

Licking County, Ohio

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

For the year ended December 31, 2011







# Dave Yost • Auditor of State

Board of 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, 2011 through December 31, 2011. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost  
Auditor of State

August 15, 2012

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**LICKING COUNTY**  
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LICKING COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2011

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass Through Number	Disbursements
<b>U.S. Department of Agriculture</b>			
<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-1011-11-5065	\$ 668,813
Total U.S. Department of Agriculture			<u>668,813</u>
<b>U.S. Department of Housing and Urban Development</b>			
<i>Passed through Ohio Department of Development</i>			
Community Development Block Grants/State's Program	14.228	various	480,265
Home Investment Partnerships Program	14.239	various	222,927
Total U.S. Department of Housing and Urban Development			<u>703,192</u>
<b>U. S. Department of Justice</b>			
<i>Passed through the Ohio Office of Criminal Justice Services</i>			
Adolescent and Family Anger Management	16.523	2009-JB-015-A057	11,826
Bullet Proof Vest	16.607	n/a	1,027
Edward Byrne Memorial Justice Assistance Grant	16.738	various	157,153
Total U.S. Department of Justice			<u>170,006</u>
<b>U.S. Department of Labor</b>			
<i>Passed through Area 7 Workforce Investment Board</i>			
Workforce Investment Act Cluster:			
WIA Adult Program	17.258	n/a	180,406
WIA Adult Program - Admin	17.258	n/a	11,029
Total WIA - Adult			<u>191,435</u>
WIA Youth Activities	17.259	n/a	458,578
WIA Youth Activities - Admin	17.259	n/a	6,082
Total WIA - Youth			<u>464,660</u>
WIA Dislocated Workers	17.278	n/a	299,229
<b>ARRA WIA Dislocated Workers</b>	17.278	n/a	264,873
WIA Dislocated Workers - Admin	17.278	n/a	25,360
Total WIA - Dislocated Workers			<u>589,462</u>
Total Workforce Investment Act Cluster			<u>1,245,557</u>
Total U.S. Department of Labor			<u>1,245,557</u>

LICKING COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2011

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass Through Number	Disbursements
<b>U.S. Department of Transportation</b>			
<i>Direct Programs</i>			
Airport Improvement Program	20.106	various	15,103
Federal Transit Formula Grants	20.507	various	449,408
<i>Passed through Ohio Department of Transportation</i>			
Highway Planning and Construction Program	20.205	various	766,640
Total U. S. Department of Transportation			<u>1,231,151</u>
<b>U. S. Department of Education</b>			
<i>Passed through State Rehabilitation Services Commission</i>			
Rehabilitation Services_Vocational Rehabilitation Grants to States	84.126	unknown	31,285
Total U.S. Department of Education			<u>31,285</u>
<b>U.S. Election Assistance Commission</b>			
<i>Passed through Ohio Secretary of State's Office</i>			
Help America Vote Act Requirements Payments	90.401	unknown	5,616
Total U.S. Election Assistance Commission			<u>5,616</u>
<b>U.S. Department of Health and Human Services</b>			
<i>Passed through the Ohio Department of Job and Family Services</i>			
Temporary Assistance for Needy Families	93.558	G-1011-11-5065	2,436,070
Child Support Enforcement	93.563	G-1011-11-5065	2,191,256
Promoting Safe and Stable Families	93.556	G-1011-11-5065	140,259
Child Care and Development Fund Cluster:			
Child Care and Development Block Grant	93.575	G-1011-11-5065	97,640
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	G-1011-11-5065	108,468
Total Child Care and Development Fund Cluster			<u>206,108</u>
Child Welfare Services_State Grants	93.645	G-1011-11-5065	52,992
Foster Care_Title IV-E	93.658	G-1213-06-0193	148,822
Foster Care_Title IV-E	93.658	G-1011-11-5065	3,124,787
<b>ARRA Foster Care_Title IV-E</b>	93.658	G-1011-11-5065	47,196
Total Foster Care			<u>3,320,805</u>
Adoption Assistance	93.659	G-1011-11-5065	511,373

LICKING COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2011

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass Through Number	Disbursements
Chafee Foster Care Independence Program	93.674	G-1011-11-5065	29,014
Childrens Health Insurance Program	93.767	G-1011-11-5065	172,243
<i>Passed through the Ohio Department of Job and Family Services</i>			
Social Services Block Grant	93.667	G-1011-11-5065	1,083,094
<i>Passed through Ohio Department of Developmental Disabilities</i>			
Social Services Block Grant	93.667	unknown	118,441
Total Social Services Block Grant			<u>1,201,535</u>
<i>Passed through the Ohio Department of Job and Family Services</i>			
Medical Assistance Program	93.778	G-1011-11-5065	1,129,227
<i>Passed through Ohio Department of Developmental Disabilities</i>			
Medical Assistance Program	93.778	unknown	401,056
<b>ARRA Medical Assistance Program</b>	93.778	unknown	82,732
Total Medical Assistance Program			<u>1,613,015</u>
Total U.S. Department of Health and Human Services			<u>11,874,670</u>
<b>U. S. Department of Homeland Security</b>			
<i>Passed through Ohio EMA</i>			
Emergency Management Performance Grants	97.042	various	31,749
Homeland Security Grant Program	97.067	various	103,904
Total U.S. Department of Homeland Security			<u>135,653</u>
Total Federal Financial Assistance			<u>\$ 16,065,943</u>

LICKING COUNTY

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
DECEMBER 31, 2011

**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. In recent years, 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 2011, ODJFS transferred \$640,364 and \$0 of the County's Temporary Assistance for Needy Families (93.558) funds to the Social Services Block Grant program and Child Care Development program, respectively.

The Schedule of Expenditures of Federal Awards shows the County spent approximately \$2.4 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 2011:

Total Temporary Assistance for Needy Families.....	\$ 3,076,434
Total reported as Social Services Block Grant.....	(640,364)
Total reported as Child Care and Development.....	( 0)
Total reported as Temporary Assistance for Needy Families.....	<u>\$ 2,436,070</u>

**Note D – Deferred Payment for Medicaid Program**

During the calendar year, the county received a deferred payment from the Ohio Department of Developmental Disabilities (DODD) for the Medicaid Program (CFDA #93.778) in the amount of \$4,914. The deferred payment was for Medicaid Administrative Claiming (MAC) and Waiver Administrative Claiming (WAC) expenses the County incurred in prior reporting periods due to an increase in federal funding received by DODD to reimburse expenses and also due to changes in the County's Medicaid Eligibility Rate (MER) for certain activity codes within MAC/WAC. The revenue is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in prior reporting periods.

**INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Licking County  
20 South Second Street  
Newark, Ohio 43055

To the Board of County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the discretely presented component unit and remaining fund information of Licking County, (the County) as of and for the year ended December 31, 2011, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 22, 2012, wherein we noted that the County adopted the provisions of Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. 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 audit 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.

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 a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and timely corrected. We consider finding 2012-01 described in the accompanying schedule of findings to be a material weakness.

**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 no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Licking County  
Independent Accountants' Report on Internal Control  
Over Financial Reporting and on Compliance and Other  
Matters Required by *Government Auditing Standards*  
Page 2

The County's response to the finding identified in our audit 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 management, the Board of County Commissioners, and federal awarding agencies and pass-through entities and others within the County. We intend it for no one 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 22, 2012

**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**

Licking County  
20 South Second Street  
Newark, Ohio 43055

To the Board of County Commissioners:

**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 could directly and materially affect each of the County's major federal programs for the year ended December 31, 2011. 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 opine on the County's compliance based on our audit.

Our compliance audit followed 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*. These 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 these 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 could directly and materially affect each of its major federal programs for the year ended December 31, 2011.

**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 opining 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.

*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 federal program compliance requirement will not be prevented, or timely detected and corrected.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

#### **Schedule of Expenditures of Federal Awards**

We have also audited and issued our unqualified opinion on the financial statements of the governmental activities, business-type activities, each major fund, and the discretely presented component unit and remaining fund information of the County, as of and for the year ended December 31, 2011, and have issued our report thereon dated June 22, 2012. Our opinion also explained that the County adopted Governmental Accounting Standard No. 54 during the year. Our audit was performed to form 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 required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. This schedule was subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



Kennedy Cottrell Richards LLC

June 22, 2012

LICKING COUNTY, OHIO

SCHEDULE OF FINDINGS  
DECEMBER 31, 2011

**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)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(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
(d)(1)(vi)	Are there any reportable findings under § .510(a) of Circular A-133?	No
(d)(1)(vii)	Major Programs (list):	<p>Community Development Block Grant CFDA #14.228</p> <p>Workforce Investment Act Cluster CFDA #17.258 Adult Program CFDA #17.258 Adult Program Admin. CFDA #17.259 Youth Activities CFDA #17.259 Youth Activities Admin. CFDA #17.278 Dislocated Workers CFDA #17.278 Dislocated Workers ARRA CFDA #17.278 Dislocated Workers Admin.</p> <p>Foster Care CFDA #93.658</p> <p>Adoption Assistance CFDA #93.659</p> <p>Social Services Block Grant CFDA #93.667</p> <p>Medical Assistance CFDA #93.778</p>

LICKING COUNTY, OHIO

SCHEDULE OF FINDINGS  
DECEMBER 31, 2011

(d)(1)(viii)	Dollar Threshold: Type A/B Programs	\$481,978
(d)(1)(ix)	Low Risk Auditee?	No

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

**FINDING 2012-01**

**Financial Reporting – Material Weakness**

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 outsources 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.

The County's financial statements include restatements to beginning net assets related to capital assets that were previously capitalized for a road construction project that the County is not responsible for maintaining. As a result, beginning net assets of the Governmental Activities and the Water Fund were decreased by \$3,741,978 and \$826,664, respectively. The restatements are an indicator 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 or his designee 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.

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

None.

**LICKING COUNTY, OHIO**  
**SCHEDULE OF PRIOR AUDIT FINDINGS**  
**DECEMBER 31, 2011**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain:</i></b>
	No Prior Audit Findings		

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# **2011**

***Comprehensive Annual Financial Report***

***Year Ended December 31, 2011***

***Licking County Ohio***



**LickingCounty**

**lcounty.com:** Your Link to Licking County Services



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED  
DECEMBER 31, 2011

*Michael Smith*  
*County Auditor*

*Prepared by the*  
*Licking County Auditor's Office*



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# *Introduction*



**Michael L. Smith**  
***Licking County Auditor***

Administration Building  
20 South Second Street  
Newark, Ohio 43055  
740-670-5040/ msmith@lcounty.com

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June 22, 2012

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, 2011 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, 2011***

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In addition to the services identified above, the County is financially accountable for the following entities: the Children's Services Board and the Board of Developmental Disabilities, 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 and the Licking County Children and Families First Council.

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. Its 688.05 square miles serves a residential population estimated at over 160,000. 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. Fiscal year 2011 was a reappraisal year. In addition, a triennial update is required every third year between reappraisals. The next triennial update will be in 2014. 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 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.

***Letter of Transmittal  
For the Year Ended December 31, 2011***

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

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 Factors and Next Year's Budgets and Rates**

The economic outlook for the County has improved with the addition of a one-half percent sales tax passed by the County Commissioners. The conservative approach taken by most elected officials for 2011 has helped with the 2011 general fund budget. The commissioners passed the annual appropriation in March of 2012 in the amount of \$45.96 million for the general fund.

Licking County is one of the fastest growing areas in Ohio. The 2011 unemployment rate for Licking County was 8.0%. Historically, Licking County has experienced lower unemployment rates than Ohio's 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 finished the widening and improvement of State Route 161. This area is just starting to see economic growth with commercial, industrial and residential development, benefiting the County, townships, villages and schools districts along State Route 161. This also has significantly improved the flow of traffic between Newark and Columbus for those who commute daily and for those who frequently travel to Columbus.

***Letter of Transmittal  
For the Year Ended December 31, 2011***

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**Major Initiatives and Financial Planning**

At the beginning of 2011, the Licking County Board of Developmental Disabilities (LCBDD) began to contract all of its transportation services to the Licking County Transit Board (LCTB). Previous to the contract, the LCBDD had been working for several years with the Transit Board to provide safe and reliable transportation to a growing number of adults who receive agency services – those who work at LICCO Inc., those who attend a local day service activities, and those who work out in the community. During the last several years, the number of adults who receive LCBDD services and are transported by the LCTB has been increasing. By the end of 2010, the LCTB was operating six of the LCBDD's nine bus routes. About one year ago, the LCTB proposed that they provide all of the LCBDD's fixed bus routes and Community Employment Services transportation – mainly in an effort to save costs and reduce the duplication of services. The LCBDD considered and accepted the proposal. Most of the changes were phased in during the last quarter of 2010, but the contract officially took effect on Jan. 1, 2011.

The Disaster Recovery initiative was implemented in 2009 to address the lack of business continuity planning within the current server, network, telecommunications and storage environments. The Storage Area Network (SAN) was upgraded to provide more reliable data backups, expanded storage capacity in order to meet ongoing data storage requirements, ensure quicker recovery and access to backup data in the event of an emergency. Data and backups are replicated throughout the day to the offsite storage array. As well as providing for offsite data recovery, the project has allowed for the deployment of a more scalable and robust telephony deployment, which reduces the dependency of these services on a single site. The project also provides for increased survivability of the County's server infrastructure, both physical and virtual which would enable the County to restore services in a matter of hours.

County-wide building code enforcement has been in place for nearly twenty years. Prior to 2010, the County contracted with the City of Newark to provide the service. With the downturn in the economy the operation of the department became a liability for the city; therefore, in 2009 the City chose to discontinue the service to the County. In 2010, the County restructured the department and kept it in operation, thus, maintaining a local presence for plan review and inspection of construction. This restructure, combined with an upswing in construction, allowed the department to operate in the black for the first time in four years. Thus far in 2011 the Licking County is on track to match the success of 2010.

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.

***Letter of Transmittal  
For the Year Ended December 31, 2011***

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**Financial Information**

**Internal Control, Budgetary Control and the Accounting System:**

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

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

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

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

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

The Accounting Department of the County Auditor's Office is responsible for the auditing and analysis of all purchase orders and vouchers of the County. Accounting Department personnel review the purchase orders and vouchers to ensure the availability of monies in the proper funds and accounts prior to certification and payment of approved invoices. The County utilizes a fully automated accounting system, as well as an automated system of controls for 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.

***Letter of Transmittal  
For the Year Ended December 31, 2011***

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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.

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, 2010. 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.

***Letter of Transmittal  
For the Year Ended December 31, 2011***

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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:**

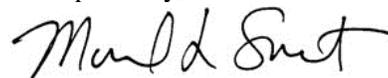
The publication of this report is the accumulation of many hours of dedicated work in the research, analysis and preparation of the financial statements and the accompanying notes and narratives. Sincere appreciation is extended to the many individuals who have worked diligently and contributed much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

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 Auditor's 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,



Michael L. Smith  
Licking County Auditor

**LICKING COUNTY, OHIO**

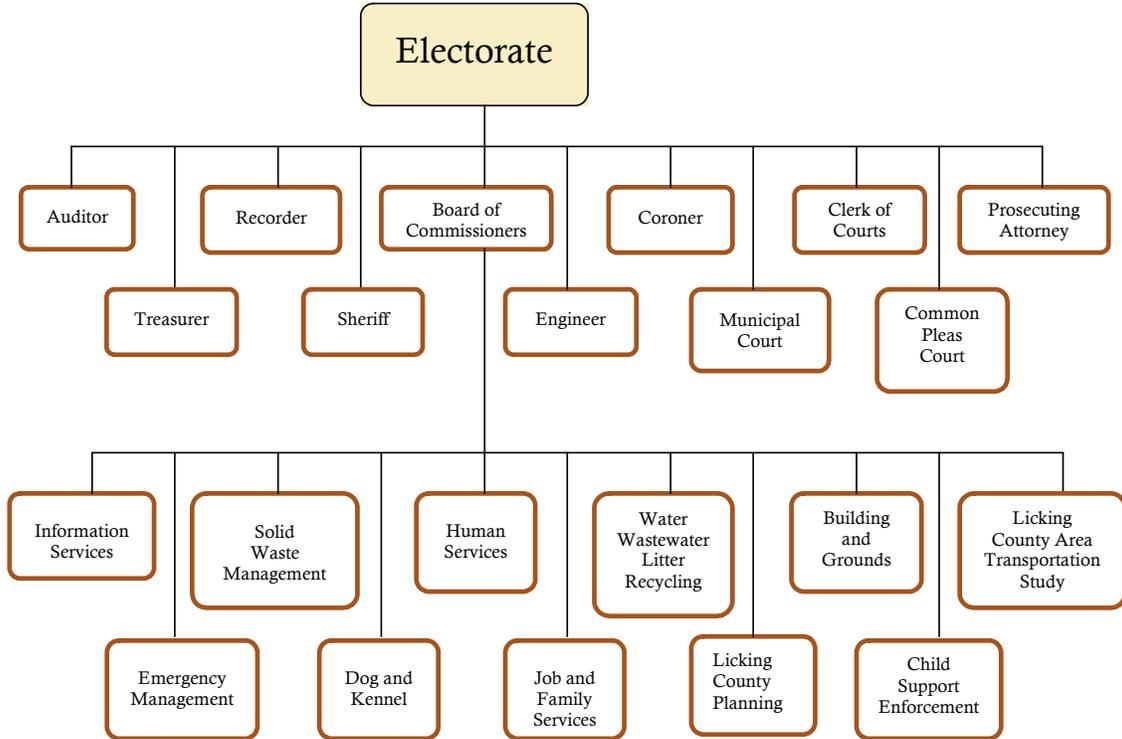
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***List of Elected Officials  
For the Year Ended December 31, 2011***

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<u>NAME</u>	<u>OFFICE</u>	<u>TERM EXPIRES</u>
<b>BOARD OF COUNTY COMMISSIONERS</b>		
Doug Smith	Commissioner	12/31/14
Timothy E. Bubb	Commissioner	01/01/13
Bradley B. Feightner	Commissioner	01/02/13
<b>OTHER ELECTED OFFICIALS</b>		
Michael L. Smith	Auditor	03/13/15
Scott K. Ryan	Treasurer	09/02/13
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
<b>COMMON PLEAS COURT</b>		
Honorable Thomas Marcelain	Judge	02/08/15
Honorable David Branstool	Judge	12/31/12
<i>Domestic Division:</i>		
Honorable Richard P. Wright	Judge	12/31/14
Honorable Craig Baldwin	Judge	12/31/16
<i>Probate/Juvenile Division:</i>		
Honorable Robert Hoover	Judge	02/08/15
<b>COUNTY MUNICIPAL COURT</b>		
Honorable Michael Higgins	Judge	12/31/13
Honorable David Stansbury	Judge	12/31/17
Marcia J. Phelps	Clerk of Courts	12/31/13

**County Organizational Chart  
For the Year Ended December 31, 2011**



**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

*Government Finance Officers Association of the United States and Canada  
Certificate of Achievement for Excellence in Financial Reporting*

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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, 2010

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.



*Linda C. Danison*

President

*Jeffrey R. Emmer*

Executive Director

# *Financial*



## INDEPENDENT ACCOUNTANTS' REPORT

Licking County  
20 South Second Street  
Newark, Ohio 43055

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the discretely presented component unit and remaining fund information of Licking County, Ohio (the County), as of and for the year ended December 31, 2011, 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 discretely presented component unit and remaining fund information of Licking County, Ohio, as of December 31, 2011, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General Fund, Public Assistance Fund, Board of Developmental Disabilities Fund, Children Services Fund, and Senior Citizen Levy Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 3 during the year ended December 31, 2011, the County adopted the provisions of Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 22, 2012, 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.

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis*, as listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally

accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any other assurance.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements taken as a whole. The introductory section, the financial section's combining and individual fund statements and schedules, and the statistical section information provides additional analysis and are not a required part of the basic financial statements. The financial section's combining and individual fund statements and schedules are management's responsibility, and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. These statements and schedules were subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. 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 section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

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 22, 2012

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, 2011. 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 2011 are as follows:

- ❑ In total, net assets increased \$30,128. Net assets of governmental activities decreased \$514,815, or less than 1% from 2010. Net assets of business-type activities increased \$544,943 or approximately 5% from 2010.
- ❑ General revenues accounted for \$59,272,392 in revenue or 55% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for \$49,484,064 or 45% of total revenues of \$108,756,456.
- ❑ The County had \$106,595,194 in expenses related to governmental activities; only \$46,809,556 of these expenses were offset by program specific charges for services, grants or contributions.
- ❑ Among major funds, the general fund had \$45,538,586 in revenues and \$40,064,686 in expenditures. The general fund's fund balance increased from \$11,335,517 to a balance of \$14,854,240.

## **OVERVIEW OF THE FINANCIAL STATEMENTS**

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

These statements are as follows:

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

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

***Government-wide Statements***

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

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

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

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

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

***Fund Financial Statements***

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

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

**LICKING COUNTY, OHIO**

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**Management's Discussion and Analysis  
For the Year Ended December 31, 2011**

**Unaudited**

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**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 2011 compared to 2010.

	Governmental		Business-type		Total	
	Activities		Activities			
	2011	Restated 2010	2011	Restated 2010	2011	Restated 2010
Current and other assets	\$86,983,042	\$86,311,221	\$4,431,254	\$4,351,431	\$91,414,296	\$90,662,652
Capital assets, Net	61,191,952	63,168,328	17,822,594	18,009,806	79,014,546	81,178,134
Total assets	148,174,994	149,479,549	22,253,848	22,361,237	170,428,842	171,840,786
Long-term debt outstanding	11,311,367	11,892,888	9,823,319	10,403,715	21,134,686	22,296,603
Other liabilities	32,977,103	33,185,322	112,339	184,275	33,089,442	33,369,597
Total liabilities	44,288,470	45,078,210	9,935,658	10,587,990	54,224,128	55,666,200
Net assets						
Invested in capital assets, net of related debt	53,703,886	51,300,885	8,061,612	7,665,029	61,765,498	58,965,914
Restricted	28,749,691	27,214,456	0	0	28,749,691	27,214,456
Unrestricted	21,432,947	25,885,998	4,256,578	4,108,218	25,689,525	29,994,216
Total net assets	\$103,886,524	\$104,401,339	\$12,318,190	\$11,773,247	\$116,204,714	\$116,174,586

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**LICKING COUNTY, OHIO**

**Management's Discussion and Analysis  
For the Year Ended December 31, 2011**

**Unaudited**

Changes in Net Assets – The following table shows the changes in net assets for 2011 compared to 2010:

	Governmental Activities		Business-type Activities		Total	
	Restated		2011	2010	2011	2010
	2011	2010				
<b>Revenues</b>						
Program Revenues:						
Charges for Services and Sales	\$13,815,435	\$12,166,231	\$2,674,508	\$3,043,682	\$16,489,943	\$15,209,913
Operating Grants and Contributions	32,994,121	34,979,942	0	0	32,994,121	34,979,942
Capital Grants and Contributions	0	408,753	0	0	0	408,753
Total Program Revenues	46,809,556	47,554,926	2,674,508	3,043,682	49,484,064	50,598,608
General Revenues:						
Property Taxes	23,136,440	21,358,372	0	0	23,136,440	21,358,372
Sales Taxes	24,804,013	23,619,086	0	0	24,804,013	23,619,086
Intergovernmental, Unrestricted	7,648,773	7,242,261	0	0	7,648,773	7,242,261
Investment Earnings	424,101	683,859	1,569	785	425,670	684,644
Miscellaneous	3,257,496	3,525,105	0	0	3,257,496	3,525,105
Total General Revenues	59,270,823	56,428,683	1,569	785	59,272,392	56,429,468
Total Revenues	106,080,379	103,983,609	2,676,077	3,044,467	108,756,456	107,028,076
<b>Program Expenses</b>						
Public Safety	22,312,572	22,464,292	0	0	22,312,572	22,464,292
Health	4,606,607	4,691,348	0	0	4,606,607	4,691,348
Human Services	40,250,490	38,394,980	0	0	40,250,490	38,394,980
Conservation and Recreation	552,157	628,620	0	0	552,157	628,620
Community and Economic Development	1,283,293	946,386	0	0	1,283,293	946,386
Public Works	8,625,735	7,993,264	0	0	8,625,735	7,993,264
General Government	28,517,262	25,666,179	0	0	28,517,262	25,666,179
Interest and Fiscal Charges	447,078	503,687	0	0	447,078	503,687
Water	0	0	155,553	149,243	155,553	149,243
Wastewater	0	0	1,975,581	2,432,201	1,975,581	2,432,201
Total Expenses	106,595,194	101,288,756	2,131,134	2,581,444	108,726,328	103,870,200
Change in Net Assets Before Transfers	(514,815)	2,694,853	544,943	463,023	30,128	3,157,876
Transfers	0	(332,628)	0	332,628	0	0
Total Change in Net Assets	(514,815)	2,362,225	544,943	795,651	30,128	3,157,876
Beginning Net Assets - Restated	104,401,339	102,039,114	11,773,247	10,977,596	116,174,586	113,016,710
Ending Net Assets	\$103,886,524	\$104,401,339	\$12,318,190	\$11,773,247	\$116,204,714	\$116,174,586

**Governmental Activities**

Net assets of the County's governmental activities decreased \$514,815. This represents less than a 1% change from 2010. Increases in sales tax receipts can be attributed to moderate improvements in economic conditions. A voted increase in the Senior Citizens levy resulted in an increase in property taxes. The Ohio Jobs Ready Site construction project neared completion in 2011, contributing to a decrease in operating grants and contributions. The Licking-Muskingum Community Based Correctional Facility ended operations in 2011, also contributing to the decrease in operating grants and contributions.

**LICKING COUNTY, OHIO**

**Management's Discussion and Analysis  
For the Year Ended December 31, 2011**

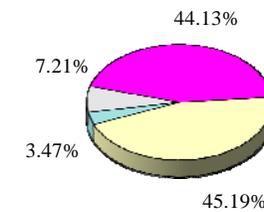
**Unaudited**

Partially offsetting this decrease in operating grants and contributions was approximately \$2.5 million in grants from the Ohio Air Quality Development Authority for various energy efficiency and conservation system upgrades to several County buildings. This project also contributed to the increase in general government expense.

Tax revenue accounted for \$47,940,453 of the \$106,080,379 in total revenues for governmental activities. Sales tax accounted for \$24,804,013, or approximately 52% of total tax revenue.

The County's direct charges to users of governmental services totaled \$13,815,435. This amount represents 13% of total revenues for governmental activities and 30% of program specific revenues.

Revenue Sources	2011	Percent of Total
Intergovernmental, Unrestricted	\$7,648,773	7.21%
Program Revenues	46,809,556	44.13%
General Tax Revenues	47,940,453	45.19%
General Other	3,681,597	3.47%
<b>Total Revenue</b>	<b>\$106,080,379</b>	<b>100.00%</b>



**Business-Type Activities**

Net assets of the business-type activities increased \$544,943. This represents an approximately 5% increase from 2010. These programs had revenues of \$2,676,077 and expenses of \$2,131,134 for fiscal year 2011. 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 \$38,680,261, above last year's total of \$35,012,698. The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2011 and 2010.

	Fund Balance December 31, 2011	Restated Fund Balance December 31, 2010	Increase (Decrease)
General	\$14,854,240	\$11,335,517	\$3,518,723
Public Assistance	2,196,455	1,511,433	685,022
Board of Developmental Disabilities	6,109,454	5,607,646	501,808
Children's Services	506,290	1,558,200	(1,051,910)
Mental Health Levy	0	0	0
Senior Citizen Levy	1,423,180	788,758	634,422
Permanent Improvement	(2,209,604)	(2,698,880)	489,276
Other Governmental	15,800,246	16,910,024	(1,109,778)
<b>Total</b>	<b>\$38,680,261</b>	<b>\$35,012,698</b>	<b>\$3,667,563</b>

## LICKING COUNTY, OHIO

### Management's Discussion and Analysis For the Year Ended December 31, 2011

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:

	2011	Restated 2010	Increase (Decrease)
	Revenues	Revenues	(Decrease)
Taxes	\$31,914,005	\$30,625,227	\$1,288,778
Intergovernmental Revenues	4,588,874	4,835,735	(246,861)
Charges for Services	7,042,710	6,892,526	150,184
Licenses and Permits	8,527	9,424	(897)
Investment Earnings	410,584	669,600	(259,016)
Fines and Forfeitures	145,393	167,623	(22,230)
All Other Revenue	1,428,493	1,897,726	(469,233)
Total	<u>\$45,538,586</u>	<u>\$45,097,861</u>	<u>\$440,725</u>

General Fund revenues in 2011 increased approximately 1% compared to revenues in 2010. The increase in taxes was a result of increases in sales tax receipts, which can be attributed to moderate improvements in economic conditions.

	2011	Restated 2010	Increase (Decrease)
	Expenditures	Expenditures	(Decrease)
Public Safety	\$18,402,830	\$18,805,229	(\$402,399)
Health	412,113	445,794	(33,681)
Human Services	2,634,768	2,696,806	(62,038)
Conservation and Recreation	552,157	628,620	(76,463)
General Government	17,918,362	18,269,546	(351,184)
Capital Outlay	144,456	71,305	73,151
Total	<u>\$40,064,686</u>	<u>\$40,917,300</u>	<u>(\$852,614)</u>

Expenditures decreased \$852,614 or 2% from the prior year. The decrease in public safety can be attributed to a decrease in law enforcement salaries. The decrease in general government can be attributed to a decrease in costs for salaries.

*Public Assistance Fund* – The County's Public Assistance Fund reported an increase in fund balance of \$685,022, or 45%. The Ohio Department of Job and Family Services took over direct payments to child care providers, resulting in a substantial decrease in expenditures.

*Board of Developmental Disabilities Fund* – The County's Board of Developmental Disabilities Fund revenues and expenditures remained consistent with the previous year, resulting in a stable fund balance.

*Children's Services Fund* – The County's Children's Services Fund reported a substantial decrease in fund balance due to an increase in expenditures for foster care.

*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.

**LICKING COUNTY, OHIO**

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***Management's Discussion and Analysis  
For the Year Ended December 31, 2011***

***Unaudited***

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*Senior Citizen Levy Fund* – The County's Senior Citizens Levy Fund reported a substantial increase in fund balance. This can be attributed to a voted increase in the tax levy.

