$222,665	\$1,358,955	(\$1,328,420)	\$253,200
Total Assets	<u>\$222,665</u>	<u>\$1,358,955</u>	<u>(\$1,328,420)</u>	<u>\$253,200</u>
Liabilities:				
Undistributed Monies	\$222,665	\$1,358,955	(\$1,328,420)	\$253,200
Total Liabilities	<u>\$222,665</u>	<u>\$1,358,955</u>	<u>(\$1,328,420)</u>	<u>\$253,200</u>
Solid Waste Disposal				
Assets:				
Cash and Cash Equivalents	\$5,460,490	\$2,013,782	(\$2,506,080)	\$4,968,192
Total Assets	<u>\$5,460,490</u>	<u>\$2,013,782</u>	<u>(\$2,506,080)</u>	<u>\$4,968,192</u>
Liabilities:				
Undistributed Monies	\$5,460,490	\$2,013,782	(\$2,506,080)	\$4,968,192
Total Liabilities	<u>\$5,460,490</u>	<u>\$2,013,782</u>	<u>(\$2,506,080)</u>	<u>\$4,968,192</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2009**

	Balance December 31, 2008	Additions	Deductions	Balance December 31, 2009
<u>Licking Parks District</u>				
Assets:				
Cash and Cash Equivalents	\$121,412	\$639,627	(\$557,935)	\$203,104
Total Assets	<u>\$121,412</u>	<u>\$639,627</u>	<u>(\$557,935)</u>	<u>\$203,104</u>
Liabilities:				
Undistributed Monies	\$121,412	\$639,627	(\$557,935)	\$203,104
Total Liabilities	<u>\$121,412</u>	<u>\$639,627</u>	<u>(\$557,935)</u>	<u>\$203,104</u>
<u>Metropolitan Planning Organization</u>				
Assets:				
Cash and Cash Equivalents	\$176,690	\$846,599	(\$513,725)	\$509,564
Total Assets	<u>\$176,690</u>	<u>\$846,599</u>	<u>(\$513,725)</u>	<u>\$509,564</u>
Liabilities:				
Undistributed Monies	\$176,690	\$846,599	(\$513,725)	\$509,564
Total Liabilities	<u>\$176,690</u>	<u>\$846,599</u>	<u>(\$513,725)</u>	<u>\$509,564</u>
<u>Property Tax</u>				
Assets:				
Cash and Cash Equivalents	\$6,015,052	\$171,722,831	(\$171,447,102)	\$6,290,781
Receivables				
Taxes	152,434,742	165,592,416	(152,434,742)	165,592,416
Special Assessments	16,436,676	14,898,595	(16,436,676)	14,898,595
Total Assets	<u>\$174,886,470</u>	<u>\$352,213,842</u>	<u>(\$340,318,520)</u>	<u>\$186,781,792</u>
Liabilities:				
Intergovernmental Payable	\$174,886,470	\$352,213,842	(\$340,318,520)	\$186,781,792
Total Liabilities	<u>\$174,886,470</u>	<u>\$352,213,842</u>	<u>(\$340,318,520)</u>	<u>\$186,781,792</u>
<u>Undivided Tax</u>				
Assets:				
Cash and Cash Equivalents	\$1,292,342	\$38,312,917	(\$37,497,379)	\$2,107,880
Total Assets	<u>\$1,292,342</u>	<u>\$38,312,917</u>	<u>(\$37,497,379)</u>	<u>\$2,107,880</u>
Liabilities:				
Intergovernmental Payable	\$1,292,342	\$38,312,917	(\$37,497,379)	\$2,107,880
Total Liabilities	<u>\$1,292,342</u>	<u>\$38,312,917</u>	<u>(\$37,497,379)</u>	<u>\$2,107,880</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2009**

	Balance December 31, 2008	Additions	Deductions	Balance December 31, 2009
Undivided Local Government				
Assets:				
Cash and Cash Equivalents	\$0	\$6,555,952	(\$6,554,704)	\$1,248
Intergovernmental Receivables	320,254	268,495	(320,254)	268,495
Total Assets	<u>\$320,254</u>	<u>\$6,824,447</u>	<u>(\$6,874,958)</u>	<u>\$269,743</u>
Liabilities:				
Intergovernmental Payable	\$320,254	\$6,824,447	(\$6,874,958)	\$269,743
Total Liabilities	<u>\$320,254</u>	<u>\$6,824,447</u>	<u>(\$6,874,958)</u>	<u>\$269,743</u>
Libraries				
Assets:				
Cash and Cash Equivalents	\$2	\$4,293,728	(\$4,293,728)	\$2
Intergovernmental Receivables	383,494	307,201	(383,494)	307,201
Total Assets	<u>\$383,496</u>	<u>\$4,600,929</u>	<u>(\$4,677,222)</u>	<u>\$307,203</u>
Liabilities:				
Intergovernmental Payable	\$383,496	\$4,600,929	(\$4,677,222)	\$307,203
Total Liabilities	<u>\$383,496</u>	<u>\$4,600,929</u>	<u>(\$4,677,222)</u>	<u>\$307,203</u>
Law Library				
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>
Motor Vehicle License Tax				
Assets:				
Cash and Cash Equivalents	\$0	\$4,730,125	(\$4,657,545)	\$72,580
Intergovernmental Receivables	461,503	470,016	(461,503)	470,016
Total Assets	<u>\$461,503</u>	<u>\$5,200,141</u>	<u>(\$5,119,048)</u>	<u>\$542,596</u>
Liabilities:				
Intergovernmental Payable	\$461,503	\$5,127,561	(\$5,119,048)	\$470,016
Undistributed Monies	0	72,580	0	72,580
Total Liabilities	<u>\$461,503</u>	<u>\$5,200,141</u>	<u>(\$5,119,048)</u>	<u>\$542,596</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2009**

	Balance December 31, 2008	Additions	Deductions	Balance December 31, 2009
<u>Motor Vehicle Permissive Tax</u>				
Assets:				
Cash and Cash Equivalents	\$649,349	\$814,838	(\$522,083)	\$942,104
Intergovernmental Receivables	209,542	221,512	(209,542)	221,512
Total Assets	<u>\$858,891</u>	<u>\$1,036,350</u>	<u>(\$731,625)</u>	<u>\$1,163,616</u>
Liabilities:				
Intergovernmental Payable	\$858,891	\$1,036,350	(\$731,625)	\$1,163,616
Total Liabilities	<u>\$858,891</u>	<u>\$1,036,350</u>	<u>(\$731,625)</u>	<u>\$1,163,616</u>
<u>Advance Pay Real Estate</u>				
Assets:				
Cash and Cash Equivalents	\$16,862	\$1,096	(\$5,229)	\$12,729
Total Assets	<u>\$16,862</u>	<u>\$1,096</u>	<u>(\$5,229)</u>	<u>\$12,729</u>
Liabilities:				
Undistributed Monies	\$16,862	\$1,096	(\$5,229)	\$12,729
Total Liabilities	<u>\$16,862</u>	<u>\$1,096</u>	<u>(\$5,229)</u>	<u>\$12,729</u>
<u>Hotel - Motel Tax</u>				
Assets:				
Cash and Cash Equivalents	\$57,837	\$398,691	(\$408,208)	\$48,320
Total Assets	<u>\$57,837</u>	<u>\$398,691</u>	<u>(\$408,208)</u>	<u>\$48,320</u>
Liabilities:				
Undistributed Monies	\$57,837	\$398,691	(\$408,208)	\$48,320
Total Liabilities	<u>\$57,837</u>	<u>\$398,691</u>	<u>(\$408,208)</u>	<u>\$48,320</u>
<u>County Court</u>				
Assets:				
Cash and Cash Equivalents	\$2,219,471	\$35,757,912	(\$36,731,629)	\$1,245,754
Total Assets	<u>\$2,219,471</u>	<u>\$35,757,912</u>	<u>(\$36,731,629)</u>	<u>\$1,245,754</u>
Liabilities:				
Undistributed Monies	\$2,219,471	\$35,757,912	(\$36,731,629)	\$1,245,754
Total Liabilities	<u>\$2,219,471</u>	<u>\$35,757,912</u>	<u>(\$36,731,629)</u>	<u>\$1,245,754</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2009**

	Balance December 31, 2008	Additions	Deductions	Balance December 31, 2009
<u>Alimony and Child Support</u>				
Assets:				
Cash and Cash Equivalents	\$42,223	\$1,719,570	(\$1,742,254)	\$19,539
Total Assets	<u>\$42,223</u>	<u>\$1,719,570</u>	<u>(\$1,742,254)</u>	<u>\$19,539</u>
Liabilities:				
Undistributed Monies	\$42,223	\$1,719,570	(\$1,742,254)	\$19,539
Total Liabilities	<u>\$42,223</u>	<u>\$1,719,570</u>	<u>(\$1,742,254)</u>	<u>\$19,539</u>
<u>Inmate</u>				
Assets:				
Cash and Cash Equivalents	\$25,928	\$617,833	(\$616,030)	\$27,731
Total Assets	<u>\$25,928</u>	<u>\$617,833</u>	<u>(\$616,030)</u>	<u>\$27,731</u>
Liabilities:				
Undistributed Monies	\$25,928	\$617,833	(\$616,030)	\$27,731
Total Liabilities	<u>\$25,928</u>	<u>\$617,833</u>	<u>(\$616,030)</u>	<u>\$27,731</u>
<u>Sheriff</u>				
Assets:				
Cash and Cash Equivalents	\$144,202	\$6,285,007	(\$6,094,486)	\$334,723
Total Assets	<u>\$144,202</u>	<u>\$6,285,007</u>	<u>(\$6,094,486)</u>	<u>\$334,723</u>
Liabilities:				
Undistributed Monies	\$144,202	\$6,285,007	(\$6,094,486)	\$334,723
Total Liabilities	<u>\$144,202</u>	<u>\$6,285,007</u>	<u>(\$6,094,486)</u>	<u>\$334,723</u>
<u>Resident</u>				
Assets:				
Cash and Cash Equivalents	\$11,666	\$106,393	(\$111,688)	\$6,371
Total Assets	<u>\$11,666</u>	<u>\$106,393</u>	<u>(\$111,688)</u>	<u>\$6,371</u>
Liabilities:				
Undistributed Monies	\$11,666	\$106,393	(\$111,688)	\$6,371
Total Liabilities	<u>\$11,666</u>	<u>\$106,393</u>	<u>(\$111,688)</u>	<u>\$6,371</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2009**