*Permanent Improvement Fund* – The Permanent Improvement Fund continued to report a negative fund balance due to general obligation notes payable reported in the fund. A Jobs Ready Site Grant accounted for the majority of revenues and expenditures in this fund during 2011.

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 2011 the County amended its General Fund budget several times, none significant.

For the General Fund, original budgeted and final budgeted receipts were not significantly different. Actual receipts of sales taxes were greater than expected. Original and final budgeted expenditures were not significantly different. Actual expenditures were approximately 5% less than the final budget. The largest components of the variance between final and actual expenditures were contractual services in the veteran's services commission 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 2011 the County had \$79,014,546 net of accumulated depreciation invested in land, buildings, improvements, equipment, vehicles and infrastructure. Of this total, \$61,191,952 was related to governmental activities and \$17,822,594 to the business-type activities. The following table shows fiscal 2011 and 2010 balances:

	Governmental Activities		Increase (Decrease)
	2011	Restated 2010	
Land	\$6,878,348	\$6,878,348	\$0
Buildings and Improvements	20,506,424	20,506,424	0
Machinery and Equipment	13,142,015	13,039,018	102,997
Infrastructure	53,712,035	53,706,283	5,752
Less: Accumulated Depreciation	(33,046,870)	(30,961,745)	(2,085,125)
Totals	<u>\$61,191,952</u>	<u>\$63,168,328</u>	<u>(\$1,976,376)</u>

**LICKING COUNTY, OHIO**

**Management's Discussion and Analysis  
For the Year Ended December 31, 2011**

**Unaudited**

Additions to governmental activities capital assets consisted of routine machinery and equipment purchases across several departments.

	Business - Type Activities		Increase (Decrease)
	2011	Restated 2010	
Land	\$144,478	\$144,478	\$0
Construction in Progress	231,751	231,751	0
Buildings	19,731,853	19,731,853	0
Machinery and Equipment	3,426,070	3,303,483	122,587
Infrastructure	4,774,655	4,774,655	0
Less: Accumulated Depreciation	(10,486,213)	(10,176,414)	(309,799)
Totals	<u>\$17,822,594</u>	<u>\$18,009,806</u>	<u>(\$187,212)</u>

Additions to business-type activities capital assets included the purchase of a sewer camera. Additional information on the County's capital assets can be found in Note 10.

**Debt**

At December 31, 2011, the County had \$7.2 million in general obligation bonds outstanding, \$605,000 due within one year. The following table summarizes the County's debt outstanding as of December 31, 2011 and 2010:

	2011	2010
Governmental Activities:		
General Obligation Bonds	\$7,100,000	\$7,630,000
Special Assessment Bonds	363,516	389,535
Capital Lease Payable	24,550	47,908
Compensated Absences	3,823,301	3,825,445
Total Governmental Activities	<u>11,311,367</u>	<u>11,892,888</u>
Business-Type Activities:		
General Obligation Bond	120,000	175,000
OWDA Loan Payable	9,334,411	9,854,189
OPWC Loan Payable	306,571	315,588
Compensated Absences	62,337	58,938
Total Business-Type Activities	<u>9,823,319</u>	<u>10,403,715</u>
Totals	<u>\$21,134,686</u>	<u>\$22,296,603</u>

Additional information on the County's long-term debt can be found in Note 14.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

The economic outlook for the County has improved with the addition of a one-half percent sales tax passed by the County Commissioners. The conservative approach taken by most elected officials for 2011 has helped with the 2011 general fund budget. The commissioners passed the annual appropriation in March of 2012 in the amount of \$45.96 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 Michael L. Smith, Auditor of Licking County, Administration Building, 20 South Second Street, Newark, Ohio 43055 740-670-5040/ msmith@lcounty.com.

**LICKING COUNTY, OHIO**

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**Statement of Net Assets**  
**December 31, 2011**

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	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
<b>Assets:</b>			
Pooled Cash and Investments	\$ 46,482,989	\$ 4,001,090	\$ 50,484,079
Cash and Cash Equivalents with Fiscal Agent	679,522	2,558	682,080
Investments	0	0	0
Receivables:			
Taxes	29,792,525	0	29,792,525
Accounts	420,618	331,550	752,168
Intergovernmental	5,688,113	0	5,688,113
Interest	27,971	0	27,971
Special Assessments	323,943	0	323,943
Loans	3,196,747	0	3,196,747
Inventory of Supplies at Cost	205,482	96,056	301,538
Prepaid Items	165,132	0	165,132
Non-Depreciable Capital Assets	6,878,348	376,229	7,254,577
Depreciable Capital Assets, Net	<u>54,313,604</u>	<u>17,446,365</u>	<u>71,759,969</u>
<b>Total Assets</b>	<u>148,174,994</u>	<u>22,253,848</u>	<u>170,428,842</u>
<b>Liabilities:</b>			
Accounts Payable	1,790,995	50,125	1,841,120
Accrued Wages and Benefits	1,855,595	29,142	1,884,737
Intergovernmental Payable	1,349,880	29,966	1,379,846
Claims Payable	1,087,895	0	1,087,895
Retainage Payable	44,974	0	44,974
Unearned Revenue	23,874,017	0	23,874,017
Compensated Absences Payable	88,344	0	88,344
Accrued Interest Payable	36,403	3,106	39,509
General Obligation Notes Payable	2,849,000	0	2,849,000
Long Term Liabilities:			
Due Within One Year	2,811,024	653,506	3,464,530
Due in More Than One Year	<u>8,500,343</u>	<u>9,169,813</u>	<u>17,670,156</u>
<b>Total Liabilities</b>	<u>44,288,470</u>	<u>9,935,658</u>	<u>54,224,128</u>

**LICKING COUNTY, OHIO**

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<b>Component Units</b>	
<b>Airport Authority</b>	<b>LICCO Incorporated</b>
\$ 110,900	\$ 86,459
0	0
0	1,023,143
0	0
230	99,058
0	0
0	0
0	0
0	0
0	125,667
81	11,090
0	0
0	68,839
<hr/> 111,211	<hr/> 1,414,256
2,660	9,520
0	69,039
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
<hr/> 2,660	<hr/> 78,559

(Continued)

**LICKING COUNTY, OHIO**

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**Statement of Net Assets**  
**December 31, 2011**

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	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
<b>Net Assets:</b>			
Invested in Capital Assets, Net of Related Debt	53,703,886	8,061,612	61,765,498
Restricted For:			
Capital Projects	748,975	0	748,975
Debt Service	2,069,999	0	2,069,999
Street Improvements	2,381,884	0	2,381,884
Job and Family Services	3,639,908	0	3,639,908
Board of DD	6,544,128	0	6,544,128
Community and Economic Development	3,677,663	0	3,677,663
Public Safety	3,150,842	0	3,150,842
Senior Citizen Services	1,910,396	0	1,910,396
Property Reappraisal	2,369,249	0	2,369,249
Public Works	617,668	0	617,668
County Courts	519,380	0	519,380
Other Purposes	1,119,599	0	1,119,599
Unrestricted	<u>21,432,947</u>	<u>4,256,578</u>	<u>25,689,525</u>
<b>Total Net Assets</b>	<b><u>\$ 103,886,524</u></b>	<b><u>\$ 12,318,190</u></b>	<b><u>\$ 116,204,714</u></b>

See accompanying notes to the basic financial statements

**LICKING COUNTY, OHIO**

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<b>Component Units</b>	
<b>Airport Authority</b>	<b>LICCO Incorporated</b>
0	68,839
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
108,551	1,266,858
<u>\$ 108,551</u>	<u>\$ 1,335,697</u>

**LICKING COUNTY, OHIO**

**Statement of Activities  
For the Year Ended December 31, 2011**

	Expenses	Program Revenues	
		Charges for Services and Sales	Operating Grants and Contributions
<b>Governmental Activities:</b>			
Public Safety	\$ 22,312,572	\$ 2,412,309	\$ 2,775,287
Health	4,606,607	545,699	0
Human Services	40,250,490	1,112,033	18,670,872
Conservation and Recreation	552,157	0	0
Community and Economic Development	1,283,293	185,449	927,911
Public Works	8,625,735	433,864	7,175,653
General Government	28,517,262	9,126,081	3,444,398
Interest and Fiscal Charges	447,078	0	0
<b>Total Governmental Activities</b>	<b>106,595,194</b>	<b>13,815,435</b>	<b>32,994,121</b>
<b>Business-Type Activities:</b>			
Water	155,553	272,279	0
Wastewater	1,975,581	2,402,229	0
<b>Total Business-Type Activities</b>	<b>2,131,134</b>	<b>2,674,508</b>	<b>0</b>
<b>Total Primary Government</b>	<b>\$ 108,726,328</b>	<b>\$ 16,489,943</b>	<b>\$ 32,994,121</b>
<b>Component Units:</b>			
Airport Authority	\$ 176,457	\$ 135,492	\$ 81,717
LICCO Incorporated	667,761	740,274	0
<b>Total Component Units</b>	<b>\$ 844,218</b>	<b>\$ 875,766</b>	<b>\$ 81,717</b>

**General Revenues**

Property Taxes Levied for:

General Purposes

Special Purposes

Sales Tax

Intergovernmental, Unrestricted

Investment Earnings

Miscellaneous

Total General Revenues

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
\$ (17,124,976)	\$ 0	\$ (17,124,976)		
(4,060,908)	0	(4,060,908)		
(20,467,585)	0	(20,467,585)		
(552,157)	0	(552,157)		
(169,933)	0	(169,933)		
(1,016,218)	0	(1,016,218)		
(15,946,783)	0	(15,946,783)		
(447,078)	0	(447,078)		
<u>(59,785,638)</u>	<u>0</u>	<u>(59,785,638)</u>		
0	116,726	116,726		
0	426,648	426,648		
<u>0</u>	<u>543,374</u>	<u>543,374</u>		
<u>(59,785,638)</u>	<u>543,374</u>	<u>(59,242,264)</u>		
			\$ 40,752	\$ 0
			0	72,513
			<u>40,752</u>	<u>72,513</u>
7,326,086	0	7,326,086	0	0
15,810,354	0	15,810,354	0	0
24,804,013	0	24,804,013	0	0
7,648,773	0	7,648,773	0	0
424,101	1,569	425,670	35	(5,643)
3,257,496	0	3,257,496	0	0
<u>59,270,823</u>	<u>1,569</u>	<u>59,272,392</u>	<u>35</u>	<u>(5,643)</u>
(514,815)	544,943	30,128	40,787	66,870
<u>104,401,339</u>	<u>11,773,247</u>	<u>116,174,586</u>	<u>67,764</u>	<u>1,268,827</u>
<u>\$ 103,886,524</u>	<u>\$ 12,318,190</u>	<u>\$ 116,204,714</u>	<u>\$ 108,551</u>	<u>\$ 1,335,697</u>

**LICKING COUNTY, OHIO**

**Balance Sheet  
Governmental Funds  
December 31, 2011**

	General	Public Assistance	Board of Developmental Disabilities	Children's Services
<b>Assets:</b>				
Pooled Cash and Investments	\$ 11,692,058	\$ 2,398,334	\$ 6,374,481	\$ 1,949,605
Cash and Cash Equivalents with Fiscal Agent	0	0	0	24,371
Receivables:				
Taxes	11,979,947	0	6,796,419	3,226,523
Accounts	98,337	1,645	6,350	1,650
Intergovernmental	1,887,549	0	580,549	215,160
Interest	27,971	0	0	0
Special Assessments	0	0	0	0
Loans	0	0	0	0
Interfund Receivable	15,000	342,852	0	0
Inventory of Supplies, at Cost	56,748	3,173	0	0
Prepaid Items	165,132	0	0	0
<b>Total Assets</b>	<b>\$ 25,922,742</b>	<b>\$ 2,746,004</b>	<b>\$ 13,757,799</b>	<b>\$ 5,417,309</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 436,556	\$ 39,865	\$ 82,198	\$ 614,499
Accrued Wages and Benefits Payable	1,085,945	294,613	178,912	0
Intergovernmental Payable	347,755	198,398	142,435	511,985
Retainage Payable	0	0	0	0
Interfund Payable	0	0	0	342,852
Deferred Revenue	9,128,957	0	7,244,800	3,441,683
Compensated Absences Payable	69,289	16,673	0	0
Accrued Interest Payable	0	0	0	0
General Obligation Notes Payable	0	0	0	0
<b>Total Liabilities</b>	<b>11,068,502</b>	<b>549,549</b>	<b>7,648,345</b>	<b>4,911,019</b>
<b>Fund Balance:</b>				
Nonspendable	221,880	3,173	0	0
Restricted	0	2,193,282	6,109,454	506,290
Committed	300,000	0	0	0
Assigned	705,744	0	0	0
Unassigned	13,626,616	0	0	0
<b>Total Fund Balance</b>	<b>14,854,240</b>	<b>2,196,455</b>	<b>6,109,454</b>	<b>506,290</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 25,922,742</b>	<b>\$ 2,746,004</b>	<b>\$ 13,757,799</b>	<b>\$ 5,417,309</b>

See accompanying notes to the basic financial statements

**LICKING COUNTY, OHIO**

<u>Mental Health Levy</u>	<u>Senior Citizen Levy</u>	<u>Permanent Improvement</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 0	\$ 1,423,180	\$ 660,625	\$ 11,428,567	\$ 35,926,850
0	0	0	654,852	679,223
3,489,034	4,300,602	0	0	29,792,525
0	0	0	301,538	409,520
219,402	220,291	0	2,565,162	5,688,113
0	0	0	0	27,971
0	0	0	323,943	323,943
0	0	0	3,196,747	3,196,747
0	0	0	0	357,852
0	0	0	145,561	205,482
0	0	0	0	165,132
<u>\$ 3,708,436</u>	<u>\$ 5,944,073</u>	<u>\$ 660,625</u>	<u>\$ 18,616,370</u>	<u>\$ 76,773,358</u>
\$ 0	\$ 0	\$ 4,847	\$ 600,772	\$ 1,778,737
0	0	0	289,783	1,849,253
0	0	0	147,608	1,348,181
0	0	0	44,974	44,974
0	0	0	15,000	357,852
3,708,436	4,520,893	0	1,715,605	29,760,374
0	0	0	2,382	88,344
0	0	16,382	0	16,382
0	0	2,849,000	0	2,849,000
<u>3,708,436</u>	<u>4,520,893</u>	<u>2,870,229</u>	<u>2,816,124</u>	<u>38,093,097</u>
0	0	0	3,342,308	3,567,361
0	1,423,180	0	12,396,027	22,628,233
0	0	0	61,911	361,911
0	0	0	0	705,744
0	0	(2,209,604)	0	11,417,012
0	1,423,180	(2,209,604)	15,800,246	38,680,261
<u>\$ 3,708,436</u>	<u>\$ 5,944,073</u>	<u>\$ 660,625</u>	<u>\$ 18,616,370</u>	<u>\$ 76,773,358</u>

**LICKING COUNTY, OHIO**

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***Reconciliation Of Total Governmental Fund Balances  
To Net Assets Of Governmental Activities  
December 31, 2011***

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<b>Total Governmental Fund Balances</b>		\$ 38,680,261
<b><i>Amounts reported for governmental activities in the statement of net assets are different because</i></b>		
Capital Assets used in governmental activities are not resources and therefore are not reported in the funds.		61,191,952
Other long-term assets are not available to pay for current- period expenditures and therefore are deferred in the funds.		5,886,357
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.		9,459,342
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	(7,100,000)	
Special Assessment Bonds Payable	(363,516)	
Capital Lease Payable	(24,550)	
Compensated Absences Payable	(3,823,301)	
Accrued Interest Payable	(20,021)	(11,331,388)
<b><i>Net Assets of Governmental Activities</i></b>		<b><u>\$ 103,886,524</u></b>

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, 2011**

	General	Public Assistance	Board of Developmental Disabilities	Children's Services
<b>Revenues:</b>				
Taxes	\$ 31,914,005	\$ 0	\$ 6,022,638	\$ 2,874,697
Intergovernmental Revenues	4,588,874	8,701,417	3,936,445	5,273,630
Charges for Services	7,042,710	0	0	0
Licenses and Permits	8,527	0	0	0
Investment Earnings	410,584	0	0	0
Special Assessments	0	0	0	0
Fines and Forfeitures	145,393	0	0	0
All Other Revenue	1,428,493	221,819	648,208	305,905
<b>Total Revenue</b>	<b>45,538,586</b>	<b>8,923,236</b>	<b>10,607,291</b>	<b>8,454,232</b>
<b>Expenditures:</b>				
Current:				
Public Safety	18,402,830	0	0	0
Health	412,113	0	0	0
Human Services	2,634,768	9,013,149	10,105,483	9,850,045
Conservation and Recreation	552,157	0	0	0
Community and Economic Development	0	0	0	0
Public Works	0	0	0	0
General Government	17,918,362	0	0	0
Capital Outlay	144,456	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest & Fiscal Charges	0	0	0	0
<b>Total Expenditures</b>	<b>40,064,686</b>	<b>9,013,149</b>	<b>10,105,483</b>	<b>9,850,045</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,473,900	(89,913)	501,808	(1,395,813)
<b>Other Financing Sources (Uses):</b>				
Refunding Bonds Issued	0	0	0	0
Refunded Bonds Redeemed	0	0	0	0
Transfers In	466,921	774,358	0	343,903
Transfers Out	(2,403,261)	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>(1,936,340)</b>	<b>774,358</b>	<b>0</b>	<b>343,903</b>
Net Change in Fund Balance	3,537,560	684,445	501,808	(1,051,910)
<b>Fund Balance (Deficit) at Beginning of Year - Restated</b>	<b>11,335,517</b>	<b>1,511,433</b>	<b>5,607,646</b>	<b>1,558,200</b>
Increase (Decrease) in Inventory	(18,837)	577	0	0
<b>Fund Balance (Deficit) End of Year</b>	<b>\$ 14,854,240</b>	<b>\$ 2,196,455</b>	<b>\$ 6,109,454</b>	<b>\$ 506,290</b>

See accompanying notes to the basic financial statements

**LICKING COUNTY, OHIO**

Mental Health Levy	Senior Citizen Levy	Permanent Improvement	Other Governmental Funds	Total Governmental Funds
\$ 3,120,846	\$ 3,792,173	\$ 0	\$ 0	\$ 47,724,359
605,318	677,749	327,837	16,750,873	40,862,143
0	0	0	4,882,724	11,925,434
0	0	0	553,992	562,519
0	0	13	517	411,114
0	0	0	170,964	170,964
0	0	0	1,049,257	1,194,650
0	0	59,825	593,246	3,257,496
<u>3,726,164</u>	<u>4,469,922</u>	<u>387,675</u>	<u>24,001,573</u>	<u>106,108,679</u>
0	0	0	2,857,172	21,260,002
3,726,164	0	0	406,616	4,544,893
0	3,835,500	0	3,706,666	39,145,611
0	0	0	0	552,157
0	0	0	1,270,000	1,270,000
0	0	0	7,383,209	7,383,209
0	0	0	7,708,316	25,626,678
0	0	1,383,185	16,949	1,544,590
0	0	0	766,019	766,019
0	0	33,667	318,723	352,390
<u>3,726,164</u>	<u>3,835,500</u>	<u>1,416,852</u>	<u>24,433,670</u>	<u>102,445,549</u>
0	634,422	(1,029,177)	(432,097)	3,663,130
0	0	0	6,070,000	6,070,000
0	0	0	(5,967,587)	(5,967,587)
0	0	1,518,453	1,317,175	4,420,810
0	0	0	(2,017,549)	(4,420,810)
<u>0</u>	<u>0</u>	<u>1,518,453</u>	<u>(597,961)</u>	<u>102,413</u>
0	634,422	489,276	(1,030,058)	3,765,543
0	788,758	(2,698,880)	16,910,024	35,012,698
0	0	0	(79,720)	(97,980)
<u>\$ 0</u>	<u>\$ 1,423,180</u>	<u>\$ (2,209,604)</u>	<u>\$ 15,800,246</u>	<u>\$ 38,680,261</u>

**LICKING COUNTY, OHIO**

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***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, 2011***

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**Net Change in Fund Balances - Total Governmental Funds** \$ 3,765,543

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

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

Capital Outlay	916,110	
Depreciation Expense	(2,791,173)	(1,875,063)

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. (101,313)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. (41,287)

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.

Refunding Bonds Issued	(6,070,000)	
Refunded Bonds Redeemed	5,967,587	
Loss on Bond Refunding	(107,587)	
Capital Lease Principal Retirement	23,358	
General Obligation Bond Principal Payment	740,000	
Special Assessment Bond Principal Payment	26,019	579,377

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. 12,899

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	9,179	
Change in Inventory	(97,980)	(88,801)

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. (2,766,170)

***Change in Net Assets of Governmental Activities*** **\$ (514,815)**

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, 2011**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 31,750,764	\$ 30,421,000	\$ 31,640,270	\$ 1,219,270
Intergovernmental Revenue	2,897,898	3,867,800	4,353,584	485,784
Charges for Services	5,609,763	5,551,500	5,932,980	381,480
Licenses and Permits	8,842	8,750	8,527	(223)
Investment Earnings	754,840	747,000	416,435	(330,565)
Fines and Forfeitures	171,784	170,000	155,469	(14,531)
All Other Revenues	1,459,638	1,444,479	1,441,828	(2,651)
Total Revenues	<u>42,653,529</u>	<u>42,210,529</u>	<u>43,949,093</u>	<u>1,738,564</u>
<b>Expenditures:</b>				
Current:				
Public Safety	18,879,904	18,779,453	18,601,335	178,118
Health	439,396	437,058	427,867	9,191
Human Services	3,529,547	3,510,768	2,757,496	753,272
Conservation and Recreation	555,110	552,157	552,157	0
General Government	19,024,713	18,923,491	17,749,856	1,173,635
Capital Outlay	333,127	331,355	214,194	117,161
Total Expenditures	<u>42,761,797</u>	<u>42,534,282</u>	<u>40,302,905</u>	<u>2,231,377</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(108,268)	(323,753)	3,646,188	3,969,941
<b>Other Financing Sources (Uses):</b>				
Transfers In	66,921	66,921	566,921	500,000
Transfers Out	(2,575,351)	(2,575,351)	(2,403,653)	171,698
Advances In	100,000	100,000	0	(100,000)
Total Other Financing Sources (Uses):	<u>(2,408,430)</u>	<u>(2,408,430)</u>	<u>(1,836,732)</u>	<u>571,698</u>
Net Change in Fund Balance	(2,516,698)	(2,732,183)	1,809,456	4,541,639
Fund Balance at Beginning of Year	6,089,092	6,089,092	6,089,092	0
Prior Year Encumbrances	1,227,678	1,227,678	1,227,678	0
Fund Balance at End of Year	<u>\$ 4,800,072</u>	<u>\$ 4,584,587</u>	<u>\$ 9,126,226</u>	<u>\$ 4,541,639</u>

See accompanying notes to the basic financial statements

**LICKING COUNTY, OHIO**

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**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, 2011**

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 11,202,417	\$ 9,170,290	\$ 8,881,462	\$ (288,828)
All Other Revenues	<u>128,268</u>	<u>105,000</u>	<u>220,174</u>	<u>115,174</u>
Total Revenues	<u>11,330,685</u>	<u>9,275,290</u>	<u>9,101,636</u>	<u>(173,654)</u>
<b>Expenditures:</b>				
Current:				
Human Services	<u>13,264,884</u>	<u>11,209,490</u>	<u>9,692,766</u>	<u>1,516,724</u>
Total Expenditures	<u>13,264,884</u>	<u>11,209,490</u>	<u>9,692,766</u>	<u>1,516,724</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,934,199)	(1,934,200)	(591,130)	1,343,070
<b>Other Financing Sources (Uses):</b>				
Transfers In	1,819,117	1,819,117	1,658,701	(160,416)
Transfers Out	<u>(884,343)</u>	<u>(884,343)</u>	<u>(884,343)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>934,774</u>	<u>934,774</u>	<u>774,358</u>	<u>(160,416)</u>
Net Change in Fund Balance	(999,425)	(999,426)	183,228	1,182,654
Fund Balance at Beginning of Year	864,913	864,913	864,913	0
Prior Year Encumbrances	<u>922,138</u>	<u>922,138</u>	<u>922,138</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 787,626</u>	<u>\$ 787,625</u>	<u>\$ 1,970,279</u>	<u>\$ 1,182,654</u>

See accompanying notes to the basic financial statements

**LICKING COUNTY, OHIO**

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**Statement of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Special Revenue Fund – Board of Developmental Disabilities Fund  
For the Year Ended December 31, 2011**

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 5,831,775	\$ 5,892,150	\$ 6,022,638	\$ 130,488
Intergovernmental Revenues	3,315,555	3,349,880	3,891,551	541,671
All Other Revenues	901,260	910,590	641,858	(268,732)
Total Revenues	<u>10,048,590</u>	<u>10,152,620</u>	<u>10,556,047</u>	<u>403,427</u>
<b>Expenditures:</b>				
Current:				
Human Services	<u>11,573,232</u>	<u>11,676,506</u>	<u>10,738,338</u>	<u>938,168</u>
Total Expenditures	<u>11,573,232</u>	<u>11,676,506</u>	<u>10,738,338</u>	<u>938,168</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,524,642)	(1,523,886)	(182,291)	1,341,595
Fund Balance at Beginning of Year	5,231,203	5,231,203	5,231,203	0
Prior Year Encumbrances	<u>638,871</u>	<u>638,871</u>	<u>638,871</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 4,345,432</u>	<u>\$ 4,346,188</u>	<u>\$ 5,687,783</u>	<u>\$ 1,341,595</u>

See accompanying notes to the basic financial statements

**LICKING COUNTY, OHIO**

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**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, 2011**

---

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 2,589,059	\$ 2,922,500	\$ 2,874,697	\$ (47,803)
Intergovernmental Revenues	4,372,242	4,935,337	5,289,672	354,335
All Other Revenues	213,243	240,707	305,905	65,198
Total Revenues	<u>7,174,544</u>	<u>8,098,544</u>	<u>8,470,274</u>	<u>371,730</u>
<b>Expenditures:</b>				
Current:				
Human Services	<u>7,372,344</u>	<u>9,493,103</u>	<u>9,318,773</u>	<u>174,330</u>
Total Expenditures	<u>7,372,344</u>	<u>9,493,103</u>	<u>9,318,773</u>	<u>174,330</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(197,800)	(1,394,559)	(848,499)	546,060
<b>Other Financing Sources (Uses):</b>				
Transfers In	3,852,571	3,852,571	4,353,888	501,317
Transfers Out	<u>(4,370,639)</u>	<u>(4,370,639)</u>	<u>(4,370,639)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(518,068)</u>	<u>(518,068)</u>	<u>(16,751)</u>	<u>501,317</u>
Net Change in Fund Balance	(715,868)	(1,912,627)	(865,250)	1,047,377
Fund Balance at Beginning of Year	2,106,755	2,106,755	2,106,755	0
Prior Year Encumbrances	<u>262,393</u>	<u>262,393</u>	<u>262,393</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,653,280</u>	<u>\$ 456,521</u>	<u>\$ 1,503,898</u>	<u>\$ 1,047,377</u>

See accompanying notes to the basic financial statements

**LICKING COUNTY, OHIO**

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**Statement of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Special Revenue Fund – Senior Citizen Levy Fund  
For the Year Ended December 31, 2011**

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 3,807,765	\$ 3,807,765	\$ 3,792,173	\$ (15,592)
Intergovernmental Revenues	<u>677,235</u>	<u>677,235</u>	<u>677,749</u>	<u>514</u>
Total Revenues	<u>4,485,000</u>	<u>4,485,000</u>	<u>4,469,922</u>	<u>(15,078)</u>
<b>Expenditures:</b>				
Current:				
Human Services	<u>3,815,500</u>	<u>3,835,500</u>	<u>3,835,500</u>	<u>0</u>
Total Expenditures	<u>3,815,500</u>	<u>3,835,500</u>	<u>3,835,500</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	669,500	649,500	634,422	(15,078)
Fund Balance at Beginning of Year	<u>788,758</u>	<u>788,758</u>	<u>788,758</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,458,258</u>	<u>\$ 1,438,258</u>	<u>\$ 1,423,180</u>	<u>\$ (15,078)</u>

See accompanying notes to the basic financial statements

**LICKING COUNTY, OHIO**

**Statement of Net Assets  
Proprietary Funds  
December 31, 2011**

	Water	Wastewater	Total	Governmental Activities- Internal Service Fund
<b>Assets:</b>				
<b>Current Assets:</b>				
Pooled Cash and Investments	\$ 518,186	\$ 3,482,904	\$ 4,001,090	\$ 10,556,139
Cash and Cash Equivalents with Fiscal Agent	0	2,558	2,558	299
Receivables:				
Accounts	34,303	297,247	331,550	11,098
Inventory of Supplies at Cost	48,028	48,028	96,056	0
<b>Total Current Assets</b>	<b>600,517</b>	<b>3,830,737</b>	<b>4,431,254</b>	<b>10,567,536</b>
<b>Noncurrent Assets:</b>				
Non Depreciable Capital Assets	6,328	369,901	376,229	0
Depreciable Capital Assets, Net	654,533	16,791,832	17,446,365	0
<b>Total Noncurrent Assets</b>	<b>660,861</b>	<b>17,161,733</b>	<b>17,822,594</b>	<b>0</b>
<b>Total Assets</b>	<b>1,261,378</b>	<b>20,992,470</b>	<b>22,253,848</b>	<b>10,567,536</b>
<b>Liabilities:</b>				
<b>Current Liabilities:</b>				
Accounts Payable	625	49,500	50,125	12,258
Accrued Wages & Benefits	0	29,142	29,142	6,342
Intergovernmental Payable	15,454	14,512	29,966	1,699
Claims Payable	0	0	0	1,087,895
Compensated Absences Payable - Current	0	34,783	34,783	17,910
Accrued Interest Payable	513	2,593	3,106	0
OPWC Loans Payable - Current	0	18,034	18,034	0
OWDA Loans Payable - Current	0	540,689	540,689	0
General Obligation Bonds Payable - Current	60,000	0	60,000	0
<b>Total Current Liabilities</b>	<b>76,592</b>	<b>689,253</b>	<b>765,845</b>	<b>1,126,104</b>
<b>Noncurrent Liabilities</b>				
Compensated Absences Payable	0	27,554	27,554	4,197
General Obligation Bonds Payable	60,000	0	60,000	0
OWDA Loans Payable	0	8,793,722	8,793,722	0
OPWC Loans Payable	0	288,537	288,537	0
<b>Total Noncurrent Liabilities</b>	<b>60,000</b>	<b>9,109,813</b>	<b>9,169,813</b>	<b>4,197</b>
<b>Total Liabilities</b>	<b>136,592</b>	<b>9,799,066</b>	<b>9,935,658</b>	<b>1,130,301</b>
<b>Net Assets:</b>				
Invested in Capital Assets, net of debt	540,861	7,520,751	8,061,612	0
Unrestricted	583,925	3,672,653	4,256,578	9,437,235
<b>Total Net Assets</b>	<b>\$ 1,124,786</b>	<b>\$ 11,193,404</b>	<b>\$ 12,318,190</b>	<b>\$ 9,437,235</b>