	Balance December 31, 2008	Additions	Deductions	Balance December 31, 2009
Workers Compensation				
Assets:				
Cash and Cash Equivalents	\$21,057	\$1,198,894	(\$623,478)	\$596,473
Total Assets	<u>\$21,057</u>	<u>\$1,198,894</u>	<u>(\$623,478)</u>	<u>\$596,473</u>
Liabilities:				
Undistributed Monies	\$21,057	\$1,198,894	(\$623,478)	\$596,473
Total Liabilities	<u>\$21,057</u>	<u>\$1,198,894</u>	<u>(\$623,478)</u>	<u>\$596,473</u>
Board of Elections Fees				
Assets:				
Cash and Cash Equivalents	\$0	\$4,640	(\$4,555)	\$85
Total Assets	<u>\$0</u>	<u>\$4,640</u>	<u>(\$4,555)</u>	<u>\$85</u>
Liabilities:				
Undistributed Monies	\$0	\$4,640	(\$4,555)	\$85
Total Liabilities	<u>\$0</u>	<u>\$4,640</u>	<u>(\$4,555)</u>	<u>\$85</u>
Law Enforcement Training				
Assets:				
Cash and Cash Equivalents	\$13,399	\$17,640	(\$9,702)	\$21,337
Total Assets	<u>\$13,399</u>	<u>\$17,640</u>	<u>(\$9,702)</u>	<u>\$21,337</u>
Liabilities:				
Undistributed Monies	\$13,399	\$17,640	(\$9,702)	\$21,337
Total Liabilities	<u>\$13,399</u>	<u>\$17,640</u>	<u>(\$9,702)</u>	<u>\$21,337</u>
Family and Children First				
Assets:				
Cash and Cash Equivalents	\$538,087	\$1,022,068	(\$949,758)	\$610,397
Receivables:				
Intergovernmental	404,857	19,687	(404,857)	19,687
Total Assets	<u>\$942,944</u>	<u>\$1,041,755</u>	<u>(\$1,354,615)</u>	<u>\$630,084</u>
Liabilities:				
Accounts Payable	\$22,901	\$1,159	(\$22,901)	\$1,159
Intergovernmental Payable	3,165	30,763	(3,165)	30,763
Undistributed Monies	916,878	1,009,833	(1,328,549)	598,162
Total Liabilities	<u>\$942,944</u>	<u>\$1,041,755</u>	<u>(\$1,354,615)</u>	<u>\$630,084</u>

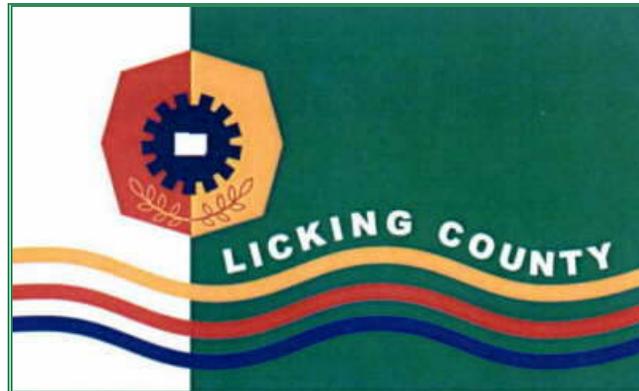
(Continued)

LICKING COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2009**

	Balance December 31, 2008	Additions	Deductions	Balance December 31, 2009
Total - All Agency Funds				
Assets:				
Cash and Cash Equivalents	\$19,931,713	\$255,835,822	(\$254,187,598)	\$21,579,937
Cash and Cash Equivalents in Segregated Accounts	2,443,490	44,486,715	(45,296,087)	1,634,118
Receivables:				
Taxes	152,434,742	165,592,416	(152,434,742)	165,592,416
Intergovernmental	1,779,650	1,286,911	(1,779,650)	1,286,911
Special Assessments	16,436,676	14,898,595	(16,436,676)	14,898,595
Total Assets	<u>\$193,026,271</u>	<u>\$482,100,459</u>	<u>(\$470,134,753)</u>	<u>\$204,991,977</u>
Liabilities:				
Accounts Payable	\$22,901	\$1,159	(\$22,901)	\$1,159
Intergovernmental Payable	178,206,121	408,146,809	(395,221,917)	191,131,013
Undistributed Monies	14,797,249	73,952,491	(74,889,935)	13,859,805
Total Liabilities	<u>\$193,026,271</u>	<u>\$482,100,459</u>	<u>(\$470,134,753)</u>	<u>\$204,991,977</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, 2009***

Capital Assets	
Land	\$6,878,348
Construction in Progress	2,310,268
Buildings and Improvements	20,048,802
Machinery and Equipment	11,911,377
Infrastructure	<u>54,685,952</u>
Total Capital Assets	<u>\$95,834,747</u>

<u>Investment in Capital Assets</u>	
General Fund	\$28,497,810
Special Revenue Funds	3,301,510
Capital Project Funds	18,805,942
Donated	952,307
Infrastructure Acquired Prior to 2003	<u>44,277,178</u>
Total Investment in Capital Assets	<u>\$95,834,747</u>

LICKING COUNTY, OHIO

***Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity
December 31, 2009***

<u>Function and Category</u>	<u>Land</u>	<u>Construction in Progress</u>	<u>Buildings and Improvements</u>	<u>Machinery and Equipment</u>
General Government	\$2,190,857	\$2,310,268	\$5,443,693	\$3,087,329
Judicial	0	0	0	496,408
Public Safety	608,306	0	13,854,921	3,531,236
Public Works	3,982,572	0	10,516	3,540,836
Health	96,613	0	739,672	598,839
Human Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>656,729</u>
Total Capital Assets	<u>\$6,878,348</u>	<u>\$2,310,268</u>	<u>\$20,048,802</u>	<u>\$11,911,377</u>

LICKING COUNTY, OHIO

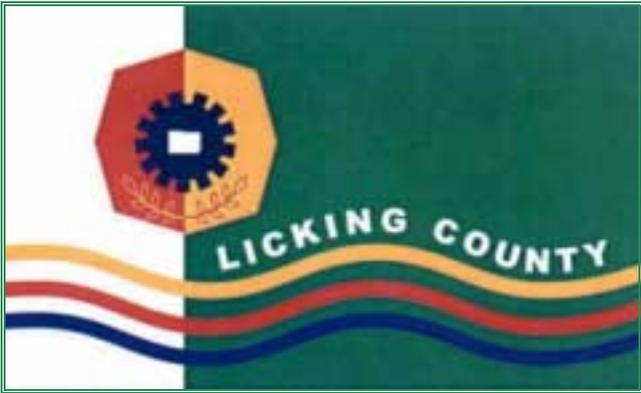
<u>Infrastructure</u>	<u>Total</u>
\$0	\$13,032,147
0	496,408
0	17,994,463
54,685,952	62,219,876
0	1,435,124
0	656,729
<u>\$54,685,952</u>	<u>\$95,834,747</u>

LICKING COUNTY, OHIO

***Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes by Function and Activity
For Year Ended December 31, 2009***

<u>Function</u>	<u>December 31, 2008</u>	<u>Transfers</u>	<u>Additions</u>	<u>Deletions</u>	<u>December 31, 2009</u>
General Government	\$10,646,621	(\$44,784)	\$3,867,334	(\$1,437,024)	\$13,032,147
Judicial	521,123	14,995	24,590	(64,300)	496,408
Public Safety	17,886,218	(6,328)	177,833	(63,260)	17,994,463
Public Works	61,016,755	25,867	2,424,223	(1,246,969)	62,219,876
Health	1,634,792	0	0	(199,668)	1,435,124
Human Services	622,710	10,250	159,779	(136,010)	656,729
Total Capital Assets	<u>\$92,328,219</u>	<u>\$0</u>	<u>\$6,653,759</u>	<u>(\$3,147,231)</u>	<u>\$95,834,747</u>

STATISTICAL SECTION



STATISTICAL TABLES

This part of the County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

Contents

Financial Trends	S 2 – S 13
These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	
Revenue Capacity	S 14 – S 23
These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue sources, the property tax and the sales tax.	
Debt Capacity	S 24 – S 33
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
Economic and Demographic Information	S 34 – S 36
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	
Operating Information	S 37 – S 45
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	
Sources Note:	
Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement 34 in 2003; schedules presenting government-wide information include information beginning in that year.	

Licking County, Ohio

*Net Assets by Component
Last Seven Years
(accrual basis of accounting)*

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Governmental Activities:				
Invested in Capital Assets, Net of Related Debt	\$4,151,963	\$45,519,865	\$47,444,640	\$49,800,603
Restricted	28,574,205	23,353,099	19,955,039	23,347,063
Unrestricted	12,299,231	18,291,100	18,337,155	25,069,449
Total Governmental Activities Net Assets	<u>\$45,025,399</u>	<u>\$87,164,064</u>	<u>\$85,736,834</u>	<u>\$98,217,115</u>
Business-type Activities:				
Invested in Capital Assets, Net of Related Debt	\$9,066,867	\$8,895,219	\$8,539,983	\$2,164,975
Unrestricted (Deficit)	2,361,255	2,435,986	2,286,711	9,245,241
Total Business-type Activities Net Assets	<u>\$11,428,122</u>	<u>\$11,331,205</u>	<u>\$10,826,694</u>	<u>\$11,410,216</u>
Primary Government:				
Invested in Capital Assets, Net of Related Debt	\$13,218,830	\$54,415,084	\$55,984,623	\$51,965,578
Restricted	28,574,205	23,353,099	19,955,039	23,347,063
Unrestricted	14,660,486	20,727,086	20,623,866	34,314,690
Total Primary Government Net Assets	<u>\$56,453,521</u>	<u>\$98,495,269</u>	<u>\$96,563,528</u>	<u>\$109,627,331</u>

Source: County Auditor's Office

Licking County, Ohio

<u>2007</u>	<u>2008</u>	<u>2009</u>
\$51,580,909	\$53,209,177	\$53,870,514
26,352,190	24,638,502	23,768,761
30,842,089	28,828,702	26,020,681
<u>\$108,775,188</u>	<u>\$106,676,381</u>	<u>\$103,659,956</u>
\$7,743,661	\$7,312,193	\$7,783,689
3,767,199	3,761,862	4,020,571
<u>\$11,510,860</u>	<u>\$11,074,055</u>	<u>\$11,804,260</u>
\$59,324,570	\$60,521,370	\$61,654,203
26,352,190	24,638,502	23,768,761
34,609,288	32,590,564	30,041,252
<u>\$120,286,048</u>	<u>\$117,750,436</u>	<u>\$115,464,216</u>

Licking County, Ohio

*Changes in Net Assets
Last Seven Years
(accrual basis of accounting)*

	2003	2004	2005	2006
Expenses				
Governmental Activities:				
Public Safety	\$17,278,575	\$18,654,734	\$19,569,607	\$20,221,025
Health	2,786,430	2,842,855	2,828,228	3,077,741
Human Services	37,027,296	35,878,081	38,205,119	41,153,930
Conservation and Recreation	1,062,040	1,026,058	1,041,722	1,062,742
Community and Economic Development	612,720	944,517	953,461	1,335,254
Public Works	5,541,379	7,517,793	7,669,730	7,150,161
General Government	17,587,872	19,053,149	19,407,610	20,786,809
Interest and Fiscal Charges	1,054,189	686,328	785,939	797,065
<i>Total Governmental Activities Expenses</i>	<u>82,950,501</u>	<u>86,603,515</u>	<u>90,461,416</u>	<u>95,584,727</u>
Business-type Activities:				
Water	278,789	259,805	276,302	249,450
Wastewater	2,136,398	2,173,128	2,458,857	2,219,436
<i>Total Business-type Activities Expenses</i>	<u>2,415,187</u>	<u>2,432,933</u>	<u>2,735,159</u>	<u>2,468,886</u>
<i>Total Primary Government Expenses</i>	<u><u>\$85,365,688</u></u>	<u><u>\$89,036,448</u></u>	<u><u>\$93,196,575</u></u>	<u><u>\$98,053,613</u></u>
Program Revenues				
Governmental Activities:				
Charges for Services				
Public Safety	\$274,573	\$296,121	\$322,673	\$351,617
Health	294,515	291,448	307,077	324,271
Human Services	1,932,426	1,492,843	1,112,863	1,276,768
Community and Economic Development	0	0	132,689	263,841
Public Works	174,693	515,410	1,175,922	522,746
General Government	8,552,164	8,307,959	8,401,575	7,997,953
Operating Grants and Contributions	26,576,488	27,475,171	24,619,298	30,658,017
Capital Grants and Contributions	0	0	1,443,865	1,625,400
<i>Total Governmental Activities Program Revenues</i>	<u>37,804,859</u>	<u>38,378,952</u>	<u>37,515,962</u>	<u>43,020,613</u>

Licking County, Ohio

2007	2008	2009
\$19,978,109	\$22,526,020	\$22,618,676
4,487,341	4,756,000	4,738,081
44,509,343	50,272,596	46,329,100
1,147,499	1,194,101	1,219,161
1,081,339	1,123,999	1,341,034
7,472,624	8,769,736	8,489,774
21,478,197	27,214,151	24,088,042
690,358	559,610	524,122
100,844,810	116,416,213	109,347,990
255,957	376,746	439,542
2,265,613	2,821,752	2,391,888
2,521,570	3,198,498	2,831,430
\$103,366,380	\$119,614,711	\$112,179,420
\$275,804	\$598,743	\$746,611
349,836	398,328	366,980
1,190,603	1,202,096	1,055,152
163,842	149,241	14,724
548,497	516,955	427,169
7,957,879	7,763,634	8,177,905
32,282,685	34,926,912	31,352,015
1,244,226	666,424	3,080,118
44,013,372	46,222,333	45,220,674

(continued)

Licking County, Ohio

Changes in Net Assets Last Seven Years (accrual basis of accounting)

	2003	2004	2005
Business-type Activities:			
Charges for Services			
Water	274,520	305,943	321,504
Wastewater	1,962,975	2,143,841	1,927,316
Capital Grants and Contributions	0	0	0
<i>Total Business-type Activities Program Revenues</i>	2,237,495	2,449,784	2,248,820
<i>Total Primary Government Program Revenues</i>	40,042,354	40,828,736	39,764,782
Net (Expense)/Revenue			
Governmental Activities	(45,145,642)	(48,224,563)	(52,945,454)
Business-type Activities	(177,692)	16,851	(486,339)
<i>Total Primary Government Net (Expense)/Revenue</i>	(\$45,323,334)	(\$48,207,712)	(\$53,431,793)
General Revenues and Other Changes in Net Assets			
Governmental Activities:			
Property Taxes	\$18,109,509	\$17,592,088	\$18,076,488
Sales Taxes	15,400,816	16,339,191	16,784,667
Intergovernmental, Unrestricted	11,095,136	12,303,812	12,065,839
Investment Earnings	816,069	897,246	2,009,217
Miscellaneous	1,826,113	1,974,746	2,872,240
Transfers	22,985	37,261	28,074
<i>Total Governmental Activities</i>	47,270,628	49,144,344	51,836,525
Business-type Activities:			
Investment Earnings	45,061	2,404	6,601
Transfers	(22,985)	(37,261)	(28,074)
<i>Total Business-type Activities</i>	22,076	(34,857)	(21,473)
<i>Total Primary Government</i>	\$47,292,704	\$49,109,487	\$51,815,052
Change in Net Assets			
Governmental Activities	\$2,124,986	\$919,781	(\$1,108,929)
Business-type Activities	(155,616)	(18,006)	(507,812)
<i>Total Primary Government Change in Net Assets</i>	\$1,969,370	\$901,775	(\$1,616,741)

Source: County Auditor's Office

Licking County, Ohio

2006	2007	2008	2009
284,088	306,620	281,738	308,801
2,028,691	2,220,742	2,261,155	2,598,220
0	0	79,210	0
<u>2,312,779</u>	<u>2,527,362</u>	<u>2,622,103</u>	<u>2,907,021</u>
<u>45,333,392</u>	<u>46,540,734</u>	<u>48,844,436</u>	<u>48,127,695</u>
(52,564,114)	(56,831,438)	(70,193,880)	(64,127,316)
(156,107)	5,792	(576,395)	75,591
<u>(\$52,720,221)</u>	<u>(\$56,825,646)</u>	<u>(\$70,770,275)</u>	<u>(\$64,051,725)</u>
\$20,444,409	\$22,189,749	\$21,893,947	\$20,820,828
23,730,293	24,751,138	24,351,715	22,987,191
13,980,361	13,453,254	13,573,314	13,026,065
3,853,374	4,107,176	2,014,078	1,167,578
2,940,868	2,847,738	3,946,781	3,604,133
95,090	40,456	(75,110)	(494,904)
<u>65,044,395</u>	<u>67,389,511</u>	<u>65,704,725</u>	<u>61,110,891</u>
7,074	135,308	64,480	159,710
(95,090)	(40,456)	75,110	494,904
(88,016)	94,852	139,590	654,614
<u>\$64,956,379</u>	<u>\$67,484,363</u>	<u>\$65,844,315</u>	<u>\$61,765,505</u>
\$12,480,281	\$10,558,073	(\$4,489,155)	(\$3,016,425)
(244,123)	100,644	(436,805)	730,205
<u>\$12,236,158</u>	<u>\$10,658,717</u>	<u>(\$4,925,960)</u>	<u>(\$2,286,220)</u>

Licking County, Ohio

*Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)*

	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>
General Fund				
Reserved	\$1,290,323	\$1,069,412	\$511,838	\$790,361
Unreserved	<u>12,467,475</u>	<u>9,999,896</u>	<u>9,866,132</u>	<u>7,445,257</u>
<i>Total General Fund</i>	<u>13,757,798</u>	<u>11,069,308</u>	<u>10,377,970</u>	<u>8,235,618</u>
All Other Governmental Funds				
Reserved	7,925,863	7,693,948	6,535,911	6,647,144
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	13,916,985	15,235,802	15,501,071	15,459,501
Capital Projects Funds	<u>1,397,394</u>	<u>2,631,701</u>	<u>1,829,353</u>	<u>1,128,619</u>
Total All Other Governmental Funds	<u>23,240,242</u>	<u>25,561,451</u>	<u>23,866,335</u>	<u>23,235,264</u>
<i>Total Governmental Funds</i>	<u><u>\$36,998,040</u></u>	<u><u>\$36,630,759</u></u>	<u><u>\$34,244,305</u></u>	<u><u>\$31,470,882</u></u>