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, 2011**

	Water	Wastewater	Total	Governmental Activities - Internal Service Funds
<b>Operating Revenues:</b>				
Charges for Services	\$ 269,079	\$ 2,401,844	\$ 2,670,923	\$ 13,894,491
Other Operating Revenue	3,200	385	3,585	0
<b>Total Operating Revenues</b>	<u>272,279</u>	<u>2,402,229</u>	<u>2,674,508</u>	<u>13,894,491</u>
<b>Operating Expenses:</b>				
Personal Services	0	990,589	990,589	227,234
Contractual Services	109,199	394,339	503,538	1,193,836
Materials and Supplies	12,286	168,051	180,337	2,933
Depreciation	24,328	285,471	309,799	0
Health Insurance Claims	0	0	0	15,249,520
Other Operating Expenses	1,005	32,035	33,040	125
<b>Total Operating Expenses</b>	<u>146,818</u>	<u>1,870,485</u>	<u>2,017,303</u>	<u>16,673,648</u>
Operating Income (Loss)	125,461	531,744	657,205	(2,779,157)
<b>Nonoperating Revenue (Expenses):</b>				
Investment Earnings	1,563	6	1,569	12,987
Interest Expense	(8,735)	(105,096)	(113,831)	0
<b>Total Nonoperating Revenues (Expenses)</b>	<u>(7,172)</u>	<u>(105,090)</u>	<u>(112,262)</u>	<u>12,987</u>
Income (Loss) Before Transfers	118,289	426,654	544,943	(2,766,170)
<b>Transfers:</b>				
Transfers In	0	42,536	42,536	0
Transfers Out	(42,536)	0	(42,536)	0
<b>Total Transfers</b>	<u>(42,536)</u>	<u>42,536</u>	<u>0</u>	<u>0</u>
Change in Net Assets	75,753	469,190	544,943	(2,766,170)
Net Assets Beginning of Year - Restated	1,049,033	10,724,214	11,773,247	12,203,405
Net Assets End of Year	<u>\$ 1,124,786</u>	<u>\$ 11,193,404</u>	<u>\$ 12,318,190</u>	<u>\$ 9,437,235</u>

See accompanying notes to the basic financial statements

**LICKING COUNTY, OHIO**

**Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2011**

	Water	Wastewater	Totals	Governmental- Activities Internal Service
<u>Cash Flows from Operating Activities:</u>				
Cash Received from Customers	\$280,556	\$2,401,394	\$2,681,950	\$13,887,266
Cash Payments for Goods and Services	(115,010)	(660,955)	(775,965)	(16,298,133)
Cash Payments to Employees	0	(986,013)	(986,013)	(216,396)
Net Cash Provided (Used) by Operating Activities	165,546	754,426	919,972	(2,627,263)
<u>Cash Flows from Noncapital Financing Activities</u>				
Transfers In	0	42,536	42,536	0
Transfers Out	(42,536)	0	(42,536)	0
Net Cash Provided (Used) for Noncapital Financing Activities	(42,536)	42,536	0	0
<u>Cash Flows from Capital and Related Financing Activities:</u>				
Acquisition and Construction of Assets	0	(122,587)	(122,587)	0
OWDA Loan Principal Retirement	0	(519,778)	(519,778)	0
OPWC Loan Principal Retirement	0	(9,017)	(9,017)	0
Principal Paid on General Obligation Bond	(55,000)	0	(55,000)	0
Interest Paid on All Debt	(8,969)	(106,609)	(115,578)	0
Net Cash Used by Capital and Related Financing Activities	(63,969)	(757,991)	(821,960)	0
<u>Cash Flows from Investing Activities:</u>				
Receipt of Interest	1,563	6	1,569	12,987
Net Cash Provided (Used) by Investing Activities	1,563	6	1,569	12,987
Net Increase (Decrease) in Cash and Cash Equivalents	60,604	38,977	99,581	(2,614,276)
Cash and Cash Equivalents at Beginning of Year	457,582	3,446,485	3,904,067	13,170,714
Cash and Cash Equivalents at End of Year	\$518,186	\$3,485,462	\$4,003,648	\$10,556,438
<u>Reconciliation of Cash and</u>				
<u>Cash Equivalents per the Statement of Net Assets:</u>				
Cash and Cash Equivalents	\$518,186	\$3,482,904	\$4,001,090	\$10,556,139
Cash and Cash Equivalents with Fiscal Agent	0	2,558	2,558	299
Cash and Cash Equivalents at End of Year	\$518,186	\$3,485,462	\$4,003,648	\$10,556,438

(Continued)

**LICKING COUNTY, OHIO**

	Water	Wastewater	Totals	Governmental- Activities Internal Service
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>				
<u>Provided (Used) by Operating Activities:</u>				
Operating Income (Loss)	\$125,461	\$531,744	\$657,205	(\$2,779,157)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:				
Depreciation Expense	24,328	285,471	309,799	0
Changes in Assets and Liabilities:				
(Increase) Decrease in Accounts Receivable	8,277	(835)	7,442	(7,225)
Decrease in Inventory	6,158	6,158	12,316	0
Increase (Decrease) in Accounts Payable	199	(76,209)	(76,010)	8,067
Increase in Accrued Wages and Benefits	0	1,873	1,873	3,513
Increase in Intergovernmental Payable	1,123	2,825	3,948	290
Increase in Claims Payable	0	0	0	140,214
Increase in Compensated Absences	0	3,399	3,399	7,035
Total Adjustments	<u>40,085</u>	<u>222,682</u>	<u>262,767</u>	<u>151,894</u>
Net Cash Provided (Used) by Operating Activities	<u>\$165,546</u>	<u>\$754,426</u>	<u>\$919,972</u>	<u>(\$2,627,263)</u>

See accompanying notes to the basic financial statements

**LICKING COUNTY, OHIO**

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***Statement of Assets and Liabilities  
Fiduciary Funds  
December 31, 2011***

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	<u>Agency</u>
<b>Assets:</b>	
Pooled Cash and Investments	\$ 23,176,875
Cash and Cash Equivalents in Segregated Accounts	2,678,068
Receivables:	
Taxes	178,096,667
Intergovernmental	4,107,946
Special Assessments	<u>12,104,021</u>
<b>Total Assets</b>	<u>220,163,577</u>
<b>Liabilities:</b>	
Intergovernmental Payable	203,648,848
Undistributed Monies	<u>16,514,729</u>
<b>Total Liabilities</b>	<u>\$ 220,163,577</u>

See accompanying notes to the basic financial statements

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011***

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

**A. Reporting Entity**

Licking County, Ohio (The County), was created in 1808. The County is governed by a board of three commissioners elected by the voters of the County. Other officials elected by the voters of the County who manage various segments of the County's operations are the County Auditor, County Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecutor, Sheriff, two 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 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, 2011***

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

**A. Reporting Entity (Continued)**

***LICCO, Incorporated*** – LICCO Incorporated is a legally separate, not-for-profit corporation, served by a self-appointing board of trustees. LICCO Incorporated, under a contractual agreement with the Licking County Board of 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 hangars, 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 17 through 19 to the basic financial statements.

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

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

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011***

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**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.

Board of Developmental Disabilities 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.)

Senior Citizen Levy Fund – This fund is used to account for revenue from a levy that is used to operate various aging programs and elderly social organizations in the County.

Permanent Improvement Fund – This fund is used to account for the cost of various buildings, remodeling projects and for certain major purchases of capital improvements.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011***

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

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

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

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

**Water Fund** – To account for the operation of the County's water system.

**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, 2011***

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**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, 2011***

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**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, 2011 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, 2011, but which are not intended to finance 2011 operations and delinquent property taxes, whose availability is indeterminate, are recorded as deferred revenue as further described in Note 6.

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, 2011***

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**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 appropriation 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, Energy Conservation Project 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 2011.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011***

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**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 2011, 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, 2011**

**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 2011 from the GAAP basis to the budgetary basis for the General Fund and Major Special Revenue Funds is shown below:

	Net Change in Fund Balances				
	General Fund	Public Assistance Fund	Board of Developmental Disabilities Fund	Children's Services Fund	Senior Citizen Levy Fund
GAAP Basis (as reported)	\$3,537,560	\$684,445	\$501,808	(\$1,051,910)	\$634,422
Increase (Decrease):					
Accrued Revenues at December 31, 2011 received during 2012	(4,879,847)	(344,497)	(138,518)	(26,021)	0
Accrued Revenues at December 31, 2010 received during 2011	4,518,633	317,813	87,274	44,119	0
Accrued Expenditures at December 31, 2011 paid during 2012	1,939,545	549,549	403,545	1,469,336	0
Accrued Expenditures at December 31, 2010 paid during 2011	(2,120,574)	(596,027)	(349,702)	(855,067)	0
2010 Prepays for 2011	166,554	0	0	0	0
2011 Prepays for 2012	(165,132)	0	0	0	0
Outstanding Encumbrances	(907,755)	(428,055)	(686,698)	(445,707)	0
Perspective Difference:					
Activity of Funds Reclassified for GAAP Reporting Purposes	(279,528)	0	0	0	0
Budget Basis	<u>\$1,809,456</u>	<u>\$183,228</u>	<u>(\$182,291)</u>	<u>(\$865,250)</u>	<u>\$634,422</u>

**F. Cash and Cash Equivalents**

During fiscal year 2011, 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.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011***

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

**F. Cash and Cash Equivalents** (Continued)

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 5, "Cash, Cash Equivalents and Investments".

**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 5, "Cash, Cash Equivalents and Investments".

The County invested funds in the STAR Ohio during 2011. 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, 2011.

**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.

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, 2011, 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, 2011*

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**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:

Description	Governmental and Business-Type Activities Estimated Lives (in years)
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, 2011*

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**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 Board of Developmental Disabilities 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, 2011***

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**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.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011***

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

**P. Interfund Activity (Continued)**

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

In order to avoid distorting the measurement of the cost of individual functional activities, entries are made to eliminate the activity provided by the internal service funds to those funds considered governmental and those considered business-type. The elimination of the internal service funds is based on the activity of each fund to which it provides service. Interfund services provided and used are not eliminated through the process of consolidation.

**Q. Fund Balances**

In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components – nonspendable, restricted, committed, assigned and unassigned.

*Nonspendable* – Nonspendable fund balance includes amounts that cannot be spent because they are either not in spendable form or legally contractually required to be maintained intact.

*Restricted* – Restricted fund balance consists of amounts that have constraints placed on them either externally by third parties (creditors, grantors, contributors, or laws or regulations of other governments) or by law through constitutional provisions or enabling legislation. Enabling legislation authorizes the County to assess, levy, charge or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement (compelled by external parties) that those resources be used only for the specific purposes stipulated in the legislation.

*Committed* – Committed fund balance consists of amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the County's highest level of decision making authority. For the County, these constraints consist of ordinances and resolutions passed by the Board of Commissioners. Committed amounts cannot be used for any other purpose unless the County removes or changes the specified use by taking the same type of action (ordinance, resolution) it employed previously to commit those amounts.

*Assigned* – Assigned fund balance consists of amounts that are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011***

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

**Q. Fund Balances** (Continued)

*Unassigned* – Unassigned fund balance consists of amounts that have not been restricted, committed or assigned to specific purposes within the General Fund as well as negative fund balances in all other governmental funds.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted (committed, assigned and unassigned) resources as they are needed.

**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 2011.

**NOTE 2 - COMPLIANCE AND ACCOUNTABILITY**

The fund deficit at December 31, 2011 of \$2,209,604 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, 2011***

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**NOTE 3 – CHANGE IN ACCOUNTING PRINCIPLE – RESTATEMENT OF FUND BALANCE/NET ASSETS**

For 2011 the County implemented GASB Statement No. 54, “*Fund Balance Reporting and Governmental Fund Type Definitions*”.

Statement No. 54 provides more clearly defined categories to make the nature and extent of the constraints placed on a governments fund balances more transparent. It also clarifies the existing governmental fund type definitions.

In addition, adjustments were necessary to correct errors in accounting for capital assets. The County previously capitalized road construction costs related to the Jobs Ready Site construction project located in the City of Pataskala and Etna Township. The City of Pataskala and Etna Township are responsible for maintenance of their respective portions of the roadway, and the costs previously capitalized by the County are being removed from County capital asset balances.

The application of GASB 54 and correction of capital asset balances resulted in changes to beginning of year balances as detailed below:

	General Fund	Other Governmental Funds	Governmental Activities	Water Fund	Business-Type Activities
Fund Balance/Net Assets					
at December 31, 2010	\$9,960,394	\$18,285,147	\$108,143,317	\$1,875,697	\$12,599,911
GASB 54 Fund Reclassification	1,375,123	(1,375,123)	0	0	0
Capital Asset Correction	0	0	(3,741,978)	(826,664)	(826,664)
Net Assets, as Restated	<u>\$11,335,517</u>	<u>\$16,910,024</u>	<u>\$104,401,339</u>	<u>\$1,049,033</u>	<u>\$11,773,247</u>

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**LICKING COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011**

**NOTE 4 – FUND BALANCE CLASSIFICATION**

Fund balance is classified as nonspendable, restricted, committed, assigned, and unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the governmental funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below:

Fund Balances	General	Public Assistance	Board of Developmental Disabilities	Children's Services	Senior Citizen Levy	Permanent Improvement	Other Governmental Funds	Total Governmental Funds
Nonspendable:								
Prepaid Items	\$165,132	\$0	\$0	\$0	\$0	\$0	\$0	\$165,132
Supplies Inventory	56,748	3,173	0	0	0	0	145,561	205,482
Loans Receivable	0	0	0	0	0	0	3,196,747	3,196,747
<b>Total Nonspendable</b>	<b>221,880</b>	<b>3,173</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,342,308</b>	<b>3,567,361</b>
Restricted:								
Job and Family Services	0	2,193,282	0	506,290	0	0	0	2,699,572
Developmental Disabilities	0	0	6,109,454	0	0	0	0	6,109,454
Senior Citizens Services	0	0	0	0	1,423,180	0	0	1,423,180
Animal Control	0	0	0	0	0	0	354,902	354,902
Property Reappraisal	0	0	0	0	0	0	2,369,249	2,369,249
Streets	0	0	0	0	0	0	1,252,190	1,252,190
Adult Probation Program	0	0	0	0	0	0	125,179	125,179
Community Development	0	0	0	0	0	0	480,916	480,916
Litter Control and Recycling	0	0	0	0	0	0	130,496	130,496
Child Support Enforcement	0	0	0	0	0	0	325,210	325,210
Indigent Guardianship	0	0	0	0	0	0	1,478	1,478
County Courts	0	0	0	0	0	0	578,060	578,060
Handgun Licensing	0	0	0	0	0	0	96,466	96,466
Public Safety	0	0	0	0	0	0	2,767,019	2,767,019
Youth Delinquency Program	0	0	0	0	0	0	666,181	666,181
Juvenile Drug and Alcohol Treatment	0	0	0	0	0	0	7,783	7,783
Legal Services	0	0	0	0	0	0	21,004	21,004
Disaster Planning	0	0	0	0	0	0	68,020	68,020
Public Works	0	0	0	0	0	0	102,507	102,507
Coroner Services	0	0	0	0	0	0	250,434	250,434
Delinquent Tax Collection	0	0	0	0	0	0	325,214	325,214
County Transportation	0	0	0	0	0	0	60,852	60,852
Ditch Maintenance	0	0	0	0	0	0	454,332	454,332
Law Library	0	0	0	0	0	0	82,879	82,879
Debt Retirement	0	0	0	0	0	0	1,766,077	1,766,077
Capital Acquisition and Improvement	0	0	0	0	0	0	109,579	109,579
<b>Total Restricted</b>	<b>0</b>	<b>2,193,282</b>	<b>6,109,454</b>	<b>506,290</b>	<b>1,423,180</b>	<b>0</b>	<b>12,396,027</b>	<b>22,628,233</b>

(Continued)

**LICKING COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011**

**NOTE 4 – FUND BALANCE CLASSIFICATION (Continued)**

Fund Balances	General	Public Assistance	Board of Developmental Disabilities	Children's Services	Senior Citizen Levy	Permanent Improvement	Other Governmental Funds	Total Governmental Funds
Committed:								
Payroll	300,000	0	0	0	0	0	0	300,000
Parks and Recreation	0	0	0	0	0	0	61,911	61,911
Total Committed	300,000	0	0	0	0	0	61,911	361,911
Assigned:								
Other Purposes	705,744	0	0	0	0	0	0	705,744
Total Assigned	705,744	0	0	0	0	0	0	705,744
Unassigned (Deficits):	13,626,616	0	0	0	0	(2,209,604)	0	11,417,012
Total Fund Balances	\$14,854,240	\$2,196,455	\$6,109,454	\$506,290	\$1,423,180	(\$2,209,604)	\$15,800,246	\$38,680,261

**NOTE 5 - 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 "Pooled Cash and Investments." 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;

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011***

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**NOTE 5 - CASH, CASH EQUIVALENTS, AND INVESTMENTS (Continued)**

- 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).

**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.

**LICKING COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011**

**NOTE 5 - CASH, CASH EQUIVALENTS, AND INVESTMENTS (Continued)**

**A. Deposits (Continued)**

At year end the carrying amount of the County's deposits was \$68,491,822 and the bank balance was \$74,316,869. Federal depository insurance covered \$67,535,811 of the bank balance and \$6,781,058 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>\$6,781,058</u>
Total Balance	<u><u>\$6,781,058</u></u>

The County had \$810,225 in undeposited cash on hand at December 31, 2011 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 \$86,459. 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.

At year end, the carrying amount of the Licking County Regional Airport Authority's (component unit) deposits was \$110,900, 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 2011 amounted to \$410,584, which includes \$347,443 assigned from other County funds.

**B. Investments**

The County's investments at December 31, 2011 are summarized below:

	Fair Value	Credit Rating	Investment Maturities (in Years)	
			less than 1	1-3
Repurchase Agreement	\$7,029,280	N/A	\$7,029,280	\$0
STAR Ohio	500,000	AAAm <sup>1</sup>	500,000	0
FHLB	1,000,000	AAA <sup>1,2</sup>	0	1,000,000
Total Investments	<u><u>\$8,529,280</u></u>		<u><u>\$7,529,280</u></u>	<u><u>\$1,000,000</u></u>

<sup>1</sup> Standard & Poor's

<sup>2</sup> Moody's Investor Service

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011*

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**NOTE 5 - CASH, CASH EQUIVALENTS, AND INVESTMENTS (Continued)**

**B. Investments** (Continued)

*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.

Investments for all component units are detailed below:

	<u>Fair Value</u>	<u>Credit Rating</u>	<u>Investment Maturities (in Years)</u> <u>less than 1</u>
Corporate Bonds	\$147,882	BBB-AAAm	\$147,882
Mutual Funds	822,851	AAA	822,851
Money Market	52,410	AAA	52,410
Total Investments	<u>\$1,023,143</u>		<u>\$1,023,143</u>

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011***

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**NOTE 6 - TAXES**

**A. Property Taxes**

Property taxes include amounts levied against all real estate and public utility property located in the County. Real property taxes (other than public utility) collected during 2011 were levied after October 1, 2010 on assessed values as of January 1, 2010, 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 2011. 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.

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, 2011, was \$7.70 per \$1,000 of assessed value. The assessed value upon which the 2011 levy was based was \$3,737,412,530. This amount constitutes \$3,598,090,910 in real property assessed value and \$139,321,620 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 .77% (7.70 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.

**LICKING COUNTY, OHIO**

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**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011**

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**NOTE 7 - RECEIVABLES**

Receivables at December 31, 2011, consisted of taxes, interest, special assessments, accounts receivable, interfund loans receivable, loans, and intergovernmental receivables arising from shared revenues. All receivables are considered collectible in full.

**NOTE 8 - TRANSFERS**

The following balances at December 31, 2011 represent transfers in and transfers out:

<u>Fund</u>	<u>Transfer In</u>	<u>Transfer Out</u>
General Fund	\$466,921	\$2,403,261
Public Assistance Fund	774,358	0
Children's Services Fund	343,903	0
Permanent Improvement Fund	1,518,453	0
Other Governmental Funds	1,317,175	2,017,549
Total Governmental Funds	<u>4,420,810</u>	<u>4,420,810</u>
Water Fund	0	42,536
Wastewater Fund	42,536	0
Total Proprietary Funds	<u>42,536</u>	<u>42,536</u>
Totals	<u>\$4,463,346</u>	<u>\$4,463,346</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 9 - INTERFUND RECEIVABLES AND PAYABLES**

The composition of interfund balances as of December 31, 2011, is as follows:

<u>Interfund Receivable/Payable</u>	<u>Receivable</u>	<u>Payable</u>
General Fund	\$15,000	\$0
Public Assistance Fund	342,852	0
Children's Services Fund	0	342,852
Other Governmental Funds	0	15,000
Totals	<u>\$357,852</u>	<u>\$357,852</u>

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

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011*

**NOTE 10 - CAPITAL ASSETS**

**A. Governmental Activities Capital Assets**

Summary by category of changes in governmental activities capital assets at December 31, 2011:

*Historical Cost:*

Class	Restated December 31, 2010	Additions	Deletions	December 31, 2011
<i>Capital assets not being depreciated:</i>				
Land	\$6,878,348	\$0	\$0	\$6,878,348
<i>Capital assets being depreciated:</i>				
Buildings and Improvements	20,506,424	0	0	20,506,424
Machinery and Equipment	13,039,018	241,966	(138,969)	13,142,015
Infrastructure	53,706,283	674,144	(668,392)	53,712,035
Total Cost	\$94,130,073	\$916,110	(\$807,361)	\$94,238,822

*Accumulated Depreciation:*

Class	December 31, 2010	Additions	Deletions	December 31, 2011
Buildings and Improvements	(\$7,470,620)	(\$402,003)	\$0	(\$7,872,623)
Machinery and Equipment	(10,352,738)	(852,988)	123,974	(11,081,752)
Infrastructure	(13,138,387)	(1,536,182)	582,074	(14,092,495)
Total Depreciation	(\$30,961,745)	(\$2,791,173) *	\$706,048	(\$33,046,870)
<i>Net Value:</i>	\$63,168,328			\$61,191,952

\* Depreciation expenses were charged to governmental functions as follows:

Public Safety	\$389,032
Health	42,627
Human Services	51,893
Public Works	1,657,633
General Government	649,988
Total Depreciation Expense	\$2,791,173

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011**

**NOTE 10 - CAPITAL ASSETS (Continued)**

**B. Business-Type Activities Capital Assets**

Summary by Category at December 31, 2011:

<i>Historical Cost:</i>	Restated December 31, 2010	Additions	Deletions	December 31, 2011
Class				
<i>Capital assets not being depreciated:</i>				
Land	\$144,478	\$0	\$0	\$144,478
Construction in Progress	231,751	0	0	231,751
Sub-total	376,229	0	0	376,229
<i>Capital assets being depreciated:</i>				
Buildings and Improvements	19,731,853	0	0	19,731,853
Machinery and Equipment	3,303,483	122,587	0	3,426,070
Infrastructure	4,774,655	0	0	4,774,655
Total Cost	\$28,186,220	\$122,587	\$0	\$28,308,807
 <i>Accumulated Depreciation:</i>				
Class	December 31, 2010	Additions	Deletions	December 31, 2011
Buildings and Improvements	(\$5,544,525)	(\$212,501)	\$0	(\$5,757,026)
Machinery and Equipment	(1,550,944)	(30,684)	0	(1,581,628)
Infrastructure	(3,080,945)	(66,614)	0	(3,147,559)
Total Depreciation	(\$10,176,414)	(\$309,799)	\$0	(\$10,486,213)
 <i>Net Value:</i>	 \$18,009,806			 \$17,822,594

**NOTE 11 – 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.”

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011***

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**NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)**

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

All employees of the County, except teachers at the Board of Developmental Disabilities 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. 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 2011, employee and employer contribution rates were consistent across all three plans (TP, MD and CO). The employee contribution rate is 10.0%. The 2011 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 2011 employer contribution rate for law enforcement government employer units was 18.10% of covered payroll which is the maximum contribution rate set by State statutes. 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.

The portion of employer contributions allocated to pension obligations for members in the Traditional Plan was 10.0% for calendar year 2011. The portion of employer contributions allocated to pension obligations for members in the Combined Plan was 7.95% for calendar year 2011.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011***

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**NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)**

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

For law enforcement, the portion of employer contributions allocated to pension obligations for members in the Traditional Plan was 14.10% for calendar year 2011. The portion of employer contributions allocated to pension obligations for members in the Combined Plan was 12.05% for calendar year 2011. 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, 2011, 2010, and 2009 were \$3,697,324, \$3,461,971 and \$3,257,433, respectively, for employees of the County and \$1,008,900, \$904,793 and \$895,613 respectively, for law enforcement officers, which were equal to the required contributions for each year.

**B. State Teachers Retirement System**

Plan Description - The teachers who work for the Board of Developmental Disabilities 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](http://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.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011***

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**NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)**

**B. State Teachers Retirement System** (Continued)

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, 2011, 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 2010, 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.

The County's required contributions for pension obligations to STRS Ohio for the fiscal years ended June 30, 2011, 2010, and 2009 were \$20,025, \$46,400, and \$45,577 respectively; which were equal to the required contributions for each year.

**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, 2011, no members of the Board of Education have elected Social Security. The contribution rate is 6.2 percent of wages.

**NOTE 12 - 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.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011***

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**NOTE 12 - POSTEMPLOYMENT BENEFITS (Continued)**

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

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.

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 2011, local government employers contributed at a rate of 14.00% of covered payroll. Law enforcement employers contributed at a rate of 18.10% 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 18.10% 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 employees of the County including law enforcement employees, the portion of employer contributions allocated to health care for members in the Traditional Plan was 4.0% for calendar year 2011. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05% for calendar year 2011. 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.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011***

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**NOTE 12 - POSTEMPLOYMENT BENEFITS (Continued)**

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

The County's contributions for health care to the OPERS for the years ending December 31, 2011, 2010, and 2009 were \$1,478,930, \$1,973,647 and \$2,355,375, respectively, for employees of the County and \$286,213, \$359,700 and \$447,616 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 Board of Developmental Disabilities participate in the State Teachers Retirement System of Ohio, a cost sharing, multiple-employer public employee retirement system.

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](http://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 2011, 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, 2011, 2010, and 2009 were \$1,540, \$3,569, and \$3,506 respectively; which were equal to the required contributions for each year.

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**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011**

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**NOTE 13 - 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, 2011	Issued	(Retired)	Balance December 31, 2011
Capital Projects General Obligation Notes:				
1.25% Moundview Renovation	\$700,000	\$0	(\$700,000)	\$0
1.25% Etna Parkway Improvement	1,000,000	0	(1,000,000)	0
1.00% Etna Parkway Improvement	0	2,849,000	0	2,849,000
1.25% Broad Street Improvement	1,300,000	0	(1,300,000)	0
1.25% Data Recovery Site Improvement	600,000	0	(600,000)	0
1.25% Phone System Upgrade	200,000	0	(200,000)	0
Total Capital Projects	<u>\$3,800,000</u>	<u>\$2,849,000</u>	<u>(\$3,800,000)</u>	<u>\$2,849,000</u>

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**LICKING COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011**

**NOTE 14 - LONG-TERM DEBT**

Details of the changes in the long-term debt of the County for the year ended December 31, 2011 are indicated below:

Year Issued	Maturity Date	Interest Rate	Balance December 31, 2010	Additions	Deductions	Balance December 31, 2011	Amount Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds:							
1990 County Building Improvements	2011	6.625%	\$130,000	\$0	(\$130,000)	\$0	\$0
1991 Airport Equipment	2011	7.000%	20,000	0	(20,000)	0	0
1997 Ohio MRDD Building Bonds	2017	5.250%	480,000	0	(480,000)	0	0
1998 Domestic Relations Court Building	2023	4.65% - 4.700%	2,910,000	0	(2,910,000)	0	0
1998 Airport Hanger	2018	5.200%	185,000	0	(20,000)	165,000	20,000
1999 Jail Improvement	2024	5.500%	2,470,000	0	(2,470,000)	0	0
2006 Juvenile Detention Facility	2025	3.50% - 4.100%	1,275,000	0	(65,000)	1,210,000	65,000
2006 Building Improvement	2015	3.50% - 4.000%	100,000	0	(20,000)	80,000	20,000
2006 Engineer	2012	3.50% - 3.750%	60,000	0	(30,000)	30,000	30,000
2011 Ohio MRDD Building Refunding	2024	1.00% - 3.800%	0	495,000	(70,000)	425,000	65,000
2011 Domestic Relations Court Refunding	2024	1.00% - 3.800%	0	3,010,000	(210,000)	2,800,000	190,000
2011 Jail Improvement Refunding	2024	1.00% - 3.800%	0	2,565,000	(175,000)	2,390,000	155,000
Total General Obligation Bonds			7,630,000	6,070,000	(6,600,000)	7,100,000	545,000
Special Assessment Bonds:							
2000 Jardin Manor Water	2016	5.980%	58,466	0	(8,386)	50,080	8,888
2003 Maple Bay	2018	5.700%	21,069	0	(2,633)	18,436	2,633
2005 Jardin Manor Sewer	2025	5.600%	310,000	0	(15,000)	295,000	15,000
Total Special Assessment Bonds (with governmental commitment)			389,535	0	(26,019)	363,516	26,521
Capital Lease Payable			47,908	0	(23,358)	24,550	24,550
Compensated Absences			3,825,445	3,823,301	(3,825,445)	3,823,301	2,214,953
Total Governmental Activities			11,892,888	9,893,301	(10,474,822)	11,311,367	2,811,024
<b>Business-Type Activities:</b>							
General Obligation Bond:							
1993 Water System Improvement	2013	5.100%	175,000	0	(55,000)	120,000	60,000
OWDA Loan:							
2008 Buckeye Lake Sewer Plant	2028	1.000%	9,854,189	0	(519,778)	9,334,411	540,689
OPWC Loan:							
2008 Buckeye Lake Sewer Plant	2028	0.000%	315,588	0	(9,017)	306,571	18,034
Compensated Absences			58,938	62,337	(58,938)	62,337	34,783
Total Business-Type Activities			10,403,715	62,337	(642,733)	9,823,319	653,506
Total Long-Term Debt			\$22,296,603	\$9,955,638	(\$11,117,555)	\$21,134,686	\$3,464,530

**LICKING COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011**

**NOTE 14 - LONG-TERM DEBT (Continued)**

The principal amount of the County's special assessment debt outstanding at December 31, 2011 of \$363,516 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 \$80,254 in the Special Assessment Debt Service Fund at December 31, 2011 is restricted 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, 2011 follows:

Years	Governmental Activities			
	General Obligation Bonds		Special Assessment Bonds	
	Principal	Interest	Principal	Interest
2012	\$545,000	\$220,358	\$26,521	\$19,890
2013	525,000	206,806	27,052	18,610
2014	545,000	194,090	27,616	17,280
2015	570,000	180,976	28,213	15,904
2016	560,000	166,876	33,845	14,280
2017-2021	2,725,000	622,504	110,266	49,450
2022-2025	1,630,000	126,748	110,003	15,960
Totals	\$7,100,000	\$1,718,358	\$363,516	\$151,374

Years	Business-Type Activities					
	General Obligation Bonds		OWDA Loan		OPWC Loan	
	Principal	Interest	Principal	Interest	Principal	Interest
2012	\$60,000	\$6,150	\$540,689	\$90,870	\$18,034	\$0
2013	60,000	3,076	546,121	85,439	18,034	0
2014	0	0	551,607	79,952	18,034	0
2015	0	0	557,148	74,411	18,034	0
2016	0	0	562,745	68,814	18,034	0
2017-2021	0	0	2,899,672	258,126	90,170	0
2022-2026	0	0	3,048,278	109,520	90,170	0
2027-2028	0	0	628,151	3,408	36,061	0
Totals	\$120,000	\$9,226	\$9,334,411	\$770,540	\$306,571	\$0

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011***

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**NOTE 14 - 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.

**D. Defeased Debt**

In February 2011, the County defeased \$480,000 of County Building Improvement General Obligation Bonds dated 1997, \$2,910,000 of County Court Building Improvement General Obligation Bonds dated 1998, and \$2,470,000 of County Jail Improvement General Obligation Bonds dated 1999 through the issuance of \$6,070,000 of Various Purpose General Obligation Bonds. The net proceeds of the 2011 bonds were used to currently refund the old bonds. This refunding decreased total debt service payments over the life of the bonds by \$754,979 resulting in an economic gain of \$620,693.

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011*

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**NOTE 15 - 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, 2011:

<u>Year Ending December 31,</u>	<u>Capital Leases</u>
2012	<u>\$25,801</u>
Minimum Lease Payments	<u>25,801</u>
Less amount representing interest at the County's incremental borrowing rate of interest	<u>(1,251)</u>
Present value of minimum lease payments	<u><u>\$24,550</u></u>

**NOTE 16 - 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:

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General	\$1,000,000
Auto	1,000,000
Law	1,000,000
Errors and Omissions	1,000,000
Property	172,940,843
Equipment Breakdown	100,000,000
Crime	1,000,000
Excess Liability	10,000,000

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011***

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**NOTE 16 - RISK MANAGEMENT (Continued)**

**A. Insurance (Continued)**

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 dependent upon the County's continued participation; however the County does not have an equity interest in CORSA. In 2011, the County contributed \$502,275. 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.

**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.

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011**

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**NOTE 16 - RISK MANAGEMENT (Continued)**

**B. Shared Risk Pool (Continued)**

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.

**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 \$1,087,895 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 2010 and 2011 were:

<u>Fiscal Year</u>	<u>Beginning of Fiscal Year Liability</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claims Payments</u>	<u>Balance at Fiscal Year End</u>
2010	\$787,615	\$12,898,425	(\$12,738,359)	\$947,681
2011	947,681	15,249,520	(15,109,306)	1,087,895

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011***

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**NOTE 17 – 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 2011, the County contributed \$3,726,164, 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.

**NOTE 18 - 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 2011 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.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011***

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**NOTE 18 - JOINTLY GOVERNED ORGANIZATIONS (Continued)**

**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 Board of Developmental Disabilities, Licking-Knox Alcohol Drug Addiction and Mental Health Services Board, Licking County 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 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 Auditor's 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.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011***

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**NOTE 18 - JOINTLY GOVERNED ORGANIZATIONS (Continued)**

**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 2011. 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, 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 County Coalition for Housing, Superintendent of the Licking County Board of 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 2011, 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.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2011***

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**NOTE 19 - 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.

**NOTE 20 - 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 2011, these contributions were \$2,076,028.

The Licking County Regional Airport Authority, a discretely presented component unit of Licking County, received contributions for debt service retirement. In 2011, these contributions totaled \$20,000.

**NOTE 21 - 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.



*COMBINING AND INDIVIDUAL FUND  
STATEMENTS AND SCHEDULES*

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

***Nonmajor Governmental Funds***

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***Special Revenue Funds***

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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.

**Indigent Guardianship Fund**

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

(Continued)

***Special Revenue Funds***

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**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.

**Energy Conservation Project Fund**

To account for Ohio Air Quality Development Authority grants for various energy efficiency and conservation system upgrades to several County buildings. (This fund only exists on a GAAP basis and is not part of the County's appropriated budget, therefore no budgetary schedule is presented.) . (The Balance Sheet is not presented because there are no assets or liabilities at year end.)

**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. (The Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balances are not presented because this fund is reported as part of the General Fund on a GAAP basis.)

**County Recorder Equipment Fund**

To account for a portion of County recorder fees to be used for the operation of the office. (The Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balances are not presented because this fund is reported as part of the General Fund on a GAAP basis.)

**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.

(Continued)

***Special Revenue Funds***

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**Prosecutor Legal Services Fund**

To account for fees received for services provided by the County prosecutor to the West Licking Fire District.

**Community Based Facility Fund**

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

**Emergency Planning Fund**

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

**Granville South Sanitary Sewer Fund**

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

**Southwest Licking Watershed Fund**

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

**Johnstown-Monroe Sewer Fund**

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

**Conduct of Business Fund**

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

**Buildings and Flood Plain Fund**

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

**Domestic Violence Fund**

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

**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.

(Continued)

***Special Revenue Funds***

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**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.

**Delinquent Tax Collection Fund**

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

**Law Enforcement Fund**

To account for grant revenues and monies obtained through fines distributed to the County from drug related offenses or the sale and/or seizure of contraband, and is used to subsidize the County's law enforcement efforts.

**Open Space and Recreation Fund**

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

**Commissary Fund**

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

**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.

(Continued)

***Special Revenue Funds***

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**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.

**Law Library Resources Fund**

To account for fines and forfeitures to be used for operation of the law library resources board.

**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***

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

**General Obligation Debt Fund**

To account for 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***

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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.

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

**Capital Grants Fund**

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

**Bike Path Fund**

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

**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 for various special assessment projects.

**LICKING COUNTY, OHIO**

**Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2011**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets:</b>				
Pooled Cash and Investments	\$ 9,552,911	\$ 1,766,077	\$ 109,579	\$ 11,428,567
Cash and Cash Equivalents with Fiscal Agent	654,852	0	0	654,852
Receivables:				
Accounts	301,538	0	0	301,538
Intergovernmental	2,565,162	0	0	2,565,162
Special Assessments	0	323,943	0	323,943
Loans	3,196,747	0	0	3,196,747
Inventory of Supplies, at Cost	145,561	0	0	145,561
<b>Total Assets</b>	<b>\$ 16,416,771</b>	<b>\$ 2,090,020</b>	<b>\$ 109,579</b>	<b>\$ 18,616,370</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 600,772	\$ 0	\$ 0	\$ 600,772
Accrued Wages and Benefits Payable	289,783	0	0	289,783
Intergovernmental Payable	147,608	0	0	147,608
Retainage Payable	44,974	0	0	44,974
Interfund Payable	15,000	0	0	15,000
Deferred Revenue	1,391,662	323,943	0	1,715,605
Compensated Absences Payable	2,382	0	0	2,382
<b>Total Liabilities</b>	<b>2,492,181</b>	<b>323,943</b>	<b>0</b>	<b>2,816,124</b>
<b>Fund Balance:</b>				
Nonspendable	3,342,308	0	0	3,342,308
Restricted	10,520,371	1,766,077	109,579	12,396,027
Committed	61,911	0	0	61,911
<b>Total Fund Balance</b>	<b>13,924,590</b>	<b>1,766,077</b>	<b>109,579</b>	<b>15,800,246</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 16,416,771</b>	<b>\$ 2,090,020</b>	<b>\$ 109,579</b>	<b>\$ 18,616,370</b>

**LICKING COUNTY, OHIO**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2011**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 16,750,873	\$ 0	\$ 0	\$ 16,750,873
Charges for Services	4,727,204	155,520	0	4,882,724
Licenses and Permits	553,992	0	0	553,992
Investment Earnings	517	0	0	517
Special Assessments	134,468	36,496	0	170,964
Fines and Forfeitures	1,049,257	0	0	1,049,257
All Other Revenue	536,198	0	57,048	593,246
<b>Total Revenue</b>	<b>23,752,509</b>	<b>192,016</b>	<b>57,048</b>	<b>24,001,573</b>
<b>Expenditures:</b>				
Current:				
Public Safety	2,857,172	0	0	2,857,172
Health	406,616	0	0	406,616
Human Services	3,706,666	0	0	3,706,666
Community and Economic Development	1,270,000	0	0	1,270,000
Public Works	7,383,209	0	0	7,383,209
General Government	7,708,316	0	0	7,708,316
Capital Outlay	0	0	16,949	16,949
Debt Service:				
Principal Retirement	0	766,019	0	766,019
Interest & Fiscal Charges	0	318,723	0	318,723
<b>Total Expenditures</b>	<b>23,331,979</b>	<b>1,084,742</b>	<b>16,949</b>	<b>24,433,670</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	420,530	(892,726)	40,099	(432,097)
<b>Other Financing Sources (Uses):</b>				
Refunding Bonds Issued	0	6,070,000	0	6,070,000
Refunded Bonds Redeemed	0	(5,967,587)	0	(5,967,587)
Transfers In	665,000	652,175	0	1,317,175
Transfers Out	(499,096)	(1,518,453)	0	(2,017,549)
<b>Total Other Financing Sources (Uses)</b>	<b>165,904</b>	<b>(763,865)</b>	<b>0</b>	<b>(597,961)</b>
Net Change in Fund Balance	586,434	(1,656,591)	40,099	(1,030,058)
<b>Fund Balance at Beginning of Year - Restated</b>	<b>13,417,876</b>	<b>3,422,668</b>	<b>69,480</b>	<b>16,910,024</b>
Decrease in Inventory	(79,720)	0	0	(79,720)
<b>Fund Balance End of Year</b>	<b>\$ 13,924,590</b>	<b>\$ 1,766,077</b>	<b>\$ 109,579</b>	<b>\$ 15,800,246</b>

**LICKING COUNTY, OHIO**

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**Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2011**

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	<u>Dog and Kennel</u>	<u>Real Estate Assessment</u>	<u>Motor Vehicle and Gasoline Tax</u>	<u>Adult Probation</u>
<b>Assets:</b>				
Pooled Cash and Investments	\$ 370,732	\$ 2,399,181	\$ 749,421	\$ 135,521
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Receivables:				
Accounts	1,680	0	2,767	3,903
Intergovernmental	0	0	2,087,493	0
Loans	0	0	0	0
Inventory of Supplies, at Cost	0	0	133,803	0
<b>Total Assets</b>	<u>\$ 372,412</u>	<u>\$ 2,399,181</u>	<u>\$ 2,973,484</u>	<u>\$ 139,424</u>
<b>Liabilities:</b>				
Accounts Payable	\$ 6,435	\$ 3,271	\$ 55,057	\$ 3,701
Accrued Wages and Benefits Payable	8,322	16,237	111,954	7,390
Intergovernmental Payable	2,753	10,424	28,691	3,154
Retainage Payable	0	0	0	0
Interfund Payable	0	0	0	0
Deferred Revenue	0	0	1,391,662	0
Compensated Absences Payable	0	0	127	0
<b>Total Liabilities</b>	<u>17,510</u>	<u>29,932</u>	<u>1,587,491</u>	<u>14,245</u>
<b>Fund Balance:</b>				
Nonspendable	0	0	133,803	0
Restricted	354,902	2,369,249	1,252,190	125,179
Committed	0	0	0	0
<b>Total Fund Balance</b>	<u>354,902</u>	<u>2,369,249</u>	<u>1,385,993</u>	<u>125,179</u>
<b>Total Liabilities and Fund Balance</b>	<u>\$ 372,412</u>	<u>\$ 2,399,181</u>	<u>\$ 2,973,484</u>	<u>\$ 139,424</u>

**LICKING COUNTY, OHIO**

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<u>Planning</u>	<u>Litter Control and Recycling</u>	<u>Child Support Enforcement</u>	<u>Indigent Guardianship</u>	<u>Legal Research</u>	<u>Computer Replacement</u>
\$ 305,010	\$ 163,029	\$ 425,144	\$ 0	\$ 119,238	\$ 63,206
44,974	0	0	0	0	0
200	1,068	48,930	1,478	5,038	2,232
362,543	0	5,278	0	0	0
3,196,747	0	0	0	0	0
0	8,757	507	0	0	0
<u>\$ 3,909,474</u>	<u>\$ 172,854</u>	<u>\$ 479,859</u>	<u>\$ 1,478</u>	<u>\$ 124,276</u>	<u>\$ 65,438</u>
\$ 175,402	\$ 20,600	\$ 3,625	\$ 0	\$ 746	\$ 1,321
9,131	8,584	79,041	0	0	0
2,304	2,162	71,476	0	0	0
44,974	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	2,255	0	0	0	0
<u>231,811</u>	<u>33,601</u>	<u>154,142</u>	<u>0</u>	<u>746</u>	<u>1,321</u>
3,196,747	8,757	507	0	0	0
480,916	130,496	325,210	1,478	123,530	64,117
0	0	0	0	0	0
<u>3,677,663</u>	<u>139,253</u>	<u>325,717</u>	<u>1,478</u>	<u>123,530</u>	<u>64,117</u>
<u>\$ 3,909,474</u>	<u>\$ 172,854</u>	<u>\$ 479,859</u>	<u>\$ 1,478</u>	<u>\$ 124,276</u>	<u>\$ 65,438</u>

(Continued)

**LICKING COUNTY, OHIO**

**Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2011**

	Concealed Handgun Licensing	Sheriff Grants	Local Delinquency Prevention	Juvenile Indigent Alcohol Treatment
<b>Assets:</b>				
Pooled Cash and Investments	\$ 98,633	\$ 25,826	\$ 646	\$ 7,744
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Receivables:				
Accounts	0	0	0	39
Intergovernmental	0	0	0	0
Loans	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
<b>Total Assets</b>	<u>\$ 98,633</u>	<u>\$ 25,826</u>	<u>\$ 646</u>	<u>\$ 7,783</u>
<b>Liabilities:</b>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
Accrued Wages and Benefits Payable	0	8,217	0	0
Intergovernmental Payable	2,167	3,662	0	0
Retainage Payable	0	0	0	0
Interfund Payable	0	0	0	0
Deferred Revenue	0	0	0	0
Compensated Absences Payable	0	0	0	0
<b>Total Liabilities</b>	<u>2,167</u>	<u>11,879</u>	<u>0</u>	<u>0</u>
<b>Fund Balance:</b>				
Nonspendable	0	0	0	0
Restricted	96,466	13,947	646	7,783
Committed	0	0	0	0
<b>Total Fund Balance</b>	<u>96,466</u>	<u>13,947</u>	<u>646</u>	<u>7,783</u>
<b>Total Liabilities and Fund Balance</b>	<u>\$ 98,633</u>	<u>\$ 25,826</u>	<u>\$ 646</u>	<u>\$ 7,783</u>

**LICKING COUNTY, OHIO**

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<u>Prosecutor Legal Services</u>	<u>Community Based Facility</u>	<u>Emergency Planning</u>	<u>Granville South Sanitary Sewer</u>	<u>Southwest Licking Watershed</u>	<u>Johnstown-Monroe Sewer</u>
\$ 660	\$ 196,176	\$ 68,204	\$ 42,155	\$ 23	\$ 60,329
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>\$ 660</u>	<u>\$ 196,176</u>	<u>\$ 68,204</u>	<u>\$ 42,155</u>	<u>\$ 23</u>	<u>\$ 60,329</u>
\$ 0	\$ 0	\$ 184	\$ 0	\$ 0	\$ 0
0	9,684	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>9,684</u>	<u>184</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
660	186,492	68,020	42,155	23	60,329
0	0	0	0	0	0
<u>660</u>	<u>186,492</u>	<u>68,020</u>	<u>42,155</u>	<u>23</u>	<u>60,329</u>
<u>\$ 660</u>	<u>\$ 196,176</u>	<u>\$ 68,204</u>	<u>\$ 42,155</u>	<u>\$ 23</u>	<u>\$ 60,329</u>

(Continued)

**LICKING COUNTY, OHIO**

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**Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2011**

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	<u>Conduct of Business</u>	<u>Buildings and Flood Plain</u>	<u>Domestic Violence</u>	<u>County Court Special Projects</u>
<b>Assets:</b>				
Pooled Cash and Investments	\$ 8,540	\$ 16,805	\$ 22,552	\$ 169,020
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Receivables:				
Accounts	57	0	13,975	4,384
Intergovernmental	0	0	0	0
Loans	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
<b>Total Assets</b>	<u>\$ 8,597</u>	<u>\$ 16,805</u>	<u>\$ 36,527</u>	<u>\$ 173,404</u>
<b>Liabilities:</b>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
Accrued Wages and Benefits Payable	0	0	0	0
Intergovernmental Payable	0	0	0	0
Retainage Payable	0	0	0	0
Interfund Payable	0	0	0	0
Deferred Revenue	0	0	0	0
Compensated Absences Payable	0	0	0	0
<b>Total Liabilities</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balance:</b>				
Nonspendable	0	0	0	0
Restricted	8,597	16,805	36,527	173,404
Committed	0	0	0	0
<b>Total Fund Balance</b>	<u>8,597</u>	<u>16,805</u>	<u>36,527</u>	<u>173,404</u>
<b>Total Liabilities and Fund Balance</b>	<u>\$ 8,597</u>	<u>\$ 16,805</u>	<u>\$ 36,527</u>	<u>\$ 173,404</u>

**LICKING COUNTY, OHIO**

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Indigent Counsel Fees	Coroners Laboratory	Delinquent Tax Collection	Law Enforcement	Open Space and Recreation	Commissary
\$ 21,245	\$ 259,810	\$ 336,860	\$ 219,820	\$ 61,911	\$ 0
0	0	0	512,444	0	97,434
0	9,585	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	2,494	0	0	0	0
<u>\$ 21,245</u>	<u>\$ 271,889</u>	<u>\$ 336,860</u>	<u>\$ 732,264</u>	<u>\$ 61,911</u>	<u>\$ 97,434</u>
\$ 901	\$ 6,516	\$ 0	\$ 24,058	\$ 0	\$ 0
0	0	9,065	0	0	0
0	12,445	2,581	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>901</u>	<u>18,961</u>	<u>11,646</u>	<u>24,058</u>	<u>0</u>	<u>0</u>
0	2,494	0	0	0	0
20,344	250,434	325,214	708,206	0	97,434
0	0	0	0	61,911	0
<u>20,344</u>	<u>252,928</u>	<u>325,214</u>	<u>708,206</u>	<u>61,911</u>	<u>97,434</u>
<u>\$ 21,245</u>	<u>\$ 271,889</u>	<u>\$ 336,860</u>	<u>\$ 732,264</u>	<u>\$ 61,911</u>	<u>\$ 97,434</u>

(Continued)

**LICKING COUNTY, OHIO**

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**Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2011**

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	911 Wireless Funding	Department of Youth Services	Transit Board	Ditch Maintenance
<b>Assets:</b>				
Pooled Cash and Investments	\$ 1,663,959	\$ 678,595	\$ 106,087	\$ 465,332
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Receivables:				
Accounts	0	0	199,214	0
Intergovernmental	42,173	0	67,675	0
Loans	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
<b>Total Assets</b>	<u>\$ 1,706,132</u>	<u>\$ 678,595</u>	<u>\$ 372,976</u>	<u>\$ 465,332</u>
<b>Liabilities:</b>				
Accounts Payable	\$ 0	\$ 900	\$ 297,892	\$ 0
Accrued Wages and Benefits Payable	0	9,634	11,366	0
Intergovernmental Payable	0	2,526	2,866	0
Retainage Payable	0	0	0	0
Interfund Payable	0	0	0	11,000
Deferred Revenue	0	0	0	0
Compensated Absences Payable	0	0	0	0
<b>Total Liabilities</b>	<u>0</u>	<u>13,060</u>	<u>312,124</u>	<u>11,000</u>
<b>Fund Balance:</b>				
Nonspendable	0	0	0	0
Restricted	1,706,132	665,535	60,852	454,332
Committed	0	0	0	0
<b>Total Fund Balance</b>	<u>1,706,132</u>	<u>665,535</u>	<u>60,852</u>	<u>454,332</u>
<b>Total Liabilities and Fund Balance</b>	<u>\$ 1,706,132</u>	<u>\$ 678,595</u>	<u>\$ 372,976</u>	<u>\$ 465,332</u>

**LICKING COUNTY, OHIO**

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Homeland Security Grant	Law Library Resources	Domestic Court Special Projects	Mediation Institutionalization Grant	Total Nonmajor Special Revenue Funds
\$ 1,476	\$ 78,607	\$ 73,850	\$ 137,564	\$ 9,552,911
0	0	0	0	654,852
0	5,388	1,600	0	301,538
0	0	0	0	2,565,162
0	0	0	0	3,196,747
0	0	0	0	145,561
<u>\$ 1,476</u>	<u>\$ 83,995</u>	<u>\$ 75,450</u>	<u>\$ 137,564</u>	<u>\$ 16,416,771</u>
\$ 0	\$ 0	\$ 0	\$ 163	\$ 600,772
0	882	0	276	289,783
0	234	0	163	147,608
0	0	0	0	44,974
0	0	0	4,000	15,000
0	0	0	0	1,391,662
0	0	0	0	2,382
<u>0</u>	<u>1,116</u>	<u>0</u>	<u>4,602</u>	<u>2,492,181</u>
0	0	0	0	3,342,308
1,476	82,879	75,450	132,962	10,520,371
0	0	0	0	61,911
<u>1,476</u>	<u>82,879</u>	<u>75,450</u>	<u>132,962</u>	<u>13,924,590</u>
<u>\$ 1,476</u>	<u>\$ 83,995</u>	<u>\$ 75,450</u>	<u>\$ 137,564</u>	<u>\$ 16,416,771</u>

**LICKING COUNTY, OHIO**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2011**

	<u>Dog and Kennel</u>	<u>Real Estate Assessment</u>	<u>Motor Vehicle and Gasoline Tax</u>	<u>Adult Probation</u>
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 0	\$ 0	\$ 6,498,748	\$ 356,679
Charges for Services	52,988	1,445,689	0	58,378
Licenses and Permits	447,161	0	0	0
Investment Earnings	0	0	0	0
Special Assessments	0	0	0	0
Fines and Forfeitures	45,550	0	273,427	0
All Other Revenue	3,198	0	82,083	0
<b>Total Revenue</b>	<u>548,897</u>	<u>1,445,689</u>	<u>6,854,258</u>	<u>415,057</u>
<b>Expenditures:</b>				
Current:				
Public Safety	0	0	0	458,671
Health	406,616	0	0	0
Human Services	0	0	0	0
Community and Economic Development	0	0	0	0
Public Works	0	0	6,836,223	0
General Government	0	1,680,647	0	0
<b>Total Expenditures</b>	<u>406,616</u>	<u>1,680,647</u>	<u>6,836,223</u>	<u>458,671</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	142,281	(234,958)	18,035	(43,614)
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	0	0	0
Transfers Out	0	0	(99,096)	0
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>(99,096)</u>	<u>0</u>
Net Change in Fund Balance	142,281	(234,958)	(81,061)	(43,614)
<b>Fund Balance at Beginning of Year - Restated</b>	212,621	2,604,207	1,532,104	168,793
Increase (Decrease) in Inventory	0	0	(65,050)	0
<b>Fund Balance End of Year</b>	<u>\$ 354,902</u>	<u>\$ 2,369,249</u>	<u>\$ 1,385,993</u>	<u>\$ 125,179</u>

**LICKING COUNTY, OHIO**

<u>Planning</u>	<u>Litter Control and Recycling</u>	<u>Child Support Enforcement</u>	<u>Indigent Guardianship</u>	<u>Legal Research</u>	<u>Computer Replacement</u>
\$ 927,911	\$ 494,383	\$ 2,937,983	\$ 0	\$ 0	\$ 0
185,449	27,595	588,568	0	68,679	35,243
0	0	0	0	0	0
517	0	0	0	0	0
0	0	0	0	0	0
0	0	0	21,254	0	0
9,572	25	0	0	0	0
<u>1,123,449</u>	<u>522,003</u>	<u>3,526,551</u>	<u>21,254</u>	<u>68,679</u>	<u>35,243</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	3,667,006	0	0	0
1,270,000	0	0	0	0	0
0	487,124	0	0	0	0
0	0	0	22,052	65,022	85,040
<u>1,270,000</u>	<u>487,124</u>	<u>3,667,006</u>	<u>22,052</u>	<u>65,022</u>	<u>85,040</u>
(146,551)	34,879	(140,455)	(798)	3,657	(49,797)
0	0	600,000	0	0	0
0	0	(400,000)	0	0	0
<u>0</u>	<u>0</u>	<u>200,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
(146,551)	34,879	59,545	(798)	3,657	(49,797)
3,824,214	104,221	269,368	2,276	119,873	113,914
0	153	(3,196)	0	0	0
<u>\$ 3,677,663</u>	<u>\$ 139,253</u>	<u>\$ 325,717</u>	<u>\$ 1,478</u>	<u>\$ 123,530</u>	<u>\$ 64,117</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, 2011**

	Energy Conservation Project	Concealed Handgun Licensing	Sheriff Grants	Local Delinquency Prevention
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 2,522,043	\$ 0	\$ 194,716	\$ 0
Charges for Services	0	0	0	0
Licenses and Permits	0	52,115	0	0
Investment Earnings	0	0	0	0
Special Assessments	0	0	0	0
Fines and Forfeitures	0	0	0	0
All Other Revenue	0	0	0	0
<b>Total Revenue</b>	<u>2,522,043</u>	<u>52,115</u>	<u>194,716</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
Public Safety	0	0	222,082	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	2,522,043	47,861	0	0
<b>Total Expenditures</b>	<u>2,522,043</u>	<u>47,861</u>	<u>222,082</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	4,254	(27,366)	0
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	4,254	(27,366)	0
<b>Fund Balance at Beginning of Year - Restated</b>	0	92,212	41,313	646
Increase (Decrease) in Inventory	0	0	0	0
<b>Fund Balance End of Year</b>	<u>\$ 0</u>	<u>\$ 96,466</u>	<u>\$ 13,947</u>	<u>\$ 646</u>

**LICKING COUNTY, OHIO**

Juvenile Indigent Alcohol Treatment	Prosecutor Legal Services	Community Based Facility	Emergency Planning	Granville South Sanitary Sewer	Southwest Licking Watershed
\$ 0	\$ 0	\$ 940,165	\$ 27,156	\$ 0	\$ 0
0	420	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
912	0	0	0	0	0
0	0	0	0	0	0
912	420	940,165	27,156	0	0
0	0	856,182	10,047	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	856,182	10,047	0	0
912	420	83,983	17,109	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
912	420	83,983	17,109	0	0
6,871	240	114,398	50,911	42,155	23
0	0	(11,889)	0	0	0
\$ 7,783	\$ 660	\$ 186,492	\$ 68,020	\$ 42,155	\$ 23

(Continued)

**LICKING COUNTY, OHIO**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2011**

	Johnstown- Monroe Sewer	Conduct of Business	Buildings and Flood Plain	Domestic Violence
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 0	\$ 0	\$ 0	\$ 0
Charges for Services	0	0	0	0
Licenses and Permits	0	1,044	0	53,672
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
<b>Total Revenue</b>	<u>0</u>	<u>1,044</u>	<u>0</u>	<u>53,672</u>
<b>Expenditures:</b>				
Current:				
Public Safety	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	39,660
Community and Economic Development	0	0	0	0
Public Works	0	0	0	0
General Government	0	0	0	0
<b>Total Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>39,660</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	1,044	0	14,012
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	1,044	0	14,012
<b>Fund Balance at Beginning of Year - Restated</b>	60,329	7,553	16,805	22,515
Increase (Decrease) in Inventory	0	0	0	0
<b>Fund Balance End of Year</b>	<u>\$ 60,329</u>	<u>\$ 8,597</u>	<u>\$ 16,805</u>	<u>\$ 36,527</u>

**LICKING COUNTY, OHIO**

County Court Special Projects	Indigent Counsel Fees	Coroners Laboratory	Delinquent Tax Collection	Law Enforcement	Open Space and Recreation
\$ 0	\$ 1,680	\$ 0	\$ 0	\$ 319,969	\$ 0
0	0	138,449	385,683	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
64,379	0	0	0	549,968	0
0	0	0	0	0	0
<u>64,379</u>	<u>1,680</u>	<u>138,449</u>	<u>385,683</u>	<u>869,937</u>	<u>0</u>
0	0	0	0	393,044	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	2,601	168,155	473,601	0	0
<u>0</u>	<u>2,601</u>	<u>168,155</u>	<u>473,601</u>	<u>393,044</u>	<u>0</u>
64,379	(921)	(29,706)	(87,918)	476,893	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
64,379	(921)	(29,706)	(87,918)	476,893	0
109,025	21,265	282,372	413,132	231,313	61,911
0	0	262	0	0	0
<u>\$ 173,404</u>	<u>\$ 20,344</u>	<u>\$ 252,928</u>	<u>\$ 325,214</u>	<u>\$ 708,206</u>	<u>\$ 61,911</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, 2011**