Source: County Auditor's Office

NOTE: Years 2000-2002 do not include the Children's Services Trust Fund which was classified as a Fiduciary Fund prior to implementing GASB 34 in 2003

Licking County, Ohio

2004	2005	2006	2007	2008	2009
\$594,316	\$760,725	\$1,004,088	\$966,721	\$1,360,658	\$1,335,903
7,782,226	6,935,336	12,673,345	14,959,807	10,810,458	6,726,828
8,376,542	7,696,061	13,677,433	15,926,528	12,171,116	8,062,731
7,603,073	7,850,773	7,791,909	8,659,556	9,964,917	9,204,743
19,625,492	17,175,181	17,834,205	19,361,035	16,235,867	17,638,693
(826,694)	(1,591,446)	(263,590)	(48,687)	(795,676)	(2,084,489)
26,401,871	23,434,508	25,362,524	27,971,904	25,405,108	24,758,947
\$34,778,413	\$31,130,569	\$39,039,957	\$43,898,432	\$37,576,224	\$32,821,678

Licking County, Ohio

*Changes in Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)*

	2000	2001	2002	2003
Revenues:				
Taxes	\$30,156,823	\$31,409,896	\$31,776,090	\$33,709,515
Intergovernmental Revenues	35,287,490	35,601,773	36,002,003	35,688,727
Charges for Services	7,135,706	8,318,509	8,610,783	10,361,885
Licenses and Permits	246,578	180,499	239,824	280,283
Investment Earnings	3,119,618	2,581,789	1,113,586	781,842
Special Assessments	205,668	423,412	140,831	130,566
Fines and Forfeitures	701,023	676,294	659,216	698,936
All Other Revenue	1,090,762	2,059,387	1,891,509	1,826,113
Total Revenue	<u>77,943,668</u>	<u>81,251,559</u>	<u>80,433,842</u>	<u>83,477,867</u>
Expenditures:				
Current:				
Public Safety	12,892,065	14,387,343	16,246,922	16,674,332
Health	2,867,014	2,742,999	2,825,448	2,713,520
Human Services	30,424,693	34,323,253	33,257,448	36,904,464
Conservation and Recreation	1,131,102	1,093,789	890,993	1,062,040
Community and Economic Development	735,428	774,193	985,949	606,151
Public Works	5,848,341	6,236,453	6,039,746	6,644,832
General Government	14,614,318	17,135,740	17,060,586	17,323,962
Capital Outlay	6,797,397	3,699,064	2,226,804	425,009
Debt Service:				
Principal Retirement	967,000	1,075,314	844,796	891,170
Interest and Fiscal Charges	857,058	820,574	888,621	1,059,200
Total Expenditures	<u>77,134,416</u>	<u>82,288,722</u>	<u>81,267,313</u>	<u>84,304,680</u>
Excess (Deficiency) of Revenues Over Expenditures	809,252	(1,037,163)	(833,471)	(826,813)

Licking County, Ohio

2004	2005	2006	2007	2008	2009
\$34,520,913	\$35,151,626	\$44,607,102	\$47,114,675	\$46,596,606	\$44,029,476
39,567,832	37,242,953	41,836,027	46,419,234	47,628,133	47,727,748
9,703,946	9,574,416	9,503,654	9,307,126	9,063,098	9,610,932
280,771	310,590	314,086	317,274	400,340	385,024
835,008	1,887,724	3,688,173	3,904,928	1,916,674	1,132,559
111,050	393,818	119,838	152,659	145,045	192,300
802,175	850,686	836,444	743,361	715,231	618,739
1,974,746	2,872,240	2,940,868	2,847,738	3,946,781	3,604,133
<u>87,796,441</u>	<u>88,284,053</u>	<u>103,846,192</u>	<u>110,806,995</u>	<u>110,411,908</u>	<u>107,300,911</u>
18,035,716	18,943,606	20,113,164	21,207,576	21,747,279	22,276,569
2,777,665	2,783,356	3,019,681	4,397,989	4,643,750	4,650,960
35,571,925	37,737,723	41,642,179	45,844,341	50,482,841	46,642,334
1,026,058	1,041,722	1,062,742	1,147,499	1,194,101	1,219,161
941,487	947,075	1,308,555	1,095,554	1,123,476	1,338,020
7,007,294	7,417,483	7,206,059	7,733,293	7,933,615	7,526,995
19,106,738	19,325,943	20,941,877	21,662,889	23,689,880	23,707,582
596,252	2,486,917	782,857	1,269,285	3,804,020	3,293,605
922,068	1,002,463	1,110,997	1,130,676	883,512	852,511
691,453	782,083	798,702	697,548	565,366	527,525
<u>86,676,656</u>	<u>92,468,371</u>	<u>97,986,813</u>	<u>106,186,650</u>	<u>116,067,840</u>	<u>112,035,262</u>
1,119,785	(4,184,318)	5,859,379	4,620,345	(5,655,932)	(4,734,351)

(Continued)

Licking County, Ohio

*Changes in Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)*

	2000	2001	2002	2003
Other Financing Sources (Uses):				
Sale of Capital Assets	357,700	0	0	0
Other Financing Sources - Capital Lease	0	0	0	0
General Obligation Bonds Issued	253,000	0	0	39,500
Special Assessment Bonds Issued	394,900	0	0	0
Transfers In	5,012,164	7,225,281	4,242,047	6,184,018
Transfers Out	(4,990,898)	(7,204,741)	(5,776,473)	(6,161,033)
Total Other Financing Sources (Uses)	<u>1,026,866</u>	<u>20,540</u>	<u>(1,534,426)</u>	<u>62,485</u>
Net Change in Fund Balance	<u>\$1,836,118</u>	<u>(\$1,016,623)</u>	<u>(\$2,367,897)</u>	<u>(\$764,328)</u>
Debt Service as a Percentage of Noncapital Expenditures	2.59%	2.41%	2.19%	2.36%

Source: County Auditor's Office

NOTE: Years 2000-2002 do not include the Children's Services Trust Fund which was classified as a Fiduciary Fund prior to implementing GASB 34 in 2003

Licking County, Ohio

2004	2005	2006	2007	2008	2009
147,000	13,142	29,731	53,509	32,464	6
0	0	0	111,401	0	0
0	410,000	1,930,000	0	0	0
0	375,000	0	0	0	0
6,329,117	6,533,453	6,887,540	6,248,292	6,338,099	2,942,882
(6,291,856)	(6,505,379)	(6,792,450)	(6,207,836)	(6,413,209)	(3,007,232)
184,261	826,216	2,054,821	205,366	(42,646)	(64,344)
\$1,304,046	(\$3,358,102)	\$7,914,200	\$4,825,711	(\$5,698,578)	(\$4,798,695)
1.90%	2.04%	2.01%	1.79%	1.29%	1.28%

Licking County, Ohio

Assessed Valuations and Estimated True Values of Taxable Property
(per \$1,000 of assessed value)
Last Ten Years

Tax year	2000	2001	2002	2003
Real Property				
Assessed	\$2,229,208,000	\$2,322,803,350	\$2,694,192,000	\$2,789,731,000
Actual	6,369,165,714	6,636,581,000	7,697,691,429	7,970,660,000
Public Utility				
Assessed	155,621,590	123,396,300	134,086,000	134,596,000
Actual	155,621,590	123,396,300	134,086,000	134,596,000
Tangible Personal Property				
Assessed	233,932,850	248,160,270	229,453,000	228,516,000
Actual	935,731,400	992,641,080	917,812,000	914,064,000
Total				
Assessed	2,618,762,440	2,694,359,920	3,057,731,000	3,152,843,000
Actual	7,460,518,704	7,752,618,380	8,749,589,429	9,019,320,000
Assessed Value as a Percentage of Actual Value	35.10%	34.75%	34.95%	34.96%
Total Direct Tax Rate	7.20	7.20	7.20	7.20

Source: County Auditor's Office

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

Licking County, Ohio

2004	2005	2006	2007	2008	2009
\$2,899,647,000	\$3,283,718,000	\$3,381,698,870	\$3,456,409,980	\$3,518,976,090	\$3,568,022,470
8,284,705,714	9,382,051,429	9,661,996,771	9,875,457,086	10,054,217,400	10,194,349,914
130,243,000	128,165,000	126,951,180	110,312,750	117,490,380	123,306,320
130,243,000	128,165,000	126,951,180	110,312,750	117,490,380	123,306,320
218,128,000	235,620,000	138,408,110	71,659,210	7,992,880	0
872,512,000	942,480,000	738,176,587	573,273,680	127,886,080	0
3,248,018,000	3,647,503,000	3,647,058,160	3,638,381,940	3,644,459,350	3,691,328,790
9,287,460,714	10,452,696,429	10,527,124,538	10,559,043,516	10,299,593,860	10,317,656,234
34.97%	34.90%	34.64%	34.46%	35.38%	35.78%
7.20	7.40	7.40	7.40	7.10	7.40

Licking County, Ohio

*Property Tax Rates of Direct and Overlapping Governments
(per \$1,000 of assessed value)
Last Ten Calendar Years*