	Commissary	911 Wireless Funding	Department of Youth Services	Transit Board
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 0	\$ 387,299	\$ 447,359	\$ 592,838
Charges for Services	0	0	0	1,716,357
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	402,426	0	0	38,894
<b>Total Revenue</b>	<b>402,426</b>	<b>387,299</b>	<b>447,359</b>	<b>2,348,089</b>
<b>Expenditures:</b>				
Current:				
Public Safety	372,902	78,841	364,593	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	2,520,059
<b>Total Expenditures</b>	<b>372,902</b>	<b>78,841</b>	<b>364,593</b>	<b>2,520,059</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	29,524	308,458	82,766	(171,970)
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	0	0	65,000
Transfers Out	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>65,000</b>
Net Change in Fund Balance	29,524	308,458	82,766	(106,970)
<b>Fund Balance at Beginning of Year - Restated</b>	<b>67,910</b>	<b>1,397,674</b>	<b>582,769</b>	<b>167,822</b>
Increase (Decrease) in Inventory	0	0	0	0
<b>Fund Balance End of Year</b>	<b>\$ 97,434</b>	<b>\$ 1,706,132</b>	<b>\$ 665,535</b>	<b>\$ 60,852</b>

**LICKING COUNTY, OHIO**

Ditch Maintenance	Homeland Security Grant	Law Library Resources	Domestic Court Special Projects	Mediation Institutionalization Grant	Total Nonmajor Special Revenue Funds
\$ 0	\$ 101,944	\$ 0	\$ 0	\$ 0	\$ 16,750,873
0	0	0	23,706	0	4,727,204
0	0	0	0	0	553,992
0	0	0	0	0	517
134,468	0	0	0	0	134,468
0	0	93,487	0	280	1,049,257
0	0	0	0	0	536,198
<u>134,468</u>	<u>101,944</u>	<u>93,487</u>	<u>23,706</u>	<u>280</u>	<u>23,752,509</u>
0	100,810	0	0	0	2,857,172
0	0	0	0	0	406,616
0	0	0	0	0	3,706,666
0	0	0	0	0	1,270,000
59,862	0	0	0	0	7,383,209
0	0	90,460	2,596	28,179	7,708,316
<u>59,862</u>	<u>100,810</u>	<u>90,460</u>	<u>2,596</u>	<u>28,179</u>	<u>23,331,979</u>
74,606	1,134	3,027	21,110	(27,899)	420,530
0	0	0	0	0	665,000
0	0	0	0	0	(499,096)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>165,904</u>
74,606	1,134	3,027	21,110	(27,899)	586,434
379,726	342	79,852	54,340	160,861	13,417,876
0	0	0	0	0	(79,720)
<u>\$ 454,332</u>	<u>\$ 1,476</u>	<u>\$ 82,879</u>	<u>\$ 75,450</u>	<u>\$ 132,962</u>	<u>\$ 13,924,590</u>

**LICKING COUNTY, OHIO**

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**Combining Balance Sheet  
Nonmajor Debt Service Funds  
December 31, 2011**

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	General Obligation Debt	Special Assessment Debt	Total Nonmajor Debt Service Funds
<b>Assets:</b>			
Pooled Cash and Investments	\$ 1,685,823	\$ 80,254	\$ 1,766,077
Receivables:			
Special Assessments	<u>0</u>	<u>323,943</u>	<u>323,943</u>
<b>Total Assets</b>	<u>\$ 1,685,823</u>	<u>\$ 404,197</u>	<u>\$ 2,090,020</u>
<b>Liabilities:</b>			
Deferred Revenue	<u>\$ 0</u>	<u>\$ 323,943</u>	<u>\$ 323,943</u>
<b>Total Liabilities</b>	<u>0</u>	<u>323,943</u>	<u>323,943</u>
<b>Fund Balance:</b>			
Restricted	<u>1,685,823</u>	<u>80,254</u>	<u>1,766,077</u>
<b>Total Fund Balance</b>	<u>1,685,823</u>	<u>80,254</u>	<u>1,766,077</u>
<b>Total Liabilities and Fund Balance</b>	<u>\$ 1,685,823</u>	<u>\$ 404,197</u>	<u>\$ 2,090,020</u>

**LICKING COUNTY, OHIO**

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***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2011***

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	General Obligation Debt	Special Assessment Debt	Total Nonmajor Debt Service Funds
<b>Revenues:</b>			
Charges for Services	\$ 155,520	\$ 0	\$ 155,520
Special Assessments	0	36,496	36,496
<b>Total Revenue</b>	<u>155,520</u>	<u>36,496</u>	<u>192,016</u>
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	740,000	26,019	766,019
Interest & Fiscal Charges	297,595	21,128	318,723
<b>Total Expenditures</b>	<u>1,037,595</u>	<u>47,147</u>	<u>1,084,742</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(882,075)	(10,651)	(892,726)
<b>Other Financing Sources (Uses):</b>			
Refunding Bonds Issued	6,070,000	0	6,070,000
Refunded Bonds Redeemed	(5,967,587)	0	(5,967,587)
Transfers In	652,175	0	652,175
Transfers Out	(1,518,453)	0	(1,518,453)
<b>Total Other Financing Sources (Uses)</b>	<u>(763,865)</u>	<u>0</u>	<u>(763,865)</u>
Net Change in Fund Balance	(1,645,940)	(10,651)	(1,656,591)
<b>Fund Balance at Beginning of Year</b>	<u>3,331,763</u>	<u>90,905</u>	<u>3,422,668</u>
<b>Fund Balance End of Year</b>	<u>\$ 1,685,823</u>	<u>\$ 80,254</u>	<u>\$ 1,766,077</u>

**LICKING COUNTY, OHIO**

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**Combining Balance Sheet  
Nonmajor Capital Projects Funds  
December 31, 2011**

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	<u>Road Projects</u>	<u>Capital Grants</u>	<u>Bike Path</u>	<u>Computer Acquisition</u>
<b>Assets:</b>				
Pooled Cash and Investments	<u>\$ 33,500</u>	<u>\$ 5,753</u>	<u>\$ 45,766</u>	<u>\$ 13,575</u>
<b>Total Assets</b>	<u>\$ 33,500</u>	<u>\$ 5,753</u>	<u>\$ 45,766</u>	<u>\$ 13,575</u>
<b>Liabilities:</b>				
<b>Total Liabilities</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Fund Balance:</b>				
Restricted	<u>33,500</u>	<u>5,753</u>	<u>45,766</u>	<u>13,575</u>
<b>Total Fund Balance</b>	<u>33,500</u>	<u>5,753</u>	<u>45,766</u>	<u>13,575</u>
<b>Total Liabilities and Fund Balance</b>	<u>\$ 33,500</u>	<u>\$ 5,753</u>	<u>\$ 45,766</u>	<u>\$ 13,575</u>

**LICKING COUNTY, OHIO**

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<u>Special Assessment Construction</u>	<u>Total Nonmajor Capital Projects Funds</u>
<u>\$ 10,985</u>	<u>\$ 109,579</u>
<u>\$ 10,985</u>	<u>\$ 109,579</u>
<u>\$ 0</u>	<u>\$ 0</u>
<u>10,985</u>	<u>109,579</u>
<u>10,985</u>	<u>109,579</u>
<u>\$ 10,985</u>	<u>\$ 109,579</u>

**LICKING COUNTY, OHIO**

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***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2011***

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	<u>Road Projects</u>	<u>Airport Construction</u>	<u>Capital Grants</u>	<u>Bike Path</u>
<b>Revenues:</b>				
All Other Revenue	<u>\$ 48</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 57,000</u>
<b>Total Revenue</b>	<u>48</u>	<u>0</u>	<u>0</u>	<u>57,000</u>
<b>Expenditures:</b>				
Capital Outlay	<u>0</u>	<u>121</u>	<u>0</u>	<u>16,828</u>
<b>Total Expenditures</b>	<u>0</u>	<u>121</u>	<u>0</u>	<u>16,828</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	48	(121)	0	40,172
<b>Fund Balance at Beginning of Year</b>	<u>33,452</u>	<u>121</u>	<u>5,753</u>	<u>5,594</u>
<b>Fund Balance End of Year</b>	<u>\$ 33,500</u>	<u>\$ 0</u>	<u>\$ 5,753</u>	<u>\$ 45,766</u>

**LICKING COUNTY, OHIO**

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<u>Computer Acquisition</u>	<u>Special Assessment Construction</u>	<u>Total Nonmajor Capital Project Funds</u>
\$ 0	\$ 0	\$ 57,048
<u>0</u>	<u>0</u>	<u>57,048</u>
0	0	16,949
<u>0</u>	<u>0</u>	<u>16,949</u>
0	0	40,099
<u>13,575</u>	<u>10,985</u>	<u>69,480</u>
<u>\$ 13,575</u>	<u>\$ 10,985</u>	<u>\$ 109,579</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, 2011**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 31,750,764	\$ 30,421,000	\$ 31,640,270	\$ 1,219,270
Intergovernmental Revenues	2,897,898	3,867,800	4,353,584	485,784
Charges for Services	5,609,763	5,551,500	5,932,980	381,480
Licenses and Permits	8,842	8,750	8,527	(223)
Investment Earnings	754,840	747,000	416,435	(330,565)
Fines and Forfeitures	171,784	170,000	155,469	(14,531)
All Other Revenues	1,459,638	1,444,479	1,441,828	(2,651)
Total Revenues	<u>42,653,529</u>	<u>42,210,529</u>	<u>43,949,093</u>	<u>1,738,564</u>
<b>Expenditures:</b>				
Public Safety:				
Coroner:				
Personal Services	357,921	356,017	355,622	395
Contractual Services	137,722	136,989	135,081	1,908
Total Coroner	<u>495,643</u>	<u>493,006</u>	<u>490,703</u>	<u>2,303</u>
Adult Probation:				
Personal Services	500,844	498,179	485,861	12,318
Materials and Supplies	222	221	0	221
Contractual Services	53	53	53	0
Other Expenditures	593	590	532	58
Total Adult Probation	<u>501,712</u>	<u>499,043</u>	<u>486,446</u>	<u>12,597</u>
Sheriff:				
Personal Services	13,673,941	13,601,189	13,623,520	(22,331)
Materials and Supplies	771,816	767,710	748,535	19,175
Contractual Services	1,150,192	1,144,072	1,128,708	15,364
Other Expenditures	18,578	18,479	16,751	1,728
Capital Outlay	28,973	28,818	26,897	1,921
Total Sheriff	<u>15,643,500</u>	<u>15,560,268</u>	<u>15,544,411</u>	<u>15,857</u>
Emergency Management:				
Personal Services	138,028	137,294	135,272	2,022
Materials and Supplies	3,040	3,024	2,985	39
Contractual Services	10,166	10,112	8,757	1,355
Other Expenditures	36,584	36,389	34,739	1,650
Capital Outlay	6,155	6,122	6,086	36
Total Emergency Management	<u>193,973</u>	<u>192,941</u>	<u>187,839</u>	<u>5,102</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, 2011**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
911 Emergency Center:				
Personal Services	1,280,263	1,273,451	1,201,960	71,491
Materials and Supplies	3,768	3,748	3,485	263
Contractual Services	161,396	160,537	109,052	51,485
Other Expenditures	804	800	774	26
Capital Outlay	46,174	45,929	37,840	8,089
Total 911 Emergency Center	<u>1,492,405</u>	<u>1,484,465</u>	<u>1,353,111</u>	<u>131,354</u>
Building Code:				
Personal Services	465,211	462,735	453,869	8,866
Materials and Supplies	46,252	46,006	45,773	233
Contractual Services	10,042	9,989	8,575	1,414
Capital Outlay	31,166	31,000	30,608	392
Total Building Code	<u>552,671</u>	<u>549,730</u>	<u>538,825</u>	<u>10,905</u>
Total Public Safety	<u>18,879,904</u>	<u>18,779,453</u>	<u>18,601,335</u>	<u>178,118</u>
Health:				
Humane Officer:				
Personal Services	22,595	22,475	21,661	814
Other Expenditures	18,875	18,774	18,550	224
Total Humane Officer	<u>41,470</u>	<u>41,249</u>	<u>40,211</u>	<u>1,038</u>
Registration of Vital Statistics:				
Other Expenditures	2,011	2,000	1,909	91
Total Registration of Vital Statistics	<u>2,011</u>	<u>2,000</u>	<u>1,909</u>	<u>91</u>
Health and Welfare:				
Contractual Services	395,915	393,809	385,747	8,062
Total Health and Welfare	<u>395,915</u>	<u>393,809</u>	<u>385,747</u>	<u>8,062</u>
Total Health	<u>439,396</u>	<u>437,058</u>	<u>427,867</u>	<u>9,191</u>
Human Services:				
Veterans' Services Commission:				
Personal Services	415,221	413,012	383,024	29,988
Materials and Supplies	95,819	95,309	43,838	51,471
Contractual Services	1,315,340	1,308,342	1,038,708	269,634
Other Expenditures	169,327	168,426	60,570	107,856
Capital Outlay	35,676	35,486	6,789	28,697
Total Veterans' Services Commission	<u>2,031,383</u>	<u>2,020,575</u>	<u>1,532,929</u>	<u>487,646</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, 2011**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Child Welfare Board:				
Other Expenditures	2,227	2,215	2,200	15
Total Child Welfare Board	2,227	2,215	2,200	15
Indigent Fees:				
Contractual Services	1,495,937	1,487,978	1,222,367	265,611
Total Indigent Fees	1,495,937	1,487,978	1,222,367	265,611
Total Human Services	3,529,547	3,510,768	2,757,496	753,272
Conservation and Recreation:				
Agriculture:				
Other Expenditures	354,040	352,157	352,157	0
Total Agriculture	354,040	352,157	352,157	0
Parks:				
Contractual Services	201,070	200,000	200,000	0
Total Parks	201,070	200,000	200,000	0
Total Conservation and Recreation	555,110	552,157	552,157	0
General Government:				
Commissioners:				
Personal Services	493,193	490,570	490,478	92
Contractual Services	2,772	2,757	2,158	599
Other Expenditures	8,948	8,900	8,879	21
Total Commissioners	504,913	502,227	501,515	712
Auditor:				
Personal Services	584,991	581,879	551,365	30,514
Materials and Supplies	11,238	11,178	10,815	363
Contractual Services	52,103	51,826	38,472	13,354
Other Expenditures	11,138	11,078	11,031	47
Total Auditor	659,470	655,961	611,683	44,278
Treasurer:				
Personal Services	437,612	435,284	421,144	14,140
Materials and Supplies	15,621	15,538	15,381	157
Contractual Services	47,736	47,482	47,187	295
Other Expenditures	25,698	25,561	25,064	497
Total Treasurer	526,667	523,865	508,776	15,089

(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, 2011***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Prosecutor:</b>				
Personal Services	1,834,827	1,825,065	1,793,296	31,769
Materials and Supplies	9,273	9,224	4,968	4,256
Contractual Services	58,948	58,634	58,634	0
Other Expenditures	35,292	35,104	33,957	1,147
Total Prosecutor	1,938,340	1,928,027	1,890,855	37,172
<b>County Planning Commission:</b>				
Personal Services	477,089	474,551	439,664	34,887
Materials and Supplies	4,459	4,435	3,600	835
Contractual Services	150,564	149,763	120,984	28,779
Other Expenditures	25,960	25,822	22,083	3,739
Capital Outlay	7,540	7,500	6,418	1,082
Total County Planning Commission	665,612	662,071	592,749	69,322
<b>Board of Elections:</b>				
Personal Services	517,671	514,917	570,663	(55,746)
Materials and Supplies	153,386	152,570	130,819	21,751
Contractual Services	393,827	391,732	277,279	114,453
Other Expenditures	1,509	1,500	810	690
Total Board of Elections	1,066,393	1,060,719	979,571	81,148
<b>County Recorder:</b>				
Personal Services	408,779	406,604	375,695	30,909
Materials and Supplies	2,564	2,550	576	1,974
Contractual Services	6,059	6,027	1,866	4,161
Other Expenditures	2,513	2,500	2,289	211
Total County Recorder	419,915	417,681	380,426	37,255
<b>Records Center:</b>				
Personal Services	138,725	137,987	135,897	2,090
Materials and Supplies	5,495	5,466	5,012	454
Contractual Services	16,105	16,019	14,500	1,519
Capital Outlay	1,383	1,376	1,306	70
Total Records Center	161,708	160,848	156,715	4,133
<b>Bureau of Inspection:</b>				
Contractual Services	136,000	135,276	132,186	3,090
Total Bureau of Inspection	136,000	135,276	132,186	3,090

(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, 2011**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Maintenance and Operations:				
Personal Services	414,342	412,137	409,734	2,403
Materials and Supplies	565,791	562,781	464,676	98,105
Contractual Services	1,513,062	1,505,012	1,183,328	321,684
Other Expenditures	13,835	13,761	4,034	9,727
Capital Outlay	42,853	42,625	35,985	6,640
Total Maintenance and Operations	<u>2,549,883</u>	<u>2,536,316</u>	<u>2,097,757</u>	<u>438,559</u>
Information Systems Management:				
Personal Services	699,305	695,584	671,255	24,329
Materials and Supplies	13,100	13,030	12,355	675
Contractual Services	253,233	251,886	228,269	23,617
Other Expenditures	201	200	0	200
Capital Outlay	68,808	68,442	64,027	4,415
Total Information Systems Management	<u>1,034,647</u>	<u>1,029,142</u>	<u>975,906</u>	<u>53,236</u>
Clerk of Courts:				
Personal Services	1,042,373	1,036,827	1,005,562	31,265
Materials and Supplies	22,191	22,073	21,200	873
Contractual Services	9,485	9,435	6,341	3,094
Other Expenditures	12,320	12,254	11,832	422
Total Clerk of Courts	<u>1,086,369</u>	<u>1,080,589</u>	<u>1,044,935</u>	<u>35,654</u>
Common Pleas Court:				
Personal Services	812,770	808,446	746,970	61,476
Materials and Supplies	9,018	8,970	7,633	1,337
Contractual Services	106,150	105,585	95,068	10,517
Other Expenditures	18,063	17,967	15,958	2,009
Total Common Pleas Court	<u>946,001</u>	<u>940,968</u>	<u>865,629</u>	<u>75,339</u>
Court of Appeals:				
Other Expenditures	25,134	25,000	18,619	6,381
Total Court of Appeals	<u>25,134</u>	<u>25,000</u>	<u>18,619</u>	<u>6,381</u>
Municipal Court:				
Personal Services	185,089	184,104	181,953	2,151
Contractual Services	71,429	71,049	70,737	312
Total Municipal Court	<u>256,518</u>	<u>255,153</u>	<u>252,690</u>	<u>2,463</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, 2011***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Juvenile Court:</b>				
Personal Services	2,277,566	2,265,448	2,237,643	27,805
Materials and Supplies	8,259	8,215	7,711	504
Contractual Services	1,326,448	1,319,391	1,209,188	110,203
Other Expenditures	20,467	20,358	19,373	985
Total Juvenile Court	<u>3,632,740</u>	<u>3,613,412</u>	<u>3,473,915</u>	<u>139,497</u>
<b>Probate Court:</b>				
Personal Services	359,069	357,159	356,951	208
Materials and Supplies	1,900	1,890	1,691	199
Contractual Services	9,717	9,665	9,317	348
Other Expenditures	10,532	10,476	10,228	248
Total Probate Court	<u>381,218</u>	<u>379,190</u>	<u>378,187</u>	<u>1,003</u>
<b>Domestic Court:</b>				
Personal Services	1,383,772	1,376,410	1,336,643	39,767
Materials and Supplies	6,385	6,351	3,763	2,588
Contractual Services	22,376	22,257	8,567	13,690
Other Expenditures	26,263	26,123	23,666	2,457
Total Domestic Court	<u>1,438,796</u>	<u>1,431,141</u>	<u>1,372,639</u>	<u>58,502</u>
<b>Human Resources:</b>				
Personal Services	302,028	300,421	257,473	42,948
Materials and Supplies	862	857	326	531
Contractual Services	7,732	7,691	3,959	3,732
Other Expenditures	8,897	8,850	8,464	386
Total Human Resources	<u>319,519</u>	<u>317,819</u>	<u>270,222</u>	<u>47,597</u>
<b>Insurance/Pension/Taxes:</b>				
Personal Services	489,554	486,949	410,811	76,138
Contractual Services	455,423	453,000	408,967	44,033
Total Insurance/Pension/Taxes	<u>944,977</u>	<u>939,949</u>	<u>819,778</u>	<u>120,171</u>
<b>General Administration:</b>				
Contractual Services	84,450	84,000	84,000	0
Other Expenditures	245,443	244,137	341,103	(96,966)
Total General Administration	<u>329,893</u>	<u>328,137</u>	<u>425,103</u>	<u>(96,966)</u>
Total General Government	<u>19,024,713</u>	<u>18,923,491</u>	<u>17,749,856</u>	<u>1,173,635</u>
Capital Outlay	333,127	331,355	214,194	117,161
Total Expenditures	<u>42,761,797</u>	<u>42,534,282</u>	<u>40,302,905</u>	<u>2,231,377</u>

(Continued)

**LICKING COUNTY, OHIO**

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**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, 2011**

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(108,268)	(323,753)	3,646,188	3,969,941
<b>Other Financing Sources (Uses):</b>				
Transfers In	66,921	66,921	566,921	500,000
Transfers Out	(2,575,351)	(2,575,351)	(2,403,653)	171,698
Advances In	100,000	100,000	0	(100,000)
Total Other Financing Sources (Uses)	<u>(2,408,430)</u>	<u>(2,408,430)</u>	<u>(1,836,732)</u>	<u>571,698</u>
Net Changes in Fund Balance	(2,516,698)	(2,732,183)	1,809,456	4,541,639
Fund Balance at Beginning of Year	6,089,092	6,089,092	6,089,092	0
Prior Year Encumbrances	1,227,678	1,227,678	1,227,678	0
Fund Balance at End of Year	<u>\$ 4,800,072</u>	<u>\$ 4,584,587</u>	<u>\$ 9,126,226</u>	<u>\$ 4,541,639</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, 2011**

<b>PUBLIC ASSISTANCE FUND</b>				Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>(Negative)</u>
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 11,202,417	\$ 9,170,290	\$ 8,881,462	\$ (288,828)
All Other Revenues	128,268	105,000	220,174	115,174
Total Revenues	<u>11,330,685</u>	<u>9,275,290</u>	<u>9,101,636</u>	<u>(173,654)</u>
<b>Expenditures:</b>				
Human Services:				
Personal Services	9,832,540	8,308,988	7,856,068	452,920
Materials and Supplies	194,536	164,393	133,407	30,986
Contractual Services	1,574,313	1,330,373	1,106,932	223,441
Other Expenditures	1,541,344	1,302,513	556,001	746,512
Capital Outlay	122,151	103,223	40,358	62,865
Total Expenditures	<u>13,264,884</u>	<u>11,209,490</u>	<u>9,692,766</u>	<u>1,516,724</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(1,934,199)	(1,934,200)	(591,130)	1,343,070
<b>Other Financing Sources (Uses):</b>				
Transfers In	1,819,117	1,819,117	1,658,701	(160,416)
Transfers Out	(884,343)	(884,343)	(884,343)	0
Total Other Financing Sources (Uses)	<u>934,774</u>	<u>934,774</u>	<u>774,358</u>	<u>(160,416)</u>
Net Change in Fund Balance	(999,425)	(999,426)	183,228	1,182,654
Fund Balance at Beginning of Year	864,913	864,913	864,913	0
Prior Year Encumbrances	922,138	922,138	922,138	0
Fund Balance at End of Year	<u>\$ 787,626</u>	<u>\$ 787,625</u>	<u>\$ 1,970,279</u>	<u>\$ 1,182,654</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, 2011**

**BOARD OF DEVELOPMENTAL DISABILITIES FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 5,831,775	\$ 5,892,150	\$ 6,022,638	\$ 130,488
Intergovernmental Revenues	3,315,555	3,349,880	3,891,551	541,671
All Other Revenues	901,260	910,590	641,858	(268,732)
Total Revenues	<u>10,048,590</u>	<u>10,152,620</u>	<u>10,556,047</u>	<u>403,427</u>
<b>Expenditures:</b>				
Human Services:				
Personal Services	6,794,190	6,854,818	6,499,779	355,039
Materials and Supplies	162,941	164,395	103,564	60,831
Contractual Services	4,115,653	4,152,379	3,792,217	360,162
Other Expenditures	320,317	323,175	229,627	93,548
Capital Outlay	180,131	181,739	113,151	68,588
Total Expenditures	<u>11,573,232</u>	<u>11,676,506</u>	<u>10,738,338</u>	<u>938,168</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,524,642)	(1,523,886)	(182,291)	1,341,595
Fund Balance at Beginning of Year	5,231,203	5,231,203	5,231,203	0
Prior Year Encumbrances	638,871	638,871	638,871	0
Fund Balance at End of Year	<u>\$ 4,345,432</u>	<u>\$ 4,346,188</u>	<u>\$ 5,687,783</u>	<u>\$ 1,341,595</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, 2011**

<b>CHILDREN'S SERVICES FUND</b>				Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
<b>Revenues:</b>				
Taxes	\$ 2,589,059	\$ 2,922,500	\$ 2,874,697	\$ (47,803)
Intergovernmental Revenues	4,372,242	4,935,337	5,289,672	354,335
All Other Revenues	213,243	240,707	305,905	65,198
Total Revenues	<u>7,174,544</u>	<u>8,098,544</u>	<u>8,470,274</u>	<u>371,730</u>
<b>Expenditures:</b>				
Human Services:				
Contractual Services	7,175,088	9,239,103	9,091,884	147,219
Other Expenditures	197,256	254,000	226,889	27,111
Total Expenditures	<u>7,372,344</u>	<u>9,493,103</u>	<u>9,318,773</u>	<u>174,330</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(197,800)	(1,394,559)	(848,499)	546,060
<b>Other Financing Sources (Uses):</b>				
Transfers In	3,852,571	3,852,571	4,353,888	501,317
Transfers Out	(4,370,639)	(4,370,639)	(4,370,639)	0
Total Other Financing Sources (Uses)	<u>(518,068)</u>	<u>(518,068)</u>	<u>(16,751)</u>	<u>501,317</u>
Net Change in Fund Balance	(715,868)	(1,912,627)	(865,250)	1,047,377
Fund Balance at Beginning of Year	2,106,755	2,106,755	2,106,755	0
Prior Year Encumbrances	262,393	262,393	262,393	0
Fund Balance at End of Year	<u>\$ 1,653,280</u>	<u>\$ 456,521</u>	<u>\$ 1,503,898</u>	<u>\$ 1,047,377</u>

**LICKING COUNTY, OHIO**

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**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, 2011**

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 3,807,765	\$ 3,807,765	\$ 3,792,173	\$ (15,592)
Intergovernmental Revenues	<u>677,235</u>	<u>677,235</u>	<u>677,749</u>	<u>514</u>
Total Revenues	<u>4,485,000</u>	<u>4,485,000</u>	<u>4,469,922</u>	<u>(15,078)</u>
<b>Expenditures:</b>				
Human Services:				
Contractual Services	3,804,955	3,824,900	3,824,900	0
Capital Outlay	<u>10,545</u>	<u>10,600</u>	<u>10,600</u>	<u>0</u>
Total Expenditures	<u>3,815,500</u>	<u>3,835,500</u>	<u>3,835,500</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	669,500	649,500	634,422	(15,078)
Fund Balance at Beginning of Year	<u>788,758</u>	<u>788,758</u>	<u>788,758</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,458,258</u>	<u>\$ 1,438,258</u>	<u>\$ 1,423,180</u>	<u>\$ (15,078)</u>

**LICKING COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – Capital Project Fund  
For the Year Ended December 31, 2011**

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>PERMANENT IMPROVEMENT FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 422,699	\$ 645,264	\$ 222,565
Investment Earnings	0	13	13
All Other Revenues	0	60,350	60,350
Total Revenues	<u>422,699</u>	<u>705,627</u>	<u>282,928</u>
<b>Expenditures:</b>			
Capital Outlay	<u>1,771,178</u>	<u>1,425,028</u>	<u>346,150</u>
Total Expenditures	<u>1,771,178</u>	<u>1,425,028</u>	<u>346,150</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,348,479)	(719,401)	629,078
<b>Other Financing Sources (Uses):</b>			
General Obligation Notes Issued	519,953	519,953	0
Advances Out	<u>(150,000)</u>	<u>(150,000)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>369,953</u>	<u>369,953</u>	<u>0</u>
Net Change in Fund Balance	(978,526)	(349,448)	629,078
Fund Balance at Beginning of Year	926,792	926,792	0
Prior Year Encumbrances	<u>77,546</u>	<u>77,546</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 25,812</u>	<u>\$ 654,890</u>	<u>\$ 629,078</u>

**LICKING COUNTY, OHIO**

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**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, 2011**

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>DOG AND KENNEL FUND</b>			
<b>Revenues:</b>			
Charges for Services	\$ 67,765	\$ 53,326	\$ (14,439)
Licenses and Permits	380,336	445,481	65,145
Fines and Forfeitures	2,100	45,800	43,700
All Other Revenues	3,800	3,198	(602)
Total Revenues	<u>454,001</u>	<u>547,805</u>	<u>93,804</u>
<b>Expenditures:</b>			
Health:			
Personal Services	295,048	281,577	13,471
Materials and Supplies	37,230	29,378	7,852
Contractual Services	128,483	102,297	26,186
Other Expenditures	650	385	265
Capital Outlay	3,000	2,958	42
Total Expenditures	<u>464,411</u>	<u>416,595</u>	<u>47,816</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,410)	131,210	141,620
Fund Balance at Beginning of Year	217,767	217,767	0
Prior Year Encumbrances	10,911	10,911	0
Fund Balance at End of Year	<u>\$ 218,268</u>	<u>\$ 359,888</u>	<u>\$ 141,620</u>

**LICKING COUNTY, OHIO**

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***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, 2011***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 1,506,200	\$ 1,445,714	\$ (60,486)
Total Revenues	<u>1,506,200</u>	<u>1,445,714</u>	<u>(60,486)</u>
<b>Expenditures:</b>			
General Government:			
Personal Services	1,625,528	1,435,817	189,711
Materials and Supplies	12,420	9,934	2,486
Contractual Services	249,941	215,420	34,521
Other Expenditures	85,175	75,563	9,612
Capital Outlay	<u>12,564</u>	<u>11,787</u>	<u>777</u>
Total Expenditures	<u>1,985,628</u>	<u>1,748,521</u>	<u>237,107</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(479,428)	(302,807)	176,621
Fund Balance at Beginning of Year	2,332,946	2,332,946	0
Prior Year Encumbrances	<u>98,664</u>	<u>98,664</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,952,182</u>	<u>\$ 2,128,803</u>	<u>\$ 176,621</u>

**LICKING COUNTY, OHIO**

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**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, 2011**

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**MOTOR VEHICLE & GASOLINE TAX FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 6,283,128	\$ 6,407,487	\$ 124,359
Fines and Forfeitures	245,000	285,970	40,970
All Other Revenues	35,000	82,083	47,083
Total Revenues	<u>6,563,128</u>	<u>6,775,540</u>	<u>212,412</u>
<b>Expenditures:</b>			
Public Works:			
Personal Services	4,218,078	4,011,867	206,211
Materials and Supplies	1,563,655	1,460,151	103,504
Contractual Services	145,782	94,953	50,829
Other Expenditures	3,731	1,250	2,481
Capital Outlay	1,507,155	1,408,655	98,500
Total Expenditures	<u>7,438,401</u>	<u>6,976,876</u>	<u>461,525</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(875,273)	(201,336)	673,937
<b>Other Financing Sources (Uses):</b>			
Transfers In	90,000	0	(90,000)
Transfers Out	(99,175)	(99,096)	79
Total Other Financing Sources (Uses)	<u>(9,175)</u>	<u>(99,096)</u>	<u>(89,921)</u>
Net Change in Fund Balance	(884,448)	(300,432)	584,016
Fund Balance at Beginning of Year	648,996	648,996	0
Prior Year Encumbrances	245,870	245,870	0
Fund Balance at End of Year	<u>\$ 10,418</u>	<u>\$ 594,434</u>	<u>\$ 584,016</u>

**LICKING COUNTY, OHIO**

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**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, 2011**

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>ADULT PROBATION FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 356,679	\$ 356,679	\$ 0
Charges for Services	50,000	54,475	4,475
Total Revenues	<u>406,679</u>	<u>411,154</u>	<u>4,475</u>
<b>Expenditures:</b>			
Public Safety:			
Personal Services	358,870	354,899	3,971
Materials and Supplies	143,598	69,756	73,842
Contractual Services	33,615	31,016	2,599
Capital Outlay	42,462	38,077	4,385
Total Expenditures	<u>578,545</u>	<u>493,748</u>	<u>84,797</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(171,866)	(82,594)	89,272
Fund Balance at Beginning of Year	162,120	162,120	0
Prior Year Encumbrances	18,463	18,463	0
Fund Balance at End of Year	<u>\$ 8,717</u>	<u>\$ 97,989</u>	<u>\$ 89,272</u>

**LICKING COUNTY, OHIO**

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**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, 2011**

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	PLANNING FUND		Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 937,695	\$ 716,338	\$ (221,357)
Charges for Services	131,100	185,249	54,149
Investment Earnings	400	517	117
All Other Revenues	0	9,572	9,572
Total Revenues	<u>1,069,195</u>	<u>911,676</u>	<u>(157,519)</u>
<b>Expenditures:</b>			
Community and Economic Development:			
Personal Services	276,991	273,115	3,876
Materials and Supplies	1,050	425	625
Contractual Services	1,027,894	923,517	104,377
Other Expenditures	46,499	43,921	2,578
Total Expenditures	<u>1,352,434</u>	<u>1,240,978</u>	<u>111,456</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(283,239)	(329,302)	(46,063)
Fund Balance at Beginning of Year	243,007	243,007	0
Prior Year Encumbrances	190,484	190,484	0
Fund Balance at End of Year	<u>\$ 150,252</u>	<u>\$ 104,189</u>	<u>\$ (46,063)</u>

**LICKING COUNTY, OHIO**

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**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, 2011**

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**LITTER CONTROL AND RECYCLING FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 453,237	\$ 494,383	\$ 41,146
Charges for Services	27,469	27,469	0
All Other Revenues	0	25	25
Total Revenues	<u>480,706</u>	<u>521,877</u>	<u>41,171</u>
<b>Expenditures:</b>			
Public Works:			
Personal Services	337,319	330,371	6,948
Materials and Supplies	149,569	141,518	8,051
Contractual Services	11,319	9,389	1,930
Other Expenditures	5,009	4,068	941
Capital Outlay	38,519	37,082	1,437
Total Expenditures	<u>541,735</u>	<u>522,428</u>	<u>19,307</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(61,029)	(551)	60,478
Fund Balance at Beginning of Year	103,753	103,753	0
Prior Year Encumbrances	34,553	34,553	0
Fund Balance at End of Year	<u>\$ 77,277</u>	<u>\$ 137,755</u>	<u>\$ 60,478</u>

**LICKING COUNTY, OHIO**

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**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, 2011**

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 3,750,000	\$ 3,086,680	\$ (663,320)
Charges for Services	0	539,638	539,638
Total Revenues	<u>3,750,000</u>	<u>3,626,318</u>	<u>(123,682)</u>
<b>Expenditures:</b>			
Human Services:			
Personal Services	3,096,022	2,979,766	116,256
Materials and Supplies	72,234	46,250	25,984
Contractual Services	835,248	721,993	113,255
Other Expenditures	27,529	24,952	2,577
Capital Outlay	72,850	49,453	23,397
Total Expenditures	<u>4,103,883</u>	<u>3,822,414</u>	<u>281,469</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(353,883)	(196,096)	157,787
<b>Other Financing Sources (Uses):</b>			
Transfers In	600,000	600,000	0
Transfers Out	<u>(400,000)</u>	<u>(400,000)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>200,000</u>	<u>200,000</u>	<u>0</u>
Net Change in Fund Balance	(153,883)	3,904	157,787
Fund Balance at Beginning of Year	214,674	214,674	0
Prior Year Encumbrances	69,903	69,903	0
Fund Balance at End of Year	<u>\$ 130,694</u>	<u>\$ 288,481</u>	<u>\$ 157,787</u>

**LICKING COUNTY, OHIO**

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***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, 2011***

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**INDIGENT GUARDIANSHIP FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Fines and Forfeitures	<u>\$ 21,195</u>	<u>\$ 21,195</u>	<u>\$ 0</u>
Total Revenues	<u>21,195</u>	<u>21,195</u>	<u>0</u>
<b>Expenditures:</b>			
General Government:			
Other Expenditures	<u>23,314</u>	<u>23,314</u>	<u>0</u>
Total Expenditures	<u>23,314</u>	<u>23,314</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,119)	(2,119)	0
Fund Balance at Beginning of Year	<u>2,119</u>	<u>2,119</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**LICKING COUNTY, OHIO**

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***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, 2011***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 68,822	\$ 64,078	\$ (4,744)
Total Revenues	68,822	64,078	(4,744)
<b>Expenditures:</b>			
General Government:			
Contractual Services	126,310	99,801	26,509
Total Expenditures	126,310	99,801	26,509
Excess (Deficiency) of Revenues Over (Under) Expenditures	(57,488)	(35,723)	21,765
Fund Balance at Beginning of Year	99,131	99,131	0
Prior Year Encumbrances	21,781	21,781	0
Fund Balance at End of Year	\$ 63,424	\$ 85,189	\$ 21,765

**LICKING COUNTY, OHIO**

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***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, 2011***

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**COMPUTER REPLACEMENT FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	<u>\$ 36,980</u>	<u>\$ 35,088</u>	<u>\$ (1,892)</u>
Total Revenues	<u>36,980</u>	<u>35,088</u>	<u>(1,892)</u>
<b>Expenditures:</b>			
General Government:			
Contractual Services	<u>136,127</u>	<u>91,665</u>	<u>44,462</u>
Total Expenditures	<u>136,127</u>	<u>91,665</u>	<u>44,462</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(99,147)	(56,577)	42,570
Fund Balance at Beginning of Year	82,641	82,641	0
Prior Year Encumbrances	<u>30,707</u>	<u>30,707</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 14,201</u>	<u>\$ 56,771</u>	<u>\$ 42,570</u>

**LICKING COUNTY, OHIO**

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**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, 2011**

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**CERTIFICATE OF TITLE FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	<u>\$ 295,000</u>	<u>\$ 1,129,700</u>	<u>\$ 834,700</u>
Total Revenues	<u>295,000</u>	<u>1,129,700</u>	<u>834,700</u>
<b>Expenditures:</b>			
General Government:			
Personal Services	708,767	655,251	53,516
Materials and Supplies	17,186	16,457	729
Contractual Services	41,758	40,040	1,718
Other Expenditures	11,921	10,411	1,510
Capital Outlay	<u>7,350</u>	<u>6,268</u>	<u>1,082</u>
Total Expenditures	<u>786,982</u>	<u>728,427</u>	<u>58,555</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(491,982)	401,273	893,255
<b>Other Financing Sources (Uses):</b>			
Transfers Out	<u>(180,000)</u>	<u>(100,000)</u>	<u>80,000</u>
Total Other Financing Sources (Uses)	<u>(180,000)</u>	<u>(100,000)</u>	<u>80,000</u>
Net Change in Fund Balance	(671,982)	301,273	973,255
Fund Balance at Beginning of Year	1,027,312	1,027,312	0
Prior Year Encumbrances	<u>5,107</u>	<u>5,107</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 360,437</u>	<u>\$ 1,333,692</u>	<u>\$ 973,255</u>

**LICKING COUNTY, OHIO**

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***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, 2011***

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**COUNTY RECORDER EQUIPMENT FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	<u>\$ 96,000</u>	<u>\$ 98,579</u>	<u>\$ 2,579</u>
Total Revenues	<u>96,000</u>	<u>98,579</u>	<u>2,579</u>
<b>Expenditures:</b>			
General Government:			
Contractual Services	<u>311,684</u>	<u>147,942</u>	<u>163,742</u>
Total Expenditures	<u>311,684</u>	<u>147,942</u>	<u>163,742</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(215,684)	(49,363)	166,321
Fund Balance at Beginning of Year	284,446	284,446	0
Prior Year Encumbrances	<u>61,684</u>	<u>61,684</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 130,446</u>	<u>\$ 296,767</u>	<u>\$ 166,321</u>

**LICKING COUNTY, OHIO**

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***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, 2011***

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**CONCEALED HANDGUN LICENSING FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Licenses and Permits	<u>\$ 0</u>	<u>\$ 52,115</u>	<u>\$ 52,115</u>
Total Revenues	<u>0</u>	<u>52,115</u>	<u>52,115</u>
<b>Expenditures:</b>			
General Government:			
Personal Services	20,760	18,679	2,081
Contractual Services	<u>45,242</u>	<u>41,223</u>	<u>4,019</u>
Total Expenditures	<u>66,002</u>	<u>59,902</u>	<u>6,100</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(66,002)	(7,787)	58,215
Fund Balance at Beginning of Year	88,130	88,130	0
Prior Year Encumbrances	<u>5,242</u>	<u>5,242</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 27,370</u>	<u>\$ 85,585</u>	<u>\$ 58,215</u>

**LICKING COUNTY, OHIO**

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***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, 2011***

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	<b>SHERIFF GRANTS FUND</b>		Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	<u>(Negative)</u>
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 177,614	\$ 194,716	\$ 17,102
Total Revenues	<u>177,614</u>	<u>194,716</u>	<u>17,102</u>
<b>Expenditures:</b>			
Public Safety:			
Personal Services	208,114	206,793	1,321
Capital Outlay	<u>13,798</u>	<u>13,798</u>	<u>0</u>
Total Expenditures	<u>221,912</u>	<u>220,591</u>	<u>1,321</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(44,298)	(25,875)	18,423
Fund Balance at Beginning of Year	37,903	37,903	0
Prior Year Encumbrances	<u>13,798</u>	<u>13,798</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 7,403</u>	<u>\$ 25,826</u>	<u>\$ 18,423</u>

**LICKING COUNTY, OHIO**

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***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, 2011***

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**LOCAL DELINQUENCY PREVENTION FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Expenditures:</b>			
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**

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***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, 2011***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Fines and Forfeitures	<u>\$ 783</u>	<u>\$ 1,115</u>	<u>\$ 332</u>
Total Revenues	<u>783</u>	<u>1,115</u>	<u>332</u>
<b>Expenditures:</b>			
Public Safety:			
Contractual Services	<u>6,993</u>	<u>0</u>	<u>6,993</u>
Total Expenditures	<u>6,993</u>	<u>0</u>	<u>6,993</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,210)	1,115	7,325
Fund Balance at Beginning of Year	<u>6,629</u>	<u>6,629</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 419</u>	<u>\$ 7,744</u>	<u>\$ 7,325</u>

**LICKING COUNTY, OHIO**

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***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, 2011***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 0	\$ 420	\$ 420
Total Revenues	0	420	420
<b>Expenditures:</b>			
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	420	420
Fund Balance at Beginning of Year	240	240	0
Fund Balance at End of Year	\$ 240	\$ 660	\$ 420

**LICKING COUNTY, OHIO**

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**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, 2011**

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 940,165	\$ 940,165	\$ 0
Total Revenues	940,165	940,165	0
<b>Expenditures:</b>			
Public Safety:			
Personal Services	858,420	810,230	48,190
Materials and Supplies	37,747	34,250	3,497
Contractual Services	126,081	97,742	28,339
Other Expenditures	597	597	0
Total Expenditures	1,022,845	942,819	80,026
Excess (Deficiency) of Revenues Over (Under) Expenditures	(82,680)	(2,654)	80,026
Fund Balance at Beginning of Year	137,192	137,192	0
Prior Year Encumbrances	61,638	61,638	0
Fund Balance at End of Year	\$ 116,150	\$ 196,176	\$ 80,026

**LICKING COUNTY, OHIO**

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***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, 2011***

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**EMERGENCY PLANNING FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	<u>\$ 0</u>	<u>\$ 27,156</u>	<u>\$ 27,156</u>
Total Revenues	<u>0</u>	<u>27,156</u>	<u>27,156</u>
<b>Expenditures:</b>			
Public Safety:			
Contractual Services	2,130	1,268	862
Other Expenditures	<u>26,114</u>	<u>25,987</u>	<u>127</u>
Total Expenditures	<u>28,244</u>	<u>27,255</u>	<u>989</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(28,244)	(99)	28,145
Fund Balance at Beginning of Year	49,847	49,847	0
Prior Year Encumbrances	<u>1,244</u>	<u>1,244</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 22,847</u>	<u>\$ 50,992</u>	<u>\$ 28,145</u>

**LICKING COUNTY, OHIO**

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***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, 2011***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Expenditures:</b>			
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**

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***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, 2011***

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**SOUTHWEST LICKING WATERSHED FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Expenditures:</b>			
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**

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***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, 2011***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Expenditures:</b>			
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**

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***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, 2011***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Licenses and Permits	\$ 1,109	\$ 1,052	\$ (57)
Total Revenues	<u>1,109</u>	<u>1,052</u>	<u>(57)</u>
<b>Expenditures:</b>			
Human Services:			
Contractual Services	<u>8,429</u>	<u>0</u>	<u>8,429</u>
Total Expenditures	<u>8,429</u>	<u>0</u>	<u>8,429</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,320)	1,052	8,372
Fund Balance at Beginning of Year	<u>7,488</u>	<u>7,488</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 168</u>	<u>\$ 8,540</u>	<u>\$ 8,372</u>

**LICKING COUNTY, OHIO**

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***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, 2011***

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**BUILDINGS AND FLOOD PLAIN FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Expenditures:</b>			
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**

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***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, 2011***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Licenses and Permits	\$ 30,400	\$ 40,802	\$ 10,402
Total Revenues	<u>30,400</u>	<u>40,802</u>	<u>10,402</u>
<b>Expenditures:</b>			
Human Services:			
Contractual Services	<u>50,000</u>	<u>39,660</u>	<u>10,340</u>
Total Expenditures	<u>50,000</u>	<u>39,660</u>	<u>10,340</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(19,600)	1,142	20,742
Fund Balance at Beginning of Year	<u>21,410</u>	<u>21,410</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,810</u>	<u>\$ 22,552</u>	<u>\$ 20,742</u>

**LICKING COUNTY, OHIO**

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***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, 2011***

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**COUNTY COURT SPECIAL PROJECTS FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Fines and Forfeitures	<u>\$ 0</u>	<u>\$ 59,995</u>	<u>\$ 59,995</u>
Total Revenues	<u>0</u>	<u>59,995</u>	<u>59,995</u>
<b>Expenditures:</b>			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	59,995	59,995
Fund Balance at Beginning of Year	<u>109,025</u>	<u>109,025</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 109,025</u>	<u>\$ 169,020</u>	<u>\$ 59,995</u>

**LICKING COUNTY, OHIO**

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***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, 2011***

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**INDIGENT COUNSEL FEES FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	<u>\$ 1,113</u>	<u>\$ 1,813</u>	<u>\$ 700</u>
Total Revenues	<u>1,113</u>	<u>1,813</u>	<u>700</u>
<b>Expenditures:</b>			
General Government:			
Contractual Services	<u>22,944</u>	<u>1,995</u>	<u>20,949</u>
Total Expenditures	<u>22,944</u>	<u>1,995</u>	<u>20,949</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(21,831)	(182)	21,649
Fund Balance at Beginning of Year	<u>21,427</u>	<u>21,427</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ (404)</u>	<u>\$ 21,245</u>	<u>\$ 21,649</u>

**LICKING COUNTY, OHIO**

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***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, 2011***

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**CORONERS LABORATORY FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	<u>\$ 140,000</u>	<u>\$ 143,189</u>	<u>\$ 3,189</u>
Total Revenues	<u>140,000</u>	<u>143,189</u>	<u>3,189</u>
<b>Expenditures:</b>			
General Government:			
Materials and Supplies	<u>249,686</u>	<u>217,259</u>	<u>32,427</u>
Total Expenditures	<u>249,686</u>	<u>217,259</u>	<u>32,427</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(109,686)	(74,070)	35,616
Fund Balance at Beginning of Year	237,668	237,668	0
Prior Year Encumbrances	<u>42,186</u>	<u>42,186</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 170,168</u>	<u>\$ 205,784</u>	<u>\$ 35,616</u>

**LICKING COUNTY, OHIO**

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***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, 2011***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 375,000	\$ 385,683	\$ 10,683
Total Revenues	<u>375,000</u>	<u>385,683</u>	<u>10,683</u>
<b>Expenditures:</b>			
General Government:			
Personal Services	434,929	434,811	118
Materials and Supplies	1,150	874	276
Contractual Services	71,984	56,928	15,056
Other Expenditures	500	216	284
Capital Outlay	<u>2,780</u>	<u>0</u>	<u>2,780</u>
Total Expenditures	<u>511,343</u>	<u>492,829</u>	<u>18,514</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(136,343)	(107,146)	29,197
Fund Balance at Beginning of Year	422,485	422,485	0
Prior Year Encumbrances	<u>11,332</u>	<u>11,332</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 297,474</u>	<u>\$ 326,671</u>	<u>\$ 29,197</u>

**LICKING COUNTY, OHIO**

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***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, 2011***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 58,884	\$ 319,969	\$ 261,085
Fines and Forfeitures	0	69,926	69,926
Total Revenues	<u>58,884</u>	<u>389,895</u>	<u>331,011</u>
<b>Expenditures:</b>			
Public Safety:			
Contractual Services	120,054	371,551	(251,497)
Total Expenditures	<u>120,054</u>	<u>371,551</u>	<u>(251,497)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(61,170)	18,344	79,514
Fund Balance at Beginning of Year	198,911	198,911	0
Prior Year Encumbrances	127	127	0
Fund Balance at End of Year	<u>\$ 137,868</u>	<u>\$ 217,382</u>	<u>\$ 79,514</u>

**LICKING COUNTY, OHIO**

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***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, 2011***

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**OPEN SPACE AND RECREATION FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Expenditures:</b>			
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>61,911</u>	<u>61,911</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 61,911</u>	<u>\$ 61,911</u>	<u>\$ 0</u>

**LICKING COUNTY, OHIO**

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**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, 2011**

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**911 WIRELESS FUNDING FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	<u>\$ 0</u>	<u>\$ 345,126</u>	<u>\$ 345,126</u>
Total Revenues	<u>0</u>	<u>345,126</u>	<u>345,126</u>
<b>Expenditures:</b>			
Public Safety:			
Capital Outlay	<u>1,349,326</u>	<u>88,161</u>	<u>1,261,165</u>
Total Expenditures	<u>1,349,326</u>	<u>88,161</u>	<u>1,261,165</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,349,326)	256,965	1,606,291
Fund Balance at Beginning of Year	1,384,149	1,384,149	0
Prior Year Encumbrances	<u>13,525</u>	<u>13,525</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 48,348</u>	<u>\$ 1,654,639</u>	<u>\$ 1,606,291</u>

**LICKING COUNTY, OHIO**

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***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, 2011***

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**DEPARTMENT OF YOUTH SERVICES FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 347,097	\$ 447,359	\$ 100,262
Total Revenues	<u>347,097</u>	<u>447,359</u>	<u>100,262</u>
<b>Expenditures:</b>			
Public Safety:			
Personal Services	271,596	244,918	26,678
Materials and Supplies	641	641	0
Contractual Services	177,660	136,746	40,914
Other Expenditures	<u>13,623</u>	<u>12,893</u>	<u>730</u>
Total Expenditures	<u>463,520</u>	<u>395,198</u>	<u>68,322</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(116,423)	52,161	168,584
Fund Balance at Beginning of Year	596,215	596,215	0
Prior Year Encumbrances	<u>13,142</u>	<u>13,142</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 492,934</u>	<u>\$ 661,518</u>	<u>\$ 168,584</u>

**LICKING COUNTY, OHIO**

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***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, 2011***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 500,000	\$ 554,012	\$ 54,012
Charges for Services	1,538,917	1,610,875	71,958
All Other Revenues	30,000	38,894	8,894
Total Revenues	<u>2,068,917</u>	<u>2,203,781</u>	<u>134,864</u>
<b>Expenditures:</b>			
General Government:			
Personal Services	375,869	374,934	935
Materials and Supplies	2,000	1,954	46
Contractual Services	2,046,745	1,988,054	58,691
Other Expenditures	4,000	3,634	366
Capital Outlay	14,561	14,384	177
Total Expenditures	<u>2,443,175</u>	<u>2,382,960</u>	<u>60,215</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(374,258)	(179,179)	195,079
<b>Other Financing Sources (Uses):</b>			
Transfers In	65,000	65,000	0
Total Other Financing Sources (Uses)	<u>65,000</u>	<u>65,000</u>	<u>0</u>
Net Change in Fund Balance	(309,258)	(114,179)	195,079
Fund Balance at Beginning of Year	33,045	33,045	0
Prior Year Encumbrances	141,232	141,232	0
Fund Balance at End of Year	<u>\$ (134,981)</u>	<u>\$ 60,098</u>	<u>\$ 195,079</u>

**LICKING COUNTY, OHIO**

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***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, 2011***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Special Assessments	<u>\$ 20,685</u>	<u>\$ 134,468</u>	<u>\$ 113,783</u>
Total Revenues	<u>20,685</u>	<u>134,468</u>	<u>113,783</u>
<b>Expenditures:</b>			
Public Works:			
Contractual Services	<u>420,726</u>	<u>70,862</u>	<u>349,864</u>
Total Expenditures	<u>420,726</u>	<u>70,862</u>	<u>349,864</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(400,041)	63,606	463,647
Fund Balance at Beginning of Year	385,737	385,737	0
Prior Year Encumbrances	<u>4,989</u>	<u>4,989</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ (9,315)</u>	<u>\$ 454,332</u>	<u>\$ 463,647</u>

**LICKING COUNTY, OHIO**

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***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, 2011***

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**HOMELAND SECURITY GRANT FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	<u>\$ 102,944</u>	<u>\$ 101,944</u>	<u>\$ (1,000)</u>
Total Revenues	<u>102,944</u>	<u>101,944</u>	<u>(1,000)</u>
<b>Expenditures:</b>			
Public Safety:			
Contractual Services	18,180	18,180	0
Capital Outlay	<u>86,504</u>	<u>85,724</u>	<u>780</u>
Total Expenditures	<u>104,684</u>	<u>103,904</u>	<u>780</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,740)	(1,960)	(220)
Fund Balance at Beginning of Year	<u>3,436</u>	<u>3,436</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,696</u>	<u>\$ 1,476</u>	<u>\$ (220)</u>

**LICKING COUNTY, OHIO**

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***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, 2011***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Fines and Forfeitures	\$ 75,250	\$ 88,099	\$ 12,849
Total Revenues	<u>75,250</u>	<u>88,099</u>	<u>12,849</u>
<b>Expenditures:</b>			
General Government:			
Personal Services	29,085	28,468	617
Materials and Supplies	83,536	70,117	13,419
Contractual Services	698	694	4
Other Expenditures	<u>3,760</u>	<u>3,210</u>	<u>550</u>
Total Expenditures	<u>117,079</u>	<u>102,489</u>	<u>14,590</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(41,829)	(14,390)	27,439
Fund Balance at Beginning of Year	72,594	72,594	0
Prior Year Encumbrances	<u>19,959</u>	<u>19,959</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 50,724</u>	<u>\$ 78,163</u>	<u>\$ 27,439</u>

**LICKING COUNTY, OHIO**

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**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, 2011**

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 0	\$ 22,106	\$ 22,106
Total Revenues	0	22,106	22,106
<b>Expenditures:</b>			
General Government:			
Contractual Services	33,144	8,035	25,109
Total Expenditures	33,144	8,035	25,109
Excess (Deficiency) of Revenues Over (Under) Expenditures	(33,144)	14,071	47,215
Fund Balance at Beginning of Year	51,109	51,109	0
Prior Year Encumbrances	8,144	8,144	0
Fund Balance at End of Year	\$ 26,109	\$ 73,324	\$ 47,215

**LICKING COUNTY, OHIO**

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***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, 2011***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Fines and Forfeitures	\$ 0	\$ 280	\$ 280
Total Revenues	0	280	280
<b>Expenditures:</b>			
General Government:			
Personal Services	17,487	17,290	197
Contractual Services	54,812	20,838	33,974
Total Expenditures	72,299	38,128	34,171
Excess (Deficiency) of Revenues Over (Under) Expenditures	(72,299)	(37,848)	34,451
<b>Other Financing Sources (Uses):</b>			
Advances Out	(66)	0	66
Total Other Financing Sources (Uses)	(66)	0	66
Net Change in Fund Balance	(72,365)	(37,848)	34,517
Fund Balance at Beginning of Year	159,113	159,113	0
Prior Year Encumbrances	7,152	7,152	0
Fund Balance at End of Year	\$ 93,900	\$ 128,417	\$ 34,517

**LICKING COUNTY, OHIO**

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***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, 2011***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 0	\$ 155,520	\$ 155,520
Total Revenues	0	155,520	155,520
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	6,000,000	4,595,000	1,405,000
Interest and Fiscal Charges	342,127	251,651	90,476
Total Expenditures	6,342,127	4,846,651	1,495,476
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,342,127)	(4,691,131)	1,650,996
<b>Other Financing Sources (Uses):</b>			
General Obligation Notes Issued	2,300,000	2,329,047	29,047
Transfers In	800,000	820,779	20,779
Transfers Out	0	(104,635)	(104,635)
Total Other Financing Sources (Uses)	3,100,000	3,045,191	(54,809)
Net Change in Fund Balance	(3,242,127)	(1,645,940)	1,596,187
Fund Balance at Beginning of Year	3,331,763	3,331,763	0
Fund Balance at End of Year	\$ 89,636	\$ 1,685,823	\$ 1,596,187

**LICKING COUNTY, OHIO**

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***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, 2011***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Special Assessments	\$ 0	\$ 36,496	\$ 36,496
Total Revenues	0	36,496	36,496
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	26,019	26,019	0
Interest and Fiscal Charges	64,886	21,128	43,758
Total Expenditures	90,905	47,147	43,758
Excess (Deficiency) of Revenues Over (Under) Expenditures	(90,905)	(10,651)	80,254
Fund Balance at Beginning of Year	90,905	90,905	0
Fund Balance at End of Year	\$ 0	\$ 80,254	\$ 80,254

**LICKING COUNTY, OHIO**

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**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, 2011**

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
All Other Revenues	\$ 0	\$ 48	\$ 48
Total Revenues	<u>0</u>	<u>48</u>	<u>48</u>
<b>Expenditures:</b>			
Capital Outlay	2,147	0	2,147
Total Expenditures	<u>2,147</u>	<u>0</u>	<u>2,147</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,147)	48	2,195
Fund Balance at Beginning of Year	<u>33,452</u>	<u>33,452</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 31,305</u>	<u>\$ 33,500</u>	<u>\$ 2,195</u>

**LICKING COUNTY, OHIO**

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***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, 2011***

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**AIRPORT CONSTRUCTION FUND**

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

**LICKING COUNTY, OHIO**

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***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, 2011***

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	CAPITAL GRANTS FUND		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	5,753	5,753	0
Fund Balance at End of Year	\$ 5,753	\$ 5,753	\$ 0

**LICKING COUNTY, OHIO**

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**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, 2011**

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	BIKE PATH FUND		Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
<b>Revenues:</b>			
All Other Revenues	\$ 57,000	\$ 57,000	\$ 0
Total Revenues	<u>57,000</u>	<u>57,000</u>	<u>0</u>
<b>Expenditures:</b>			
Capital Outlay	<u>62,594</u>	<u>18,403</u>	<u>44,191</u>
Total Expenditures	<u>62,594</u>	<u>18,403</u>	<u>44,191</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,594)	38,597	44,191
Fund Balance at Beginning of Year	<u>5,594</u>	<u>5,594</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 44,191</u>	<u>\$ 44,191</u>

**LICKING COUNTY, OHIO**

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***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, 2011***

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**COMPUTER ACQUISITION FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Expenditures:</b>			
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**

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***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, 2011***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Expenditures:</b>			
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***

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

***Agency Funds***

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**Board of Health Fund**

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

**Community Mental Health Fund**

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

**Soil and Water Conservation Fund**

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

**Solid Waste Disposal Fund**

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

**Licking Parks District Fund**

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

**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***

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**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.