	2000	2001	2002	2003
Direct County Rates				
General Fund	2.20	2.20	2.20	2.20
Mental Health and Retardation	2.30	2.30	2.30	2.30
Children's Services	1.00	1.00	1.00	1.00
Senior Citizens	0.70	0.70	0.70	0.70
Mental Health	1.00	1.00	1.00	1.00
Total	7.20	7.20	7.20	7.20
Overlapping Rates				
Miscellaneous				
West Licking Joint Fire District	10.50	10.50	10.50	10.50
New Albany Plain Local Park District	0.75	0.75	0.75	1.27
Granville Recreation District	0.00	0.00	0.00	0.00
Knox County Library District	0.80	0.70	0.70	0.65
Pataskala Library	0.00	0.00	0.00	0.00
Corporations	0.76 - 10.40	0.70 - 10.40	0.70 - 10.40	0.70 - 10.40
Villages	1.20 - 16.30	1.20 - 15.30	1.20 - 15.30	1.20 - 13.30
Townships	2.30 - 10.70	2.30 - 11.60	2.30 - 11.60	2.30 - 11.60
School Districts	31.22 - 73.50	31.21 - 73.49	31.14 - 73.49	31.13 - 81.19
Joint Vocational School Districts	2.00 - 6.40	2.00 - 6.40	2.00 - 6.40	2.00 - 6.40

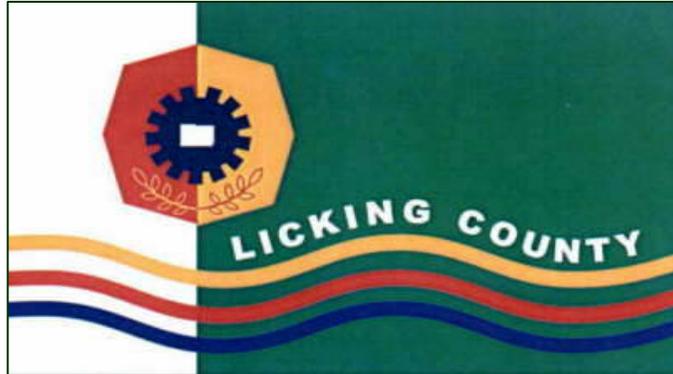
Ohio Revised Code Sections 5705.02 and 5705.07 require a vote of the people for any millage exceeding the "unvoted" or "inside" millage.

Source:

County Auditor's Office
County Treasurer's Office

Licking County, Ohio

2004	2005	2006	2007	2008	2009
2.20	2.20	2.20	2.20	1.90	2.20
2.30	2.30	2.30	2.30	2.30	2.30
1.00	1.00	1.00	1.00	1.00	1.00
0.70	0.90	0.90	0.90	0.90	0.90
1.00	1.00	1.00	1.00	1.00	1.00
7.20	7.40	7.40	7.40	7.10	7.40
10.50	10.50	11.50	11.50	11.50	11.50
1.87	1.72	1.72	1.69	1.69	1.69
0.00	0.00	0.00	0.00	0.00	1.00
0.58	0.54	0.41	0.41	0.43	1.30
0.00	0.00	0.00	0.50	0.50	0.50
0.70 - 10.40	0.70 - 10.40	0.70 - 7.90	0.70 - 7.90	0.70 - 7.90	0.60 - 7.90
1.20 - 13.30	1.20 - 13.30	1.20 - 13.20	1.20 - 13.30	1.20 - 13.30	1.20 - 13.20
2.30 - 11.50	2.30 - 14.20	2.30 - 14.85	0.60 - 14.85	2.3 - 14.95	2.25 - 14.20
31.30 - 82.71	31.30 - 82.71	30.70 - 82.25	30.70 - 82.25	30.70 - 82.33	31.30 - 82.30
2.00 - 6.40	2.00 - 6.40	2.00 - 6.40	2.00 - 6.40	2.00 - 6.40	2.00 - 6.40



Licking County, Ohio

*Principal Taxpayers
Property Tax
Current Year and Nine Years Ago*

Name of Taxpayer	Nature of Business	2009		
		Assessed Value	Rank	Percent of Total Assessed Value
Ohio Power Company	Public Utility	\$51,472,730	1	1.39%
Columbus Southern Power Company	Public Utility	25,841,850	2	0.70%
Licking Rural Electric	Public Utility	18,300,910	3	0.50%
Columbia Gas Transmission Inc.	Public Utility	8,924,510	4	0.24%
National Gas and Oil Company	Public Utility	6,438,950	5	0.17%
Dominion Transmission	Public Utility	5,071,190	6	0.14%
Columbia Gas of Ohio	Public Utility	3,978,450	7	0.11%
Columbus & Ohio River Railroad	Railroad Public Utility	2,717,260	8	0.07%
NGO Transmission	Public Utility	986,230	9	0.03%
Dayton Power & Light	Public Utility	828,940	10	0.02%
Subtotal		124,561,020		3.37%
All Others		3,566,767,770		96.63%
Total		<u>\$3,691,328,790</u>		<u>100.00%</u>

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

Source: County Auditor's Office

Licking County, Ohio

*Property Tax Levies and Collections
(amounts in thousands)
Last Ten Years*

Collection Year	<u>2000</u>	<u>2001</u>	<u>2002</u>
Total Tax Levy (1)	\$17,833,577	\$18,338,956	\$18,638,395
Collections within the Fiscal Year of the Levy			
Current Tax Collections (2)	15,175,839	16,708,286	16,914,312
Percent of Levy Collected	85.10%	91.11%	90.75%
Delinquent Tax Collections	<u>1,417,173</u>	<u>582,178</u>	<u>573,190</u>
Total Tax Collections	16,593,012	17,290,464	17,487,502
Percent of Total Tax Collections To Tax Levy	93.04%	94.28%	93.83%
Accumulated Outstanding Delinquent Taxes (3)	1,240,565	1,048,492	1,150,893
Percentage of Accumulated Delinquent Taxes to Total Tax Levy	6.96%	5.72%	6.17%

(1) Taxes levied and collected are presented on a cash basis.

(2) State reimbursements of rollback and homestead exemptions are included;

(3) Penalties and interest are included, since by Ohio law they become part of the tax obligation as assessment occurs.

Source: County Auditor's Office

Licking County, Ohio

<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
\$20,192,371	\$20,816,667	\$21,284,960	\$24,140,454	\$26,117,426	\$25,293,387	\$25,602,214
18,270,843	18,930,805	19,396,783	22,099,049	23,743,607	22,951,690	23,071,995
90.48%	90.94%	91.13%	91.54%	90.91%	90.74%	90.12%
<u>582,279</u>	<u>724,615</u>	<u>604,287</u>	<u>768,704</u>	<u>850,464</u>	<u>745,930</u>	<u>725,513</u>
18,853,122	19,655,420	20,001,070	22,867,753	24,594,071	23,697,620	23,797,508
93.37%	94.42%	93.97%	94.73%	94.17%	93.69%	92.95%
1,339,249	1,161,245	1,283,890	1,272,701	1,523,356	1,595,766	1,804,706
6.63%	5.58%	6.03%	5.27%	5.83%	6.31%	7.05%

Licking County, Ohio

Taxable Sales By Industry (Category) Last Eight Years

Industry (Category)	2002	2003	2004	2005
Sales Tax Payments	\$5,166,333	\$5,280,242	\$5,507,967	\$5,284,297
Direct Pay Tax Return Payments	329,903	184,731	282,053	275,760
Seller's Use Tax Return Payments	1,144,702	1,073,979	1,246,458	1,236,823
Consumer's Use Tax Return Payments	661,067	713,992	717,745	804,254
Motor Vehicle Tax Payments	2,931,708	3,011,369	3,020,831	2,921,061
Watercraft and Outboard Motors	46,637	49,696	40,184	41,545
Department of Liquor Control	25,445	26,782	29,009	31,780
Sales Tax on Motor Vehicle Fuel Refunds	4,743	840	10,177	5,566
Sales/Use Tax Voluntary Payments	15,789	12,704	17,960	22,268
Statewide Master Numbers	5,003,482	4,987,768	5,659,380	6,349,314
Sales/Use Tax Assessment Payments	35,526	9,831	16,956	28,418
State Administrative Rotary Fund	(153,653)	(153,519)	(165,487)	(170,011)
Sales/Use Tax Refunds Approved	(236,088)	(115,040)	(65,822)	(50,856)
Total	\$14,975,594	\$15,083,375	\$16,317,411	\$16,780,219
Sales Tax Rate	1.00%	1.00%	1.00%	1.00%

The rate may be imposed by the commissioners subject to referendum or approved by a majority of the voters within the county.

Source: State Department of Taxation

Note: This information is not available for years prior to 2002.