**CODE-TF Fund**

To account for funds held for the Central Ohio Drug Enforcement Task Force.

**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***

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**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, 2011**

	Balance December 31, 2010	Additions	Deductions	Balance December 31, 2011
<b><u>Board of Health</u></b>				
Assets:				
Pooled Cash and Investments	\$1,308,860	\$5,477,235	(\$5,221,650)	\$1,564,445
Total Assets	<u>\$1,308,860</u>	<u>\$5,477,235</u>	<u>(\$5,221,650)</u>	<u>\$1,564,445</u>
Liabilities:				
Undistributed Monies	\$1,308,860	\$5,477,235	(\$5,221,650)	\$1,564,445
Total Liabilities	<u>\$1,308,860</u>	<u>\$5,477,235</u>	<u>(\$5,221,650)</u>	<u>\$1,564,445</u>
<b><u>Community Mental Health</u></b>				
Assets:				
Pooled Cash and Investments	\$4,600,691	\$18,193,136	(\$17,473,609)	\$5,320,218
Total Assets	<u>\$4,600,691</u>	<u>\$18,193,136</u>	<u>(\$17,473,609)</u>	<u>\$5,320,218</u>
Liabilities:				
Undistributed Monies	\$4,600,691	\$18,193,136	(\$17,473,609)	\$5,320,218
Total Liabilities	<u>\$4,600,691</u>	<u>\$18,193,136</u>	<u>(\$17,473,609)</u>	<u>\$5,320,218</u>
<b><u>Soil and Water Conservation</u></b>				
Assets:				
Pooled Cash and Investments	\$195,865	\$1,290,797	(\$1,332,581)	\$154,081
Total Assets	<u>\$195,865</u>	<u>\$1,290,797</u>	<u>(\$1,332,581)</u>	<u>\$154,081</u>
Liabilities:				
Undistributed Monies	\$195,865	\$1,290,797	(\$1,332,581)	\$154,081
Total Liabilities	<u>\$195,865</u>	<u>\$1,290,797</u>	<u>(\$1,332,581)</u>	<u>\$154,081</u>
<b><u>Solid Waste Disposal</u></b>				
Assets:				
Pooled Cash and Investments	\$4,146,174	\$2,232,483	(\$2,089,174)	\$4,289,483
Total Assets	<u>\$4,146,174</u>	<u>\$2,232,483</u>	<u>(\$2,089,174)</u>	<u>\$4,289,483</u>
Liabilities:				
Undistributed Monies	\$4,146,174	\$2,232,483	(\$2,089,174)	\$4,289,483
Total Liabilities	<u>\$4,146,174</u>	<u>\$2,232,483</u>	<u>(\$2,089,174)</u>	<u>\$4,289,483</u>

(Continued)

**LICKING COUNTY, OHIO**

**Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2011**

	Balance December 31, 2010	Additions	Deductions	Balance December 31, 2011
<u>Licking Parks District</u>				
Assets:				
Pooled Cash and Investments	\$51,307	\$227,400	(\$220,512)	\$58,195
Total Assets	\$51,307	\$227,400	(\$220,512)	\$58,195
Liabilities:				
Undistributed Monies	\$51,307	\$227,400	(\$220,512)	\$58,195
Total Liabilities	\$51,307	\$227,400	(\$220,512)	\$58,195
<u>Metropolitan Planning Organization</u>				
Assets:				
Pooled Cash and Investments	\$324,705	\$378,454	(\$283,173)	\$419,986
Total Assets	\$324,705	\$378,454	(\$283,173)	\$419,986
Liabilities:				
Undistributed Monies	\$324,705	\$378,454	(\$283,173)	\$419,986
Total Liabilities	\$324,705	\$378,454	(\$283,173)	\$419,986
<u>Property Tax</u>				
Assets:				
Pooled Cash and Investments	\$6,615,195	\$193,010,720	(\$192,961,682)	\$6,664,233
Receivables:				
Taxes	171,656,300	178,096,667	(171,656,300)	178,096,667
Special Assessments	13,482,957	12,104,021	(13,482,957)	12,104,021
Total Assets	\$191,754,452	\$383,211,408	(\$378,100,939)	\$196,864,921
Liabilities:				
Intergovernmental Payable	\$191,754,452	\$383,211,408	(\$378,100,939)	\$196,864,921
Total Liabilities	\$191,754,452	\$383,211,408	(\$378,100,939)	\$196,864,921
<u>Undivided Tax</u>				
Assets:				
Pooled Cash and Investments	\$1,159,522	\$71,502,695	(\$71,291,808)	\$1,370,409
Total Assets	\$1,159,522	\$71,502,695	(\$71,291,808)	\$1,370,409
Liabilities:				
Intergovernmental Payable	\$1,159,522	\$71,502,695	(\$71,291,808)	\$1,370,409
Total Liabilities	\$1,159,522	\$71,502,695	(\$71,291,808)	\$1,370,409

(Continued)

**LICKING COUNTY, OHIO**

**Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2011**

	Balance December 31, 2010	Additions	Deductions	Balance December 31, 2011
<u>Undivided Local Government</u>				
Assets:				
Pooled Cash and Investments	\$27,913	\$6,600,197	(\$6,569,873)	\$58,237
Receivables:				
Intergovernmental	297,512	1,418,818	(297,512)	1,418,818
Total Assets	<u>\$325,425</u>	<u>\$8,019,015</u>	<u>(\$6,867,385)</u>	<u>\$1,477,055</u>
Liabilities:				
Intergovernmental Payable	\$325,425	\$8,019,015	(\$6,867,385)	\$1,477,055
Total Liabilities	<u>\$325,425</u>	<u>\$8,019,015</u>	<u>(\$6,867,385)</u>	<u>\$1,477,055</u>
<u>Libraries</u>				
Assets:				
Pooled Cash and Investments	\$2	\$4,695,317	(\$4,695,317)	\$2
Receivables:				
Intergovernmental	340,136	1,923,977	(340,136)	1,923,977
Total Assets	<u>\$340,138</u>	<u>\$6,619,294</u>	<u>(\$5,035,453)</u>	<u>\$1,923,979</u>
Liabilities:				
Intergovernmental Payable	\$340,138	\$6,619,294	(\$5,035,453)	\$1,923,979
Total Liabilities	<u>\$340,138</u>	<u>\$6,619,294</u>	<u>(\$5,035,453)</u>	<u>\$1,923,979</u>
<u>Law Library</u>				
Assets:				
Pooled Cash and Investments	\$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>
<u>Motor Vehicle License Tax</u>				
Assets:				
Pooled Cash and Investments	\$0	\$4,797,465	(\$4,797,465)	\$0
Receivables:				
Intergovernmental	490,216	544,617	(490,216)	544,617
Total Assets	<u>\$490,216</u>	<u>\$5,342,082</u>	<u>(\$5,287,681)</u>	<u>\$544,617</u>
Liabilities:				
Intergovernmental Payable	\$490,216	\$544,617	(\$490,216)	\$544,617
Undistributed Monies	0	4,797,465	(4,797,465)	0
Total Liabilities	<u>\$490,216</u>	<u>\$5,342,082</u>	<u>(\$5,287,681)</u>	<u>\$544,617</u>

(Continued)

**LICKING COUNTY, OHIO**

**Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2011**

	Balance December 31, 2010	Additions	Deductions	Balance December 31, 2011
<u>Motor Vehicle Permissive Tax</u>				
Assets:				
Pooled Cash and Investments	\$939,066	\$899,981	(\$591,714)	\$1,247,333
Receivables:				
Intergovernmental	232,653	220,534	(232,653)	220,534
Total Assets	<u>\$1,171,719</u>	<u>\$1,120,515</u>	<u>(\$824,367)</u>	<u>\$1,467,867</u>
Liabilities:				
Intergovernmental Payable	\$1,171,719	\$1,120,515	(\$824,367)	\$1,467,867
Total Liabilities	<u>\$1,171,719</u>	<u>\$1,120,515</u>	<u>(\$824,367)</u>	<u>\$1,467,867</u>
<u>Advance Pay Real Estate</u>				
Assets:				
Pooled Cash and Investments	\$12,022	\$1,226	(\$1,511)	\$11,737
Total Assets	<u>\$12,022</u>	<u>\$1,226</u>	<u>(\$1,511)</u>	<u>\$11,737</u>
Liabilities:				
Undistributed Monies	\$12,022	\$1,226	(\$1,511)	\$11,737
Total Liabilities	<u>\$12,022</u>	<u>\$1,226</u>	<u>(\$1,511)</u>	<u>\$11,737</u>
<u>Hotel - Motel Tax</u>				
Assets:				
Pooled Cash and Investments	\$43,660	\$381,736	(\$382,879)	\$42,517
Total Assets	<u>\$43,660</u>	<u>\$381,736</u>	<u>(\$382,879)</u>	<u>\$42,517</u>
Liabilities:				
Undistributed Monies	\$43,660	\$381,736	(\$382,879)	\$42,517
Total Liabilities	<u>\$43,660</u>	<u>\$381,736</u>	<u>(\$382,879)</u>	<u>\$42,517</u>
<u>CODE-TF</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$551,517	\$764,691	(\$722,168)	\$594,040
Total Assets	<u>\$551,517</u>	<u>\$764,691</u>	<u>(\$722,168)</u>	<u>\$594,040</u>
Liabilities:				
Undistributed Monies	\$551,517	\$764,691	(\$722,168)	\$594,040
Total Liabilities	<u>\$551,517</u>	<u>\$764,691</u>	<u>(\$722,168)</u>	<u>\$594,040</u>

(Continued)

**LICKING COUNTY, OHIO**

**Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2011**

	Balance December 31, 2010	Additions	Deductions	Balance December 31, 2011
<u>County Court</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$1,477,919	\$36,430,414	(\$36,032,158)	\$1,876,175
Total Assets	<u>\$1,477,919</u>	<u>\$36,430,414</u>	<u>(\$36,032,158)</u>	<u>\$1,876,175</u>
Liabilities:				
Undistributed Monies	\$1,477,919	\$36,430,414	(\$36,032,158)	\$1,876,175
Total Liabilities	<u>\$1,477,919</u>	<u>\$36,430,414</u>	<u>(\$36,032,158)</u>	<u>\$1,876,175</u>
<u>Alimony and Child Support</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$28,083	\$1,840,606	(\$1,843,740)	\$24,949
Total Assets	<u>\$28,083</u>	<u>\$1,840,606</u>	<u>(\$1,843,740)</u>	<u>\$24,949</u>
Liabilities:				
Undistributed Monies	\$28,083	\$1,840,606	(\$1,843,740)	\$24,949
Total Liabilities	<u>\$28,083</u>	<u>\$1,840,606</u>	<u>(\$1,843,740)</u>	<u>\$24,949</u>
<u>Inmate</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$26,150	\$592,841	(\$596,801)	\$22,190
Total Assets	<u>\$26,150</u>	<u>\$592,841</u>	<u>(\$596,801)</u>	<u>\$22,190</u>
Liabilities:				
Undistributed Monies	\$26,150	\$592,841	(\$596,801)	\$22,190
Total Liabilities	<u>\$26,150</u>	<u>\$592,841</u>	<u>(\$596,801)</u>	<u>\$22,190</u>
<u>Sheriff</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$251,569	\$6,448,743	(\$6,539,598)	\$160,714
Total Assets	<u>\$251,569</u>	<u>\$6,448,743</u>	<u>(\$6,539,598)</u>	<u>\$160,714</u>
Liabilities:				
Undistributed Monies	\$251,569	\$6,448,743	(\$6,539,598)	\$160,714
Total Liabilities	<u>\$251,569</u>	<u>\$6,448,743</u>	<u>(\$6,539,598)</u>	<u>\$160,714</u>

(Continued)

**LICKING COUNTY, OHIO**

**Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2011**

	Balance December 31, 2010	Additions	Deductions	Balance December 31, 2011
<b><u>Resident</u></b>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$7,587	\$0	(\$7,587)	\$0
Total Assets	<u>\$7,587</u>	<u>\$0</u>	<u>(\$7,587)</u>	<u>\$0</u>
Liabilities:				
Undistributed Monies	\$7,587	\$0	(\$7,587)	\$0
Total Liabilities	<u>\$7,587</u>	<u>\$0</u>	<u>(\$7,587)</u>	<u>\$0</u>
<b><u>Workers Compensation</u></b>				
Assets:				
Pooled Cash and Investments	\$1,007,556	\$797,237	(\$540,787)	\$1,264,006
Total Assets	<u>\$1,007,556</u>	<u>\$797,237</u>	<u>(\$540,787)</u>	<u>\$1,264,006</u>
Liabilities:				
Undistributed Monies	\$1,007,556	\$797,237	(\$540,787)	\$1,264,006
Total Liabilities	<u>\$1,007,556</u>	<u>\$797,237</u>	<u>(\$540,787)</u>	<u>\$1,264,006</u>
<b><u>Board of Elections Fees</u></b>				
Assets:				
Pooled Cash and Investments	\$50	\$4,755	(\$4,205)	\$600
Total Assets	<u>\$50</u>	<u>\$4,755</u>	<u>(\$4,205)</u>	<u>\$600</u>
Liabilities:				
Undistributed Monies	\$50	\$4,755	(\$4,205)	\$600
Total Liabilities	<u>\$50</u>	<u>\$4,755</u>	<u>(\$4,205)</u>	<u>\$600</u>
<b><u>Law Enforcement Training</u></b>				
Assets:				
Pooled Cash and Investments	\$20,271	\$2,740	(\$2,674)	\$20,337
Total Assets	<u>\$20,271</u>	<u>\$2,740</u>	<u>(\$2,674)</u>	<u>\$20,337</u>
Liabilities:				
Undistributed Monies	\$20,271	\$2,740	(\$2,674)	\$20,337
Total Liabilities	<u>\$20,271</u>	<u>\$2,740</u>	<u>(\$2,674)</u>	<u>\$20,337</u>

(Continued)

**LICKING COUNTY, OHIO**

**Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2011**

	Balance December 31, 2010	Additions	Deductions	Balance December 31, 2011
<b><u>Family and Children First</u></b>				
Assets:				
Pooled Cash and Investments	\$665,648	\$807,773	(\$783,765)	\$689,656
Total Assets	<u>\$665,648</u>	<u>\$807,773</u>	<u>(\$783,765)</u>	<u>\$689,656</u>
Liabilities:				
Undistributed Monies	\$665,648	\$807,773	(\$783,765)	\$689,656
Total Liabilities	<u>\$665,648</u>	<u>\$807,773</u>	<u>(\$783,765)</u>	<u>\$689,656</u>
<b><u>Total - All Agency Funds</u></b>				
Assets:				
Pooled Cash and Investments	\$21,671,424	\$312,066,038	(\$309,966,547)	\$23,176,875
Cash and Cash Equivalents in Segregated Accounts	1,791,308	45,312,604	(45,019,884)	2,678,068
Receivables:				
Taxes	171,656,300	178,096,667	(171,656,300)	178,096,667
Intergovernmental	1,360,517	4,107,946	(1,360,517)	4,107,946
Special Assessments	13,482,957	12,104,021	(13,482,957)	12,104,021
Total Assets	<u>\$209,962,506</u>	<u>\$551,687,276</u>	<u>(\$541,486,205)</u>	<u>\$220,163,577</u>
Liabilities:				
Intergovernmental Payable	\$195,241,472	\$471,017,544	(\$462,610,168)	\$203,648,848
Undistributed Monies	14,721,034	80,669,732	(78,876,037)	16,514,729
Total Liabilities	<u>\$209,962,506</u>	<u>\$551,687,276</u>	<u>(\$541,486,205)</u>	<u>\$220,163,577</u>





## STATISTICAL TABLES

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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

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<b>Financial Trends</b>	S 2 – S 13
These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	
<b>Revenue Capacity</b>	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.	
<b>Debt Capacity</b>	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.	
<b>Economic and Demographic Information</b>	S 34 – S 37
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.	
<b>Operating Information</b>	S 38 – S 47
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.	
<b>Sources Note:</b>	
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 Nine Years  
(accrual basis of accounting)*

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
<b>Governmental Activities:</b>				
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>
<b>Business-type Activities:</b>				
Invested in Capital Assets, Net of Related Debt	\$9,066,867	\$8,895,219	\$8,539,983	\$2,164,975
Unrestricted	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>
<b>Primary Government:</b>				
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**

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2007	2008	2009	2010	2011
\$51,580,909	\$53,209,177	\$53,870,514	\$55,042,863	\$53,703,886
26,352,190	24,638,502	23,768,761	27,214,456	28,749,691
30,842,089	28,828,702	26,020,681	25,885,998	21,432,947
<u>\$108,775,188</u>	<u>\$106,676,381</u>	<u>\$103,659,956</u>	<u>\$108,143,317</u>	<u>\$103,886,524</u>
\$7,743,661	\$7,312,193	\$7,783,689	\$8,491,693	\$8,061,612
3,767,199	3,761,862	4,020,571	4,108,218	4,256,578
<u>\$11,510,860</u>	<u>\$11,074,055</u>	<u>\$11,804,260</u>	<u>\$12,599,911</u>	<u>\$12,318,190</u>
\$59,324,570	\$60,521,370	\$61,654,203	\$63,534,556	\$61,765,498
26,352,190	24,638,502	23,768,761	27,214,456	28,749,691
34,609,288	32,590,564	30,041,252	29,994,216	25,689,525
<u>\$120,286,048</u>	<u>\$117,750,436</u>	<u>\$115,464,216</u>	<u>\$120,743,228</u>	<u>\$116,204,714</u>

# LICKING COUNTY, OHIO

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

	2003	2004	2005	2006
<b>Expenses</b>				
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>\$85,365,688</u>	<u>\$89,036,448</u>	<u>\$93,196,575</u>	<u>\$98,053,613</u>
<b>Program Revenues</b>				
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	33,327,082	33,367,259	30,313,516	36,907,808
Capital Grants and Contributions	0	0	1,443,865	1,625,400
<i>Total Governmental Activities Program Revenues</i>	<u>44,555,453</u>	<u>44,271,040</u>	<u>43,210,180</u>	<u>49,270,404</u>

**LICKING COUNTY, OHIO**

2007	2008	2009	2010	2011
\$19,978,109	\$22,526,020	\$22,618,676	\$22,464,292	\$22,312,572
4,487,341	4,756,000	4,738,081	4,691,348	4,606,607
44,509,343	50,272,596	46,329,100	38,394,980	40,250,490
1,147,499	1,194,101	1,219,161	628,620	552,157
1,081,339	1,123,999	1,341,034	946,386	1,283,293
7,472,624	8,769,736	8,489,774	7,993,264	8,625,735
21,478,197	27,214,151	24,088,042	25,666,179	28,517,262
690,358	559,610	524,122	503,687	447,078
<u>100,844,810</u>	<u>116,416,213</u>	<u>109,347,990</u>	<u>101,288,756</u>	<u>106,595,194</u>
255,957	376,746	439,542	149,243	155,553
2,265,613	2,821,752	2,391,888	2,432,201	1,975,581
<u>2,521,570</u>	<u>3,198,498</u>	<u>2,831,430</u>	<u>2,581,444</u>	<u>2,131,134</u>
<u>\$103,366,380</u>	<u>\$119,614,711</u>	<u>\$112,179,420</u>	<u>\$103,870,200</u>	<u>\$108,726,328</u>
\$275,804	\$598,743	\$746,611	\$1,893,807	\$2,412,309
349,836	398,328	366,980	400,967	545,699
1,190,603	1,202,096	1,055,152	1,037,733	1,112,033
163,842	149,241	14,724	148,498	185,449
548,497	516,955	427,169	404,105	433,864
7,957,879	7,763,634	8,177,905	8,281,121	9,126,081
38,452,504	41,180,918	36,896,619	34,979,942	32,994,121
1,244,226	666,424	3,080,118	408,753	0
<u>50,183,191</u>	<u>52,476,339</u>	<u>50,765,278</u>	<u>47,554,926</u>	<u>46,809,556</u>

(continued)

## LICKING COUNTY, OHIO

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

	2003	2004	2005
<b>Business-type Activities:</b>			
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>	<u>2,237,495</u>	<u>2,449,784</u>	<u>2,248,820</u>
<i>Total Primary Government Program Revenues</i>	<u>46,792,948</u>	<u>46,720,824</u>	<u>45,459,000</u>
<b>Net (Expense)/Revenue</b>			
Governmental Activities	(38,395,048)	(42,332,475)	(47,251,236)
Business-type Activities	(177,692)	16,851	(486,339)
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(\$38,572,740)</u>	<u>(\$42,315,624)</u>	<u>(\$47,737,575)</u>
<b>General Revenues and Other Changes in Net Assets</b>			
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	4,344,542	6,411,724	6,371,621
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>	<u>40,520,034</u>	<u>43,252,256</u>	<u>46,142,307</u>
Business-type Activities:			
Investment Earnings	45,061	2,404	6,601
Transfers	(22,985)	(37,261)	(28,074)
<i>Total Business-type Activities</i>	<u>22,076</u>	<u>(34,857)</u>	<u>(21,473)</u>
<i>Total Primary Government</i>	<u>\$40,542,110</u>	<u>\$43,217,399</u>	<u>\$46,120,834</u>
<b>Change in Net Assets</b>			
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>	<u>\$1,969,370</u>	<u>\$901,775</u>	<u>(\$1,616,741)</u>

Source: County Auditor's Office

**LICKING COUNTY, OHIO**

2006	2007	2008	2009	2010	2011
284,088	306,620	281,738	308,801	379,710	272,279
2,028,691	2,220,742	2,261,155	2,598,220	2,663,972	2,402,229
0	0	79,210	0	0	0
<u>2,312,779</u>	<u>2,527,362</u>	<u>2,622,103</u>	<u>2,907,021</u>	<u>3,043,682</u>	<u>2,674,508</u>
<u>51,583,183</u>	<u>52,710,553</u>	<u>55,098,442</u>	<u>53,672,299</u>	<u>50,598,608</u>	<u>49,484,064</u>
(46,314,323)	(50,661,619)	(63,939,874)	(58,582,712)	(53,733,830)	(59,785,638)
(156,107)	5,792	(576,395)	75,591	462,238	543,374
<u>(\$46,470,430)</u>	<u>(\$50,655,827)</u>	<u>(\$64,516,269)</u>	<u>(\$58,507,121)</u>	<u>(\$53,271,592)</u>	<u>(\$59,242,264)</u>
\$20,444,409	\$22,189,749	\$21,893,947	\$20,820,828	\$21,358,372	\$23,136,440
23,730,293	24,751,138	24,351,715	22,987,191	23,619,086	24,804,013
7,730,570	7,283,435	7,319,308	7,481,461	7,242,261	7,648,773
3,853,374	4,107,176	2,014,078	1,167,578	683,859	424,101
2,940,868	2,847,738	3,946,781	3,604,133	3,525,105	3,257,496
95,090	40,456	(75,110)	(494,904)	(332,628)	0
<u>58,794,604</u>	<u>61,219,692</u>	<u>59,450,719</u>	<u>55,566,287</u>	<u>56,096,055</u>	<u>59,270,823</u>
7,074	135,308	64,480	159,710	785	1,569
(95,090)	(40,456)	75,110	494,904	332,628	0
(88,016)	94,852	139,590	654,614	333,413	1,569
<u>\$58,706,588</u>	<u>\$61,314,544</u>	<u>\$59,590,309</u>	<u>\$56,220,901</u>	<u>\$56,429,468</u>	<u>\$59,272,392</u>
\$12,480,281	\$10,558,073	(\$4,489,155)	(\$3,016,425)	\$2,362,225	(\$514,815)
(244,123)	100,644	(436,805)	730,205	795,651	544,943
<u>\$12,236,158</u>	<u>\$10,658,717</u>	<u>(\$4,925,960)</u>	<u>(\$2,286,220)</u>	<u>\$3,157,876</u>	<u>\$30,128</u>

## *LICKING COUNTY, OHIO*

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

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
<b>General Fund</b>				
Nonspendable	\$0	\$0	\$0	\$0
Restricted	0	0	0	0
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned	0	0	0	0
Reserved	511,838	790,361	594,316	760,725
Unreserved	<u>9,866,132</u>	<u>7,445,257</u>	<u>7,782,226</u>	<u>6,935,336</u>
<i>Total General Fund</i>	<u>10,377,970</u>	<u>8,235,618</u>	<u>8,376,542</u>	<u>7,696,061</u>
<b>All Other Governmental Funds</b>				
Nonspendable	\$0	\$0	\$0	\$0
Restricted	0	0	0	0
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned	0	0	0	0
Reserved	6,535,911	6,647,144	7,603,073	7,850,773
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	15,501,071	15,459,501	19,625,492	17,175,181
Capital Projects Funds	<u>1,829,353</u>	<u>1,128,619</u>	<u>(826,694)</u>	<u>(1,591,446)</u>
<i>Total All Other Governmental Funds</i>	<u>23,866,335</u>	<u>23,235,264</u>	<u>26,401,871</u>	<u>23,434,508</u>
<i>Total Governmental Funds</i>	<u><u>\$34,244,305</u></u>	<u><u>\$31,470,882</u></u>	<u><u>\$34,778,413</u></u>	<u><u>\$31,130,569</u></u>

Source: County Auditor's Office

Note: Year 2002 does not include the Children's Services Trust Fund which was classified as a Fiduciary Fund prior to implementing GASB 34 in 2003

Note: The County implemented GASB 54 in 2011 which established new fund balance classifications

**LICKING COUNTY, OHIO**

2006	2007	2008	2009	2010	2011
\$0	\$0	\$0	\$0	\$0	\$221,880
0	0	0	0	0	0
0	0	0	0	0	300,000
0	0	0	0	0	705,744
0	0	0	0	0	13,626,616
1,004,088	966,721	1,360,658	1,335,903	1,100,079	0
12,673,345	14,959,807	10,810,458	6,726,828	8,860,315	0
<u>13,677,433</u>	<u>15,926,528</u>	<u>12,171,116</u>	<u>8,062,731</u>	<u>9,960,394</u>	<u>14,854,240</u>
\$0	\$0	\$0	\$0	\$0	\$3,345,481
0	0	0	0	0	22,628,233
0	0	0	0	0	61,911
0	0	0	0	0	0
0	0	0	0	0	(2,209,604)
7,791,909	8,659,556	9,964,917	9,204,743	9,252,685	0
17,834,205	19,361,035	16,235,867	17,638,693	18,465,611	0
(263,590)	(48,687)	(795,676)	(2,084,489)	(2,665,992)	0
<u>25,362,524</u>	<u>27,971,904</u>	<u>25,405,108</u>	<u>24,758,947</u>	<u>25,052,304</u>	<u>23,826,021</u>
<u>\$39,039,957</u>	<u>\$43,898,432</u>	<u>\$37,576,224</u>	<u>\$32,821,678</u>	<u>\$35,012,698</u>	<u>\$38,680,261</u>

# LICKING COUNTY, OHIO

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

	2002	2003	2004	2005
<b>Revenues:</b>				
Taxes	\$31,776,090	\$33,709,515	\$34,520,913	\$35,151,626
Intergovernmental Revenues	36,002,003	35,688,727	39,567,832	37,242,953
Charges for Services	8,610,783	10,361,885	9,703,946	9,574,416
Licenses and Permits	239,824	280,283	280,771	310,590
Investment Earnings	1,113,586	781,842	835,008	1,887,724
Special Assessments	140,831	130,566	111,050	393,818
Fines and Forfeitures	659,216	698,936	802,175	850,686
All Other Revenue	1,891,509	1,826,113	1,974,746	2,872,240
<b>Total Revenue</b>	<b>80,433,842</b>	<b>83,477,867</b>	<b>87,796,441</b>	<b>88,284,053</b>
<b>Expenditures:</b>				
Current:				
Public Safety	16,246,922	16,674,332	18,035,716	18,943,606
Health	2,825,448	2,713,520	2,777,665	2,783,356
Human Services	33,257,448	36,904,464	35,571,925	37,737,723
Conservation and Recreation	890,993	1,062,040	1,026,058	1,041,722
Community and Economic Development	985,949	606,151	941,487	947,075
Public Works	6,039,746	6,644,832	7,007,294	7,417,483
General Government	17,060,586	17,323,962	19,106,738	19,325,943
Capital Outlay	2,226,804	425,009	596,252	2,486,917
Debt Service:				
Principal Retirement	844,796	891,170	922,068	1,002,463
Interest and Fiscal Charges	888,621	1,059,200	691,453	782,083
<b>Total Expenditures</b>	<b>81,267,313</b>	<b>84,304,680</b>	<b>86,676,656</b>	<b>92,468,371</b>
Excess (Deficiency) of Revenues Over Expenditures	(833,471)	(826,813)	1,119,785	(4,184,318)

**LICKING COUNTY, OHIO**

2006	2007	2008	2009	2010	2011
\$44,607,102	\$47,114,675	\$46,596,606	\$44,029,476	\$45,285,486	\$47,724,359
41,836,027	46,419,234	47,628,133	47,727,748	42,013,939	40,862,143
9,503,654	9,307,126	9,063,098	9,610,932	10,833,783	11,925,434
314,086	317,274	400,340	385,024	420,318	562,519
3,688,173	3,904,928	1,916,674	1,132,559	670,341	411,114
119,838	152,659	145,045	192,300	183,479	170,964
836,444	743,361	715,231	618,739	767,230	1,194,650
2,940,868	2,847,738	3,946,781	3,604,133	3,525,105	3,257,496
<u>103,846,192</u>	<u>110,806,995</u>	<u>110,411,908</u>	<u>107,300,911</u>	<u>103,699,681</u>	<u>106,108,679</u>
20,113,164	21,207,576	21,747,279	22,276,569	22,133,310	21,260,002
3,019,681	4,397,989	4,643,750	4,650,960	4,650,384	4,544,893
41,642,179	45,844,341	50,482,841	46,642,334	38,669,220	39,145,611
1,062,742	1,147,499	1,194,101	1,219,161	628,620	552,157
1,308,555	1,095,554	1,123,476	1,338,020	981,151	1,270,000
7,206,059	7,733,293	7,933,615	7,526,995	6,737,531	7,383,209
20,941,877	21,662,889	23,689,880	23,707,582	23,087,798	25,626,678
782,857	1,269,285	3,804,020	3,293,605	3,391,851	1,544,590
1,110,997	1,130,676	883,512	852,511	805,684	766,019
798,702	697,548	565,366	527,525	507,536	352,390
<u>97,986,813</u>	<u>106,186,650</u>	<u>116,067,840</u>	<u>112,035,262</u>	<u>101,593,085</u>	<u>102,445,549</u>
5,859,379	4,620,345	(5,655,932)	(4,734,351)	2,106,596	3,663,130

(Continued)

## **LICKING COUNTY, OHIO**

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

	2002	2003	2004	2005
<b>Other Financing Sources (Uses):</b>				
Sale of Capital Assets	0	0	147,000	13,142
Other Financing Sources - Capital Lease	0	0	0	0
General Obligation Bonds Issued	0	39,500	0	410,000
Special Assessment Bonds Issued	0	0	0	375,000
Refunding Bonds Issued	0	0	0	0
Refunded Bonds Redeemed	0	0	0	0
Transfers In	4,242,047	6,184,018	6,329,117	6,533,453
Transfers Out	(5,776,473)	(6,161,033)	(6,291,856)	(6,505,379)
<b>Total Other Financing Sources (Uses)</b>	<u>(1,534,426)</u>	<u>62,485</u>	<u>184,261</u>	<u>826,216</u>
<b>Net Change in Fund Balance</b>	<u>(\$2,367,897)</u>	<u>(\$764,328)</u>	<u>\$1,304,046</u>	<u>(\$3,358,102)</u>
<b>Debt Service as a Percentage of Noncapital Expenditures</b>	2.19%	2.36%	1.90%	2.04%

Source: County Auditor's Office

NOTE: Year 2002 does 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**

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2006	2007	2008	2009	2010	2011
29,731	53,509	32,464	6	0	0
0	111,401	0	0	0	0
1,930,000	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	6,070,000
0	0	0	0	0	(5,967,587)
6,887,540	6,248,292	6,338,099	2,942,882	2,354,437	4,420,810
(6,792,450)	(6,207,836)	(6,413,209)	(3,007,232)	(2,290,955)	(4,420,810)
<u>2,054,821</u>	<u>205,366</u>	<u>(42,646)</u>	<u>(64,344)</u>	<u>63,482</u>	<u>102,413</u>
<u>\$7,914,200</u>	<u>\$4,825,711</u>	<u>(\$5,698,578)</u>	<u>(\$4,798,695)</u>	<u>\$2,170,078</u>	<u>\$3,765,543</u>

2.01%

1.79%

1.29%

1.28%

1.34%

1.10%

## **LICKING COUNTY, OHIO**

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

<b>Tax year</b>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
<b>Real Property</b>				
Assessed	\$2,694,192,000	\$2,789,731,000	\$2,899,647,000	\$3,283,718,000
Actual	7,697,691,429	7,970,660,000	8,284,705,714	9,382,051,429
<b>Public Utility</b>				
Assessed	134,086,000	134,596,000	130,243,000	128,165,000
Actual	134,086,000	134,596,000	130,243,000	128,165,000
<b>Tangible Personal Property</b>				
Assessed	229,453,000	228,516,000	218,128,000	235,620,000
Actual	917,812,000	914,064,000	872,512,000	942,480,000
<b>Total</b>				
Assessed	3,057,731,000	3,152,843,000	3,248,018,000	3,647,503,000
Actual	8,749,589,429	9,019,320,000	9,287,460,714	10,452,696,429
<b>Assessed Value as a Percentage of Actual Value</b>				
	34.95%	34.96%	34.97%	34.90%
<b>Total Direct Tax Rate</b>				
	7.20	7.20	7.20	7.40

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 and thereafter.