Licking County, Ohio

<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
\$6,975,963	\$7,457,974	\$7,374,137	\$6,773,972
376,837	459,086	579,735	469,031
1,915,663	1,983,426	2,218,378	2,138,331
1,044,663	713,905	576,154	769,964
3,755,929	4,171,899	3,998,161	3,591,820
51,616	82,274	54,193	39,427
49,376	63,306	74,536	82,741
6,835	2,488	11,201	2,790
14,719	22,678	24,774	23,318
8,662,737	9,857,081	9,770,636	9,148,870
48,895	50,960	97,230	212,509
(229,014)	(248,118)	(247,605)	(232,028)
(37,742)	(56,127)	(35,334)	(88,612)
<u>\$22,636,477</u>	<u>\$24,560,832</u>	<u>\$24,496,195</u>	<u>\$22,932,133</u>

1.50% 1.50% 1.50% 1.50%

Licking County, Ohio

Ratio of Outstanding Debt By Type Last Ten Years

	2000	2001	2002	2003
Governmental Activities ⁽¹⁾				
General Obligation Bonds Payable	\$14,256,900	\$13,462,586	\$12,651,530	\$11,793,630
Special Assessment Bonds Payable	412,000	131,000	212,586	218,816
Capital Leases	1,996	1,084	87	0
Business-type Activities ⁽¹⁾				
Mortgage Revenue Bonds Payable	\$673,000	\$590,000	\$503,000	\$412,000
General Obligation Bonds Payable	595,000	565,000	530,000	495,000
OWDA Loan Payable	0	0	0	0
OPWC Loan Payable	0	0	0	0
Total Primary Government	<u>\$15,938,896</u>	<u>\$14,749,670</u>	<u>\$13,897,203</u>	<u>\$12,919,446</u>
Population ⁽²⁾				
Licking County	145,491	145,491	145,491	145,491
Outstanding Debt Per Capita	\$110	\$101	\$96	\$89
Income ⁽³⁾				
Personal (in thousands)	3,902,069	3,967,540	4,038,103	4,095,135
Percentage of Personal Income	0.41%	0.37%	0.34%	0.32%

Sources:

- (1) Source: County Auditor's Office
- (2) U.S. Bureau of Census, Population Division
- (3) U.S. Department of Commerce, Bureau of Economic Analysis
 - (a) Per Capita Income is only available by County, Total Personal Income is a calculation

Licking County, Ohio

2004	2005	2006	2007	2008	2009
\$10,908,780	\$10,346,869	\$11,207,778	\$10,096,383	\$9,237,549	\$8,410,138
181,598	526,046	484,140	464,859	440,181	415,081
0	0	0	111,401	91,280	70,133
\$316,000	\$216,000	\$111,000	\$0	\$0	\$0
455,000	415,000	370,000	325,000	280,000	230,000
0	0	0	0	10,793,976	10,368,808
0	0	0	0	0	342,638
<u>\$11,861,378</u>	<u>\$11,503,915</u>	<u>\$12,172,918</u>	<u>\$10,997,643</u>	<u>\$20,842,986</u>	<u>\$19,836,798</u>

145,491	151,499	151,499	151,499	156,985	157,721
\$82	\$76	\$80	\$73	\$133	\$126

4,318,900	4,622,083	4,872,359	4,872,359	5,643,925	5,670,385
0.27%	0.25%	0.25%	0.23%	0.37%	0.35%

Licking County, Ohio

Ratios of General Bonded Debt Outstanding Last Ten Years

Year	2000	2001	2002	2003
Population (1)	145,491	145,491	145,491	145,491
Estimated Actual Value (2)	\$7,460,518,704	\$7,752,618,380	\$8,749,589,429	\$9,019,320,000
General Bonded Debt				
General Obligation Bonds	\$14,851,900	\$14,027,586	\$13,181,530	\$12,288,630
Resources Available to Pay Principal	\$2,687,489	\$2,922,972	\$2,621,729	\$2,684,540
Net General Bonded Debt	\$12,164,411	\$11,104,614	\$10,559,801	\$9,604,090
Ratio of Net Bonded Debt to Estimated Actual Value	0.16%	0.14%	0.12%	0.11%
Net Bonded Debt per Capita	\$83.61	\$76.33	\$72.58	\$66.01

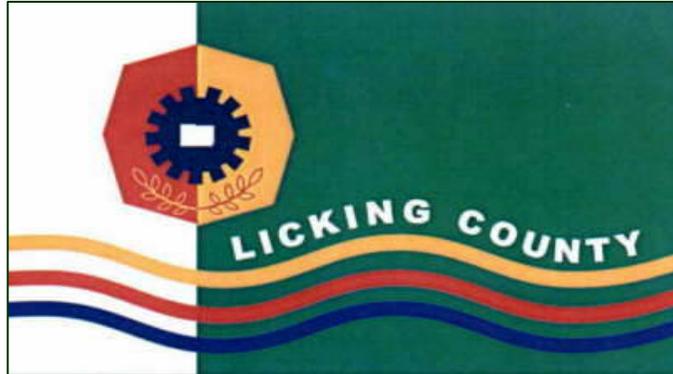
Source:

(1) U.S. Bureau of Census of Population

(2) Source: County Auditor's Office

Licking County, Ohio

2004	2005	2006	2007	2008	2009
145,491	151,499	151,499	151,499	156,985	157,721
\$9,287,460,714	\$10,452,696,429	\$10,527,124,538	\$10,559,043,516	\$10,299,593,860	\$10,317,656,234
\$11,363,780	\$10,761,869	\$11,577,778	\$10,421,383	\$9,517,549	\$8,640,138
\$3,713,783	\$3,634,915	\$3,697,898	\$3,631,443	\$3,858,415	\$3,360,461
\$7,649,997	\$7,126,954	\$7,879,880	\$6,789,940	\$5,659,134	\$5,279,677
0.08%	0.07%	0.07%	0.06%	0.05%	0.05%
\$52.58	\$47.04	\$52.01	\$44.82	\$36.05	\$33.47



Licking County, Ohio

*Computation of Direct and Overlapping
Debt Attributable to Governmental Activities
December 31, 2009*

<u>Jurisdiction</u>	<u>Gross Debt Outstanding</u>	<u>Percentage Applicable to Licking County (1)</u>	<u>Amount Applicable to Licking County</u>
Direct:			
Licking County	\$12,210,138	100.00%	\$12,210,138
Overlapping:			
School Districts:			
Granville Exempted Village	1,829,000	11.39%	208,323
Heath City	36,370	6.76%	2,459
Johnstown Monroe Local	600,460	6.47%	38,850
Lakewood Local	820,180	10.01%	82,100
Licking Heights Local	575,000	14.12%	81,190
Northridge Local	983,716	6.11%	60,105
Southwest Licking Local	4,100,000	15.64%	641,240
Licking County Joint Vocational School	3,633,334	100.00%	3,633,334
Cities:			
Heath	6,260,000	7.16%	448,216
Newark	12,215,000	21.67%	2,646,991
Pataskala	9,543,917	9.05%	863,724
Reynoldsburg	33,207,431	5.27%	1,750,032
Villages:			
Alexandria	55,068	0.20%	110
Buckeye Lake	168,810	1.23%	2,076
Granville	1,345,703	4.42%	59,480
Hanover	4,673,000	0.50%	23,365
Hartford	1,327,320	0.15%	1,991
Hebron	32,213,453	1.27%	409,111
New Albany	9,726,376	2.60%	252,886
St Louisville	23,790,000	0.22%	52,338
Townships:			
Bennington	44,870	1.10%	494
Etna	21,885	9.81%	2,147
Fallsbury	17,335	0.49%	85
Franklin	22,312	1.28%	286
Hartford	86,969	1.00%	870
Hopewell	125,000	7.07%	8,838
Mary Ann	369,510	0.88%	3,252
Monroe	22,467	4.27%	959
Perry	101,329	0.78%	790
		Subtotal	11,275,649
		Total	<u>\$23,485,787</u>

(1) Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the County by the total assessed valuation of the political subdivision.

Source: County Auditor's Office

Licking County, Ohio

Debt Limitations Last Ten Years

Collection Year	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>
<u>Total Debt</u>				
Net Assessed Valuation	\$2,618,762,440	\$2,694,359,920	\$3,057,731,000	\$3,152,843,000
Debt Limit (1)	63,969,061	65,858,998	74,943,275	77,321,075
County Debt Outstanding (2)	14,256,900	13,462,586	14,101,530	13,273,630
Less:				
Applicable Debt Service Fund Amounts	<u>(2,687,489)</u>	<u>(2,922,972)</u>	<u>(2,621,729)</u>	<u>(2,684,540)</u>
Net Indebtedness Subject to Limit	<u>11,569,411</u>	<u>10,539,614</u>	<u>11,479,801</u>	<u>10,589,090</u>
Overall Legal Debt Margin	<u>\$52,399,650</u>	<u>\$55,319,384</u>	<u>\$63,463,474</u>	<u>\$66,731,985</u>
	81.91%	84.00%	84.68%	86.31%
<u>Unvoted Debt</u>				
Net Assessed Valuation	\$2,618,762,440	\$2,694,359,920	\$3,057,731,000	\$3,152,843,000
Legal Debt Limitation (%) (1)	1.00%	1.00%	1.00%	1.00%
Legal Debt Limitation (\$) (1)	26,187,624	26,943,599	30,577,310	31,528,430
Net Indebtedness Subject to Limit	<u>11,569,411</u>	<u>10,539,614</u>	<u>11,479,801</u>	<u>10,589,090</u>
Overall Legal Debt Margin	<u>\$14,618,213</u>	<u>\$16,403,985</u>	<u>\$19,097,509</u>	<u>\$20,939,340</u>

- (1) Direct Debt Limitation based upon Section 133, The Uniform Bond Act of the Ohio Revised Code.
3.0% of the first \$100,000,000 assessed valuation plus
1.5% on excess of \$100,000,000, not in excess of \$300,000,000, plus
2.5% on the amount in excess of \$300,000,000

- (2) Outstanding debt includes non self-supporting general obligation notes and bonds.

Source: County Auditor's Office

Licking County, Ohio

2004	2005	2006	2007	2008	2009
\$3,248,018,000	\$3,647,503,000	\$3,647,058,160	\$3,638,381,940	\$3,644,459,350	\$3,691,328,790
79,700,450	89,687,575	89,676,454	89,459,549	89,611,484	90,783,220
12,569,780	12,707,869	11,907,778	10,796,383	10,937,549	12,210,138
(3,713,783)	(3,634,915)	(3,697,898)	(3,631,443)	(3,858,415)	(3,360,461)
8,855,997	9,072,954	8,209,880	7,164,940	7,079,134	8,849,677
<u>\$70,844,453</u>	<u>\$80,614,621</u>	<u>\$81,466,574</u>	<u>\$82,294,609</u>	<u>\$82,532,350</u>	<u>\$81,933,543</u>
88.89%	89.88%	90.84%	91.99%	92.10%	90.25%
\$3,248,018,000	\$3,647,503,000	\$3,647,058,160	\$3,638,381,940	\$3,644,459,350	\$3,691,328,790
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
32,480,180	36,475,030	36,470,582	36,383,819	36,444,594	36,913,288
8,855,997	9,072,954	8,209,880	7,164,940	7,079,134	8,849,677
<u>\$23,624,183</u>	<u>\$27,402,076</u>	<u>\$28,260,702</u>	<u>\$29,218,879</u>	<u>\$29,365,460</u>	<u>\$28,063,611</u>

Licking County, Ohio

Pledged Revenue Coverage Last Ten Years

	2000	2001	2002	2003
Wastewater System Bonds ⁽¹⁾				
Gross Revenues ⁽²⁾	\$1,594,201	\$1,819,166	\$1,822,900	\$2,008,036
Direct Operating Expenses ⁽³⁾	994,605	1,360,894	1,395,403	1,758,085
Net Revenue Available for Debt Service	599,596	458,272	427,497	249,951
Annual Debt Service Requirement	116,600	116,650	116,500	116,150
Coverage	5.14	3.93	3.67	2.15
Special Assessment Bonds				
Special Assessment Collections	\$203,428	\$308,543	\$46,055	\$51,378
Debt Service				
Principal	188,000	281,000	33,740	33,270
Interest	21,078	22,100	5,121	991
Coverage	0.97	1.02	1.19	1.50

(1) Wastewater System Bonds, Business Type Activities, Retired in 2007.

(2) Gross revenues include operating revenues plus interest income.

(3) Direct operating expenses include operating expenses less depreciation.

Source: County Auditor's Office

Licking County, Ohio

2004	2005	2006	2007	2008	2009
\$2,146,245	\$1,933,917	\$2,035,765	\$2,348,826	\$0	\$0
1,773,339	2,056,037	1,559,710	1,515,340	0	0
372,906	(122,120)	476,055	833,486	0	0
116,600	115,800	115,800	116,500	0	0
3.20	(1.05)	4.11	7.15	0.00	0.00
\$54,265	\$337,856	\$59,846	\$54,783	\$33,692	\$35,541
37,218	30,552	41,906	19,281	24,678	25,100
16,038	98,347	19,591	25,472	24,583	23,472
1.02	2.62	0.97	1.22	0.68	0.73

Licking County, Ohio

Demographic and Economic Statistics Last Ten Years

Calendar Year	2000	2001	2002	2003
Population (1)				
Licking County	145,491	145,491	145,491	145,491
Income (2) (a)				
Total Personal (in thousands)	3,902,069	3,967,540	4,038,103	4,095,135
Per Capita	26,820	27,270	27,755	28,147
Unemployment Rate (3)				
Federal	4.2%	3.8%	4.8%	5.8%
State	4.3%	3.7%	4.3%	5.7%
Licking County	3.5%	3.6%	4.7%	6.0%
Civilian Work Force Estimates (3)				
State	5,900,400	5,857,000	5,828,000	5,915,000
Licking County	73,100	75,100	77,800	78,800

Sources:

(1) U.S. Bureau of Census of Population

(2) U.S. Department of Commerce, Bureau of Economic Analysis information is only available through 2008 for the presentation of 2009 statistics, the County is using the latest information available.

(a) Total Personal Income is a calculation

(3) State Department of Labor Statistics

Licking County, Ohio

2004	2005	2006	2007	2008	2009
145,491	151,499	151,499	151,499	156,985	157,721
4,318,900	4,622,083	4,872,359	4,872,359	5,643,925	5,670,385
29,685	30,509	32,161	32,161	35,952	35,952
6.0%	5.5%	5.0%	4.6%	8.1%	9.3%
6.1%	6.0%	5.9%	5.6%	9.4%	10.3%
5.9%	5.8%	5.1%	5.2%	7.1%	9.4%
5,875,300	5,900,400	5,934,000	5,976,500	5,929,800	5,900,500
80,500	81,100	82,700	84,500	85,900	84,100

Licking County, Ohio

Principal Employers Current Year and Seven Years Ago

Employer	Nature of Business	2009	
		Number of Employees	Percentage of Total Employment
Licking Memorial Hospital	Health Care	1,236	1.46%
State Farm Insurance	Insurance/Underwriting	1,100	1.30%
Licking County Government	Government Services	1,090	1.29%
Owens Corning Corporation	Glass Fiber Building Materials	865	1.02%
Newark City Schools	Education	805	0.95%
Denison University	Education	669	0.79%
Boeing Company	Aerospace Industries	603	0.71%
Meijer	Department/Grocery Store	600	0.71%
OSU Newark/C.O.T.C.	Education	515	0.61%
Anomatic Corporation	Anodizing Aluminum Process MFG	540	0.64%
Total		8,023	
Total Employment within the County		84,700	

Employer	Nature of Business	2002	
		Number of Employees	Percentage of Total Employment
Licking Memorial Hospital	Health Care	1,381	1.78%
Licking County Government	Government Services	1,273	1.64%
Owens Corning Corporation	Glass Fiber Building Materials	1,051	1.35%
Newark City School District	Education	1,083	1.39%
O.S.U. - Newark/COTC	Education	956	1.23%
State Farm Insurance	Insurance/Underwriting	953	1.22%
Wal*Mart	Department/Grocery Store	400	0.51%
Anomatic	Anodizing Aluminum Process Mfg.	519	0.67%
Boeing Company	Aerospace Industries	618	0.79%
Longaberger	Specialty Basket and Pottery Mfg.	610	0.78%
Total		8,844	
Total Employment within the County		77,800	

Source: County Auditor's Office

Information is not available in this format prior to 2002.

Licking County, Ohio

Full Time Equivalent Employees by Function Last Four Years

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

Method: 1.00 for each full-time, 0.50 for each part-time and 0.25 for each seasonal employee

Source: County Auditor's Office

Information is not available in this format prior to 2006.

Licking County, Ohio

Operating Indicators by Function Last Eight Years

	2002	2003	2004	2005
Governmental Activities				
Public Safety				
Sheriff				
Jail Operation				
Total Number of Inmates	4,689	4,768	4,802	4,799
Number of Male Inmates	3,769	3,819	3,914	3,867
Number of Female Inmates	920	949	888	932
Number of Felonies Inmates	1,457	1,322	1,434	1,431
Number of Misdemeanors Inmates	3,232	3,446	3,368	3,178
Enforcement				
Number of Rapes Reported	16	15	20	26
Number of Burglaries Reported	322	409	428	420
Number of Domestic Violence Reported	608	558	620	626
Emergency Services				
9-1-1 Center				
Number of 9-1-1 Calls	36,722	42,526	46,927	44,630
Number of Incidents	23,074	23,205	25,080	20,060
Health				
Dog and Kennel				
Number of Dog Tags Sold - Regular	21,467	21,442	21,483	21,524
Number of Dog Tags Sold - Kennel Sets	389	377	393	415
Human Services				
MRDD Board				
Clients Enrolled	955	1,062	1,009	1,067
Job and Family Services				
Recipients Receiving Food Stamps	7,841	8,619	10,031	11,224
Recipients Receiving Medicaid	16,090	17,141	16,015	20,279
Recipients Receiving Cash Assistance	1,544	1,571	1,521	1,496
Children Services				
Average Client Count - Foster Care	435	450	509	467
Child Support Enforcement Agency				
Number of Active Support Orders	12,229	12,549	13,899	13,504
Number of Paternitys - Administrative	238	523	582	405
Veteran Services				
Number of Client Contacts	11,627	13,618	13,481	10,807
Number of Transports to VA Clinics	661	1,141	1,406	1,318
Number of Financial Assistance Applications	1,064	398	296	737

Licking County, Ohio

2006	2007	2008	2009
4,843	5,012	4,771	4,530
3,852	3,943	3,702	3,489
991	1,069	1,069	1,041
1,500	1,643	1,608	1,480
3,166	3,170	2,921	2,783
24	29	36	21
421	406	321	346
573	576	541	537
49,363	54,808	59,195	60,894
20,351	21,385	23,140	23,420
24,307	23,376	26,386	28,055
444	446	347	118
1,086	1,119	1,366	1,377
12,294	12,807	13,803	20,594
20,816	20,942	21,796	25,533
1,372	1,616	1,769	2,557
425	465	509	459
9,385	9,502	9,681	14,316
409	400	231	383
13,486	17,860	28,482	28,687
1,589	1,990	2,394	2,179
372	411	915	958

(Continued)

Licking County, Ohio

Operating Indicators by Function

Last Eight Years

	2002	2003	2004	2005
Community and Economic Development				
Code Compliance				
Number of Residential Permits Issued	1,856	1,434	1,299	1,085
Number of Commercial Permits Issued	476	432	378	494
Number of 1, 2, 3 Family Dwellings	1,047	1,039	906	721
Number of Inspections Performed	18,575	16,747	17,782	16,236
Economic Development				
Number of Major New Development Projects	3	1	4	11
Number of Jobs Created	105	34	92	255
Number of Jobs Retained	58	30	221	1,163
Public Works				
Engineering				
Miles of Road Resurfaced	37.78	40.00	45.01	45.82
Miles of RoadChip Sealed	42.79	56.76	39.26	48.65
Number of Bridges Replaced	9	6	7	6
General Government				
Judicial				
Common Pleas Court - General				
Number of Criminal Cases	547	575	649	698
Number of Civil Cases	1,388	1,479	1,605	1,626
Probate Court				
Number of Estate Cases Filed	765	688	673	744
Number of Guardianship Cases Filed	87	118	99	112
Adult Court				
Number of New Offenders	631	549	690	720
Number of Contacts/Visits Made	10,588	12,117	12,355	14,804
Number of Drug Tests	5,646	4,506	4,621	3,800
Juvenile Court				
Number of Delinquent Cases Filed	753	691	587	667
Number of Traffic Cases Filed	1,324	1,264	1,097	933
Legislative and Executive				
Commissioners				
Number of Resolutions	1,687	1,665	1,743	1,744
Number of Annexations	7	7	13	14

Licking County, Ohio

2006	2007	2008	2009
812	667	695	777
475	398	355	337
500	345	232	182
12,190	10,188	8,698	8,198
12	17	9	5
350	547	246	300
941	1,743	358	175
42.85	32.33	42.00	9.00
44.66	41.90	37.00	43.00
6	9	5	6
766	830	812	679
1,948	2,283	2,485	2,237
694	702	703	723
107	90	122	100
684	891	1,537	1,171
13,619	12,432	14,412	13,544
4,230	4,531	6,728	5,825
817	702	738	632
1,062	814	758	699
1,713	1,729	1,773	2,304
17	3	4	5

(Continued)

Licking County, Ohio

Operating Indicators by Function Last Eight Years

	2002	2003	2004	2005
Auditor				
Real Estate				
Number of Non-Exempt	4,380	4,399	4,057	3,615
Number of Conveyance	4,803	5,046	5,215	4,967
Weights and Measures				
Number of Inspections Performed	474	461	448	454
Number of Tests Performed	2,629	2,564	2,710	2,773
Personal Property Tax				
Filings	5,743	5,935	3,132	3,069
Treasurer				
Return on Portfolio as of December 31st	3.23%	1.77%	1.55%	2.92%
Data Processing				
Number of Users Served - Data	544	563	584	605
Number of Users Served - Voice	0	0	917	951
Board of Elections				
Number of Registered Voters	99,182	99,119	111,387	99,368
Number of Voters Last General Election	49,121	42,203	80,537	41,221
Percentage of Register Voters that Voted	49.53%	42.58%	72.30%	41.48%
Recorder				
Number of Deeds Recorded	9,107	9,699	9,760	9,388
Number of Sheriff's Deeds Recorded	186	344	407	460
Number of Mortgages Recorded	18,396	23,361	16,254	14,481
Number of Mortgages Releases Recorded	14,714	20,014	13,157	12,162
Number of Plats Recorded	85	82	102	108
Total Instruments Recorded	42,488	53,500	39,680	36,599

Business-Type Activities

Enterprise

Water and Wastewater

Number of Residential Equivalent Users

Buckeye Lake - Sewer only	3,458	3,273	3,410	3,419
Harbor Hills - Water only	368	347	341	338
Prescott Estates - Water and Sewer	151	151	151	150
Jardin Manor - Sewer only	0	151	151	151

Number of New Tap Connections

Buckeye Lake - Sewer only	10	14	16	13
Harbor Hills - Water only	29	3	8	8
Prescott Estates - Water and Sewer	3	0	0	0

Source: County Departments

Information is not available in this format prior to 2002.

Licking County, Ohio

2006	2007	2008	2009
4,392	3,495	2,097	2,860
4,385	3,871	3,088	2,888
457	514	497	505
2,849	2,959	3,082	3,373
3,406	3,743	2,872	261
4.85%	5.09%	2.38%	0.95%
627	627	674	711
985	992	1,018	1,096
102,497	101,301	112,146	110,000
60,782	39,612	83,197	50,370
59.30%	39.10%	74.20%	45.79%
8,601	7,923	6,802	6,272
587	566	646	555
12,693	10,474	8,069	9,008
10,909	10,079	8,571	8,697
85	45	75	50
32,875	29,087	24,163	24,582
3,602	3,474	3,485	3,471
326	358	369	360
150	151	151	151
151	0	0	0
27	32	8	10
7	4	1	2
0	0	0	0

Licking County, Ohio

Capital Asset Statistics by Function Last Ten Years

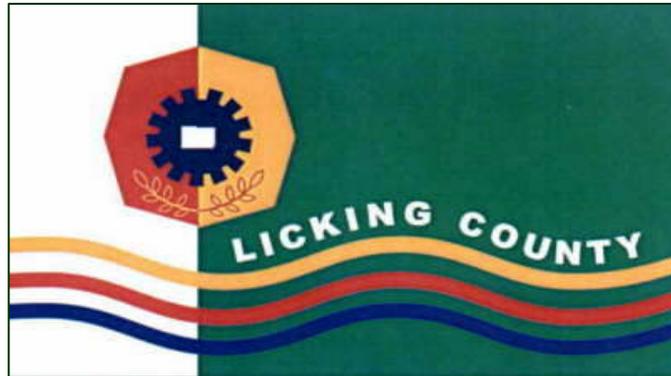
	2000	2001	2002	2003
Governmental Activities				
General Government				
Judicial				
Buildings and Improvements	\$0	\$11,727	\$11,727	\$0
Machinery and Equipment	668,215	725,315	776,375	1,034,916
Legislative				
Land	1,889,828	1,932,177	1,932,177	1,932,177
Construction in Progress	0	0	0	135,339
Buildings and Improvements	2,800,715	3,086,662	3,086,662	2,951,323
Machinery and Equipment	1,565,648	1,878,521	1,985,742	2,192,127
Public Safety				
Land	608,306	608,306	608,306	608,306
Construction in Progress	0	2,236,700	0	100,823
Buildings and Improvements	10,911,858	10,949,719	13,038,419	12,937,596
Machinery and Equipment	1,563,410	1,960,277	2,820,068	2,818,938
Public Works				
Land	1,330	1,330	1,330	1,330
Buildings and Improvements	15,867	15,867	15,867	15,837
Machinery and Equipment	1,381,851	1,689,067	1,969,266	2,197,425
Infrastructure	0	0	0	1,066,556
Health				
Land	96,613	96,613	96,613	96,613
Construction in Progress	0	0	0	48,830
Buildings and Improvements	935,469	935,469	935,469	886,639
Machinery and Equipment	652,350	794,498	843,530	855,109
Human Services				
Machinery and Equipment	572,795	634,953	694,163	714,429
Business-Type Activities				
Water				
Land	44,737	44,737	44,737	44,737
Buildings	52,913	52,913	52,913	52,913
Machinery and Equipment	104,910	107,981	107,981	112,891
Infrastructure	1,114,445	1,114,445	1,114,445	1,114,445
Wastewater				
Land	114,102	114,102	114,102	114,102
Construction in Progress	0	0	0	0
Buildings	4,096,323	4,096,323	4,096,323	4,096,323
Machinery and Equipment	158,490	257,013	401,126	593,374
Infrastructure	6,368,830	10,515,915	10,515,915	10,515,915

Source: County Auditor's Office

Note: Capital Assets were restated in 2004 and 2008.

Licking County, Ohio

2004	2005	2006	2007	2008	2009
\$1,820	\$1,820	\$1,820	\$1,820	\$0	\$0
1,087,475	935,840	950,474	967,238	521,123	496,408
1,945,812	1,945,812	1,945,812	2,309,507	2,190,857	2,190,857
0	0	113,750	296,540	1,508,336	2,310,268
3,077,056	3,605,846	3,605,846	3,605,846	4,120,065	5,443,693
2,511,211	3,202,843	5,232,636	5,501,262	2,827,363	3,087,329
608,306	608,306	608,306	608,306	608,306	608,306
0	0	0	0	0	0
13,000,558	13,560,058	13,560,058	13,844,966	13,841,391	13,854,921
2,930,552	3,531,318	3,594,412	3,968,124	3,436,521	3,531,236
3,983,902	3,983,902	3,983,902	3,983,902	3,982,572	3,982,572
15,867	15,867	15,867	15,867	10,516	10,516
2,371,167	2,635,230	2,746,802	3,052,603	3,231,080	3,540,836
68,216,840	70,434,755	71,657,912	73,055,903	53,792,587	54,685,952
96,613	96,613	96,613	96,613	96,613	96,613
0	0	435,215	435,215	0	0
750,104	750,104	750,104	750,104	739,672	739,672
892,127	953,630	1,101,367	1,264,511	798,507	598,839
800,448	879,267	959,089	1,032,852	622,710	656,729
14,842	14,842	14,842	14,842	6,328	6,328
318,606	318,606	318,606	318,606	316,899	316,899
183,251	350,405	401,536	473,043	1,145,434	1,164,434
813,114	813,114	813,114	813,114	813,114	813,114
143,997	143,997	143,997	143,997	138,150	138,150
315,000	0	4,082,392	8,805,484	0	640,551
10,686,336	10,686,336	10,686,336	10,686,336	19,414,954	19,414,954
564,261	608,389	717,061	717,061	2,128,774	2,139,049
4,006,421	4,008,421	4,008,421	4,008,421	3,961,541	3,961,541





Mary Taylor, CPA
Auditor of State

FINANCIAL CONDITION

LICKING COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JULY 20, 2010**