**LICKING COUNTY, OHIO**

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2006	2007	2008	2009	2010	2011
\$3,381,698,870	\$3,456,409,980	\$3,518,976,090	\$3,568,022,470	\$3,585,478,540	\$3,598,090,910
9,661,996,771	9,875,457,086	10,054,217,400	10,194,349,914	10,244,224,400	10,280,259,743
126,951,180	110,312,750	117,490,380	123,306,320	128,912,560	139,321,620
126,951,180	110,312,750	117,490,380	123,306,320	128,912,560	139,321,620
138,408,110	71,659,210	7,992,880	0	0	0
738,176,587	573,273,680	127,886,080	0	0	0
3,647,058,160	3,638,381,940	3,644,459,350	3,691,328,790	3,714,391,100	3,737,412,530
10,527,124,538	10,559,043,516	10,299,593,860	10,317,656,234	10,373,136,960	10,419,581,363
34.64%	34.46%	35.38%	35.78%	35.81%	35.87%
7.40	7.40	7.10	7.40	7.70	7.70

# LICKING COUNTY, OHIO

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

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
<b>Direct County Rates</b>				
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	0.90
Mental Health	1.00	1.00	1.00	1.00
Total	<u>7.20</u>	<u>7.20</u>	<u>7.20</u>	<u>7.40</u>
<b>Overlapping Rates</b>				
Miscellaneous				
West Licking Joint Fire District	10.50	10.50	10.50	10.50
New Albany Plain Local Park District	0.75	1.27	1.87	1.72
Granville Recreation District	0.00	0.00	0.00	0.00
Knox County Library District	0.70	0.65	0.58	0.54
Licking County Library	0.00	0.00	0.00	0.00
Pataskala Library	0.00	0.00	0.00	0.00
Corporations	0.70 - 10.40	0.70 - 10.40	0.70 - 10.40	0.70 - 10.40
Villages	1.20 - 15.30	1.20 - 13.30	1.20 - 13.30	1.20 - 13.30
Townships	2.30 - 11.60	2.30 - 11.60	2.30 - 11.50	2.30 - 14.20
School Districts	31.14 - 73.49	31.13 - 81.19	31.30 - 82.71	31.30 - 82.71
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**

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2006	2007	2008	2009	2010	2011
2.20	2.20	1.90	2.20	2.20	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
0.90	0.90	0.90	0.90	1.20	1.20
1.00	1.00	1.00	1.00	1.00	1.00
7.40	7.40	7.10	7.40	7.70	7.70
11.50	11.50	11.50	11.50	11.50	11.50
1.72	1.69	1.69	1.69	1.69	1.79
0.00	0.00	0.00	1.00	1.00	1.00
0.41	0.41	0.43	1.30	1.30	1.30
0.00	0.00	0.00	0.00	1.00	1.00
0.00	0.50	0.50	0.50	0.50	0.50
0.70 - 7.90	0.70 - 7.90	0.70 - 7.90	0.60 - 7.90	0.60 - 7.90	0.70 - 5.40
1.20 - 13.20	1.20 - 13.30	1.20 - 13.30	1.20 - 13.20	1.20 - 13.20	1.20 - 13.20
2.30 - 14.85	0.60 - 14.85	2.3 - 14.95	2.25 - 14.20	2.25 - 14.20	2.30 - 14.20
30.70 - 82.25	30.70 - 82.25	30.70 - 82.33	31.30 - 82.30	31.30 - 87.10	33.40 - 87.10
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*

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## LICKING COUNTY, OHIO

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

		2011		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Ohio Power Co	Electric	\$56,071,620	1	1.50%
Columbus Southern Power Co	Electric	33,333,700	2	0.89%
Licking Rural Electric Inc.	Electric	21,022,890	3	0.56%
Columbia Gas Transmission Corp	Gas Lines	9,955,980	4	0.27%
Glimcher Properties LTD	Development	9,828,600	5	0.26%
Southgate Partners LTD	Development	9,049,460	6	0.24%
Distribution Land Corp	Development	8,789,140	7	0.24%
Kroger Company	Retail	8,327,920	8	0.22%
National Gas & Oil Corp	Gas Lines	6,581,600	9	0.18%
WPH Cherry Valley LLC	Hotel	5,448,700	10	0.15%
Subtotal		168,409,610		4.51%
All Others		3,569,002,920		95.49%
Total		<u>\$3,737,412,530</u>		<u>100.00%</u>
		2002		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Ohio Power Co	Electric	\$36,620,850	1	1.20%
Glimcher Properties LTD	Development	16,687,060	2	0.54%
Alltel Ohio Inc.	Public Utility	16,013,980	3	0.52%
Columbus Southern Power Co	Electric	15,855,950	4	0.52%
Licking Rural Electric Inc.	Electric	15,201,400	5	0.50%
United Telephone of Ohio	Public Utility	9,458,460	6	0.31%
Buckeye Egg Farm	Egg Producer	8,955,000	7	0.29%
Dominion Transmission Inc.	Utility Services	6,732,800	8	0.22%
Columbia Gas Transmission Corp	Gas Lines	6,640,910	9	0.22%
Owens Corning Fiberglass	Insulation Products	6,441,050	10	0.21%
Subtotal		138,607,460		4.53%
All Others		2,919,123,540		95.47%
Total		<u>\$3,057,731,000</u>		<u>100.00%</u>

Source: County Auditor's Office

## LICKING COUNTY, OHIO

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

<b>Collection Year</b>	<u>2002</u>	<u>2003</u>	<u>2004</u>
<b>Total Tax Levy</b> (1)	\$18,638,395	\$20,192,371	\$20,816,667
<b>Collections within the Fiscal Year of the Levy</b>			
Current Tax Collections (2)	16,914,312	18,270,843	18,930,805
Percent of Levy Collected	90.75%	90.48%	90.94%
Delinquent Tax Collections	<u>573,190</u>	<u>582,279</u>	<u>724,615</u>
Total Tax Collections	17,487,502	18,853,122	19,655,420
<b>Percent of Total Tax Collections To Tax Levy</b>	93.83%	93.37%	94.42%
<b>Accumulated Outstanding Delinquent Taxes</b> (3)	1,150,893	1,339,249	1,161,245
<b>Percentage of Accumulated Delinquent Taxes to Total Tax Levy</b>	6.17%	6.63%	5.58%

(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**

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<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
\$21,284,960	\$24,140,454	\$26,117,426	\$25,293,387	\$25,602,214	\$25,114,652	\$26,792,706
19,396,783	22,099,049	23,743,607	22,951,690	23,071,995	24,023,041	25,111,320
91.13%	91.54%	90.91%	90.74%	90.12%	95.65%	93.72%
<u>604,287</u>	<u>768,704</u>	<u>850,464</u>	<u>745,930</u>	<u>725,513</u>	<u>875,436</u>	<u>899,446</u>
20,001,070	22,867,753	24,594,071	23,697,620	23,797,508	24,898,477	26,010,766
93.97%	94.73%	94.17%	93.69%	92.95%	99.14%	97.08%
1,283,890	1,272,701	1,523,356	1,595,766	1,804,706	1,496,676	1,712,770
6.03%	5.27%	5.83%	6.31%	7.05%	5.96%	6.39%

## **LICKING COUNTY, OHIO**

### *Taxable Sales By Industry (Category) Last Ten Years*

<b>Industry (Category)</b>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
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
Sales/Use Tax Voluntary Payments	n/a	n/a	n/a	n/a
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
Streamlined Sales Tax Payments	n/a	n/a	n/a	n/a
Managed Audit Sales/Use Tax Payments	n/a	n/a	n/a	n/a
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)
<b>Total</b>	<u><u>\$14,975,594</u></u>	<u><u>\$15,083,375</u></u>	<u><u>\$16,317,411</u></u>	<u><u>\$16,780,219</u></u>
 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

**LICKING COUNTY, OHIO**

2006	2007	2008	2009	2010	2011
\$6,975,963	\$7,457,974	\$7,374,137	\$6,773,972	\$6,787,532	\$6,795,129
376,837	459,086	579,735	469,031	1,193,300	1,335,691
1,915,663	1,983,426	2,218,378	2,138,331	2,221,253	2,492,861
1,044,663	713,905	576,154	769,964	835,643	781,541
3,755,929	4,171,899	3,998,161	3,591,820	3,674,013	4,046,150
n/a	n/a	n/a	n/a	19,422	20,204
51,616	82,274	54,193	39,427	42,613	39,323
49,376	63,306	74,536	82,741	87,324	94,094
6,835	2,488	11,201	2,790	2,192	2,430
14,719	22,678	24,774	23,318	27,233	28,249
8,662,737	9,857,081	9,770,636	9,148,870	8,827,943	9,120,548
48,895	50,960	97,230	212,509	123,133	120,858
n/a	n/a	n/a	n/a	12,333	12,255
n/a	n/a	n/a	n/a	n/a	488
(229,014)	(248,118)	(247,605)	(232,028)	(236,981)	(247,780)
(37,742)	(56,127)	(35,334)	(88,612)	(155,820)	(111,765)
<u>\$22,636,477</u>	<u>\$24,560,832</u>	<u>\$24,496,195</u>	<u>\$22,932,133</u>	<u>\$23,461,132</u>	<u>\$24,530,278</u>
1.50%	1.50%	1.50%	1.50%	1.50%	1.50%

## **LICKING COUNTY, OHIO**

### *Ratio of Outstanding Debt By Type Last Ten Years*

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
<b>Governmental Activities</b> <sup>(1)</sup>				
General Obligation Bonds Payable	\$12,651,530	\$11,793,630	\$10,908,780	\$10,346,869
Special Assessment Bonds Payable	212,586	218,816	181,598	526,046
Capital Leases	87	0	0	0
<b>Business-type Activities</b> <sup>(1)</sup>				
Mortgage Revenue Bonds Payable	\$503,000	\$412,000	\$316,000	\$216,000
General Obligation Bonds Payable	530,000	495,000	455,000	415,000
OWDA Loan Payable	0	0	0	0
OPWC Loan Payable	0	0	0	0
Total Primary Government	<u>\$13,897,203</u>	<u>\$12,919,446</u>	<u>\$11,861,378</u>	<u>\$11,503,915</u>
<b>Population</b> <sup>(2)</sup>				
Licking County	145,491	145,491	145,491	151,499
Outstanding Debt Per Capita	\$96	\$89	\$82	\$76
<b>Income</b> <sup>(3)</sup>				
Personal (in thousands)	4,038,103	4,095,135	4,318,900	4,622,083
Percentage of Personal Income	0.34%	0.32%	0.27%	0.25%

**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**

2006	2007	2008	2009	2010	2011
\$11,207,778	\$10,096,383	\$9,237,549	\$8,410,138	\$7,630,000	\$7,100,000
484,140	464,859	440,181	415,081	389,535	363,516
0	111,401	91,280	70,133	47,908	24,550
\$111,000	\$0	\$0	\$0	\$0	\$0
370,000	325,000	280,000	230,000	175,000	120,000
0	0	10,793,976	10,368,808	9,854,189	9,334,411
0	0	0	342,638	315,588	306,571
<u>\$12,172,918</u>	<u>\$10,997,643</u>	<u>\$20,842,986</u>	<u>\$19,836,798</u>	<u>\$18,412,220</u>	<u>\$17,249,048</u>

151,499	151,499	156,985	157,721	166,492	166,492
\$80	\$73	\$133	\$126	\$111	\$104

4,872,359	4,872,359	5,643,925	5,618,653	5,789,593	5,789,593
0.25%	0.23%	0.37%	0.35%	0.32%	0.30%

## LICKING COUNTY, OHIO

### *Ratios of General Bonded Debt Outstanding Last Ten Years*

Year	2002	2003	2004	2005
<b>Population</b> (1)	145,491	145,491	145,491	151,499
<b>Estimated Actual Value</b> (2)	\$8,749,589,429	\$9,019,320,000	\$9,287,460,714	\$10,452,696,429
<b>General Bonded Debt</b>				
General Obligation Bonds	\$13,181,530	\$12,288,630	\$11,363,780	\$10,761,869
<b>Resources Available to Pay Principal</b>	\$2,621,729	\$2,684,540	\$3,713,783	\$3,634,915
<b>Net General Bonded Debt</b>	\$10,559,801	\$9,604,090	\$7,649,997	\$7,126,954
<b>Ratio of Net Bonded Debt to Estimated Actual Value</b>	0.12%	0.11%	0.08%	0.07%
<b>Net Bonded Debt per Capita</b>	\$72.58	\$66.01	\$52.58	\$47.04

**Source:**

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

(2) Source: County Auditor's Office

**LICKING COUNTY, OHIO**

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2006	2007	2008	2009	2010	2011
151,499	151,499	156,985	157,721	166,492	166,492
\$10,527,124,538	\$10,559,043,516	\$10,299,593,860	\$10,317,656,234	\$10,373,136,960	\$10,419,581,363
\$11,577,778	\$10,421,383	\$9,517,549	\$8,640,138	\$7,805,000	\$7,220,000
\$3,697,898	\$3,631,443	\$3,858,415	\$3,360,461	\$3,331,763	\$1,685,823
\$7,879,880	\$6,789,940	\$5,659,134	\$5,279,677	\$4,473,237	\$5,534,177
0.07%	0.06%	0.05%	0.05%	0.04%	0.05%
\$52.01	\$44.82	\$36.05	\$33.47	\$26.87	\$33.24

*LICKING COUNTY, OHIO*

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# LICKING COUNTY, OHIO

*Computation of Direct and Overlapping  
Debt Attributable to Governmental Activities  
December 31, 2011*

<u>Jurisdiction</u>	<u>Gross Debt Outstanding</u>	<u>Percentage Applicable to Licking County (1)</u>	<u>Amount Applicable to Licking County</u>
<b>Direct:</b>			
Licking County	\$9,949,000	100.00%	\$9,949,000
<b>Overlapping:</b>			
School Districts:			
Granville Exempted Village	1,469,150	11.43%	167,924
Johnstown Monroe Local	393,929	6.70%	26,393
Lakewood Local	523,476	10.40%	54,442
Licking Heights Local	46,805,000	13.00%	6,084,650
Northridge Local	789,588	6.41%	50,613
Southwest Licking Local	3,350,000	14.98%	501,830
Licking County Joint Vocational School	4,570,000	100.00%	4,570,000
Cities:			
Heath	5,075,000	7.18%	364,385
New Albany	29,254,700	0.17%	49,733
Newark	12,529,991	21.52%	2,696,454
Pataskala	1,164,933	8.72%	101,582
Reynoldsburg	22,939,300	4.71%	1,080,441
Villages:			
Alexandria	41,066	0.20%	82
Buckeye Lake	1,193,559	1.27%	15,158
Granville	588,017	4.38%	25,755
Hartford	1,137,952	0.15%	1,707
Hebron	21,733,434	1.39%	302,095
Johnstown	8,564,774	2.65%	226,967
St Louisville	14,746	0.12%	18
Utica	7,751	0.77%	60
Townships:			
Eden	22,715	0.60%	136
Franklin	82,652	1.34%	1,108
Granville	272,145	8.45%	22,996
Hartford	197,411	1.12%	2,211
Hopewell	104,504	0.72%	752
Madison	322,950	1.76%	5,684
Mary Ann	400,204	0.93%	3,722
McKean	70,000	1.19%	833
Monroe	208,654	4.34%	9,056
Newton	154,530	1.60%	2,472
Washington	137,398	1.65%	2,267
		Subtotal	<u>16,371,526</u>
		Total	<u><u>\$26,320,526</u></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	2002	2003	2004	2005
<u>Total Debt</u>				
Net Assessed Valuation	\$3,057,731,000	\$3,152,843,000	\$3,248,018,000	\$3,647,503,000
Debt Limit (1)	74,943,275	77,321,075	79,700,450	89,687,575
County Debt Outstanding (2)	14,101,530	13,273,630	12,569,780	12,707,869
Less:				
Applicable Debt Service Fund Amounts	(2,621,729)	(2,684,540)	(3,713,783)	(3,634,915)
Net Indebtedness Subject to Limit	<u>11,479,801</u>	<u>10,589,090</u>	<u>8,855,997</u>	<u>9,072,954</u>
Overall Legal Debt Margin	<u>\$63,463,474</u>	<u>\$66,731,985</u>	<u>\$70,844,453</u>	<u>\$80,614,621</u>
Debt Margin as a Percentage of Debt Limit	84.68%	86.31%	88.89%	89.88%
<u>Unvoted Debt</u>				
Net Assessed Valuation	\$3,057,731,000	\$3,152,843,000	\$3,248,018,000	\$3,647,503,000
Legal Debt Limitation (%) (1)	1.00%	1.00%	1.00%	1.00%
Legal Debt Limitation (\$) (1)	30,577,310	31,528,430	32,480,180	36,475,030
Net Indebtedness Subject to Limit	<u>11,479,801</u>	<u>10,589,090</u>	<u>8,855,997</u>	<u>9,072,954</u>
Overall Legal Debt Margin	<u>\$19,097,509</u>	<u>\$20,939,340</u>	<u>\$23,624,183</u>	<u>\$27,402,076</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**

2006	2007	2008	2009	2010	2011
\$3,647,058,160	\$3,638,381,940	\$3,644,459,350	\$3,691,328,790	\$3,714,391,100	\$3,737,412,530
89,676,454	89,459,549	89,611,484	90,783,220	91,359,778	91,935,313
11,907,778	10,796,383	10,937,549	12,210,138	11,430,000	9,949,000
(3,697,898)	(3,631,443)	(3,858,415)	(3,360,461)	(3,331,763)	(1,685,823)
<u>8,209,880</u>	<u>7,164,940</u>	<u>7,079,134</u>	<u>8,849,677</u>	<u>8,098,237</u>	<u>8,263,177</u>
<u>\$81,466,574</u>	<u>\$82,294,609</u>	<u>\$82,532,350</u>	<u>\$81,933,543</u>	<u>\$83,261,541</u>	<u>\$83,672,136</u>
90.84%	91.99%	92.10%	90.25%	91.14%	91.01%
\$3,647,058,160	\$3,638,381,940	\$3,644,459,350	\$3,691,328,790	\$3,714,391,100	\$3,737,412,530
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
36,470,582	36,383,819	36,444,594	36,913,288	37,143,911	37,374,125
<u>8,209,880</u>	<u>7,164,940</u>	<u>7,079,134</u>	<u>8,849,677</u>	<u>8,098,237</u>	<u>8,263,177</u>
<u>\$28,260,702</u>	<u>\$29,218,879</u>	<u>\$29,365,460</u>	<u>\$28,063,611</u>	<u>\$29,045,674</u>	<u>\$29,110,948</u>

## **LICKING COUNTY, OHIO**

### *Pledged Revenue Coverage Last Ten Years*

	2002	2003	2004	2005
<b>Wastewater System Bonds</b> <sup>(1)</sup>				
Gross Revenues <sup>(2)</sup>	\$1,822,900	\$2,008,036	\$2,146,245	\$1,933,917
Direct Operating Expenses <sup>(3)</sup>	1,395,403	1,758,085	1,773,339	2,056,037
Net Revenue Available for Debt Service	427,497	249,951	372,906	(122,120)
Annual Debt Service Requirement	116,500	116,150	116,600	115,800
Coverage	3.67	2.15	3.20	(1.05)
 <b>Special Assessment Bonds</b>				
Special Assessment Collections	\$46,055	\$51,378	\$54,265	\$337,856
Debt Service				
Principal	33,740	33,270	37,218	30,552
Interest	5,121	991	16,038	98,347
Coverage	1.19	1.50	1.02	2.62

(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**

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2006	2007	2008	2009	2010	2011
\$2,035,765	\$2,348,826	\$0	\$0	\$0	\$0
1,559,710	1,515,340	0	0	0	0
476,055	833,486	0	0	0	0
115,800	116,500	0	0	0	0
4.11	7.15	0.00	0.00	0.00	0.00
\$59,846	\$54,783	\$33,692	\$35,541	\$33,287	\$36,496
41,906	19,281	24,678	25,100	25,546	26,019
19,591	25,472	24,583	23,472	22,320	21,128
0.97	1.22	0.68	0.73	0.70	0.77

# LICKING COUNTY, OHIO

## Demographic and Economic Statistics Last Ten Years

Calendar Year	2002	2003	2004	2005
<b>Population</b> (1)				
Licking County	145,491	145,491	145,491	151,499
<b>Income</b> (2) (a)				
Total Personal (in thousands)	4,038,103	4,095,135	4,318,900	4,622,083
Per Capita	27,755	28,147	29,685	30,509
<b>Unemployment Rate</b> (3)				
Federal	4.8%	5.8%	6.0%	5.5%
State	4.3%	5.7%	6.1%	6.0%
Licking County	4.7%	6.0%	5.9%	5.8%
<b>Civilian Work Force Estimates</b> (3)				
State	5,828,000	5,915,000	5,875,300	5,900,400
Licking County	77,800	78,800	80,500	81,100

### Sources:

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

(2) U.S. Department of Commerce, Bureau of Economic Analysis information is only available through 2010, for the presentation of 2011 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**

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2006	2007	2008	2009	2010	2011
151,499	151,499	156,985	157,721	166,492	166,492
4,872,359 32,161	4,872,359 32,161	5,643,925 35,952	5,618,653 35,624	5,789,593 34,774	5,789,593 34,774
5.0%	4.6%	8.1%	9.3%	9.6%	8.9%
5.9%	5.6%	9.4%	10.3%	10.1%	8.6%
5.1%	5.2%	7.1%	9.4%	8.6%	8.0%
5,934,000 82,700	5,976,500 84,500	5,929,800 85,900	5,900,500 84,100	5,894,000 83,500	5,806,500 84,400



## *LICKING COUNTY, OHIO*

### *Principal Employers Current Year and Nine Years Ago*

<u>Employer</u>	<u>Nature of Business</u>	<u>2011</u>	
		<u>Number of Employees</u>	<u>Percentage of Total Employment</u>
Licking Memorial Hospital	Health Care	1,600	2.06%
State Farm Insurance Co.	Insurance Underwriter	1,235	1.59%
OSU-N/COTC	Education	1,096	1.41%
Licking County Government	County Government Services	1,090	1.40%
Newark City Schools	Education	900	1.16%
Denison University	Education	720	0.93%
Anomatic Corporation	Anodizing Aluminum Process Mfg.	650	0.84%
Owens Corning	Glass Fiber Building Materials Mfg.	643	0.83%
Boeing Guidance Repair Center	Repair Guidance & Navigation Systems	603	0.78%
Park National Bank	National Commercial Bank	525	0.68%
Total		<u>9,062</u>	
Total Employment within the County		<u><u>77,600</u></u>	

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

Source: County Auditor's Office

## **LICKING COUNTY, OHIO**

### *Full Time Equivalent Employees by Function Last Six Years*

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

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<u>2009</u>	<u>2010</u>	<u>2011</u>
183.50	125.00	155.00
23.50	21.00	24.00
69.00	61.50	70.00
41.00	78.00	76.00
84.00	110.50	97.00
6.00	6.00	6.00
21.00	23.50	25.00
0.00	0.00	3.00
63.00	62.50	63.00
13.00	13.50	3.00
18.00	22.50	21.00
119.00	108.00	118.00
250.00	247.50	246.00
3.00	3.00	3.00
14.00	14.00	14.00
<u>908.00</u>	<u>896.50</u>	<u>924.00</u>

# LICKING COUNTY, OHIO

## Operating Indicators by Function Last Ten Years

	2002	2003	2004	2005
<b>Governmental Activities</b>				
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 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 Paternities - 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**

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2006	2007	2008	2009	2010	2011
4,843	5,012	4,771	4,530	4,142	4,262
3,852	3,943	3,702	3,489	3,121	3,179
991	1,069	1,069	1,041	1,021	1,083
1,500	1,643	1,608	1,480	1,444	1,460
3,166	3,170	2,921	2,783	2,472	2,628
24	29	36	21	22	37
421	406	321	346	361	424
573	576	541	537	557	624
49,363	54,808	59,195	60,894	62,227	67,645
20,351	21,385	23,140	23,420	23,495	23,597
24,307	23,376	26,386	28,055	27,887	28,960
444	446	347	118	79	78
1,086	1,119	1,366	1,377	1,364	1,428
12,294	12,807	13,803	20,594	21,185	22,807
20,816	20,942	21,796	25,533	26,667	26,994
1,372	1,616	1,769	2,557	2,234	1,651
425	465	509	459	479	469
9,385	9,502	9,681	14,316	9,966	10,085
409	400	231	383	469	263
13,486	17,860	28,482	28,687	28,743	29,304
1,589	1,990	2,394	2,179	2,101	1,926
372	411	915	958	1,288	1,322

(Continued)

# LICKING COUNTY, OHIO

## Operating Indicators by Function Last Ten 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 Road Chip 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**

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2006	2007	2008	2009	2010	2011
812	667	695	777	957	960
475	398	355	337	371	345
500	345	232	182	304	197
12,190	10,188	8,698	8,198	4,816	5,481
12	17	9	5	7	7
350	547	246	300	553	578
941	1,743	358	175	797	814
42.85	32.33	42.00	9.00	0.00	10.20
44.66	41.90	37.00	43.00	40.00	26.58
6	9	5	6	6	4
766	830	812	679	716	661
1,948	2,283	2,485	2,237	1,987	1,738
694	702	703	723	706	773
107	90	122	100	132	110
684	891	1,537	1,171	1,444	811
13,619	12,432	14,412	13,544	14,107	15,242
4,230	4,531	6,728	5,825	6,677	7,492
817	702	738	632	501	443
1,062	814	758	699	641	678
1,713	1,729	1,773	2,304	1,461	1,581
17	3	4	5	3	5

(Continued)

## **LICKING COUNTY, OHIO**

### *Operating Indicators by Function Last Ten Years*

	2002	2003	2004	2005
<b>Auditor</b>				
<b>Real Estate</b>				
Number of Non-Exempt	4,380	4,399	4,057	3,615
Number of Conveyance	4,803	5,046	5,215	4,967
<b>Weights and Measures</b>				
Number of Inspections Performed	474	461	448	454
Number of Tests Performed	2,629	2,564	2,710	2,773
<b>Personal Property Tax</b>				
Filings	5,743	5,935	3,132	3,069
<b>Treasurer</b>				
Return on Portfolio as of December 31st	3.23%	1.77%	1.55%	2.92%
<b>Data Processing</b>				
Number of Users Served - Data	544	563	584	605
Number of Users Served - Voice	0	0	917	951
<b>Board of Elections</b>				
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%
<b>Recorder</b>				
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
 <b>Business-Type Activities</b>				
<b>Enterprise</b>				
<b>Water and Wastewater</b>				
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

**LICKING COUNTY, OHIO**

2006	2007	2008	2009	2010	2011
4,392	3,495	2,097	2,860	2,980	3,011
4,385	3,871	3,088	2,888	2,854	2,710
457	514	497	505	501	427
2,849	2,959	3,082	3,373	3,494	3,274
3,406	3,743	2,872	261	212	0
4.85%	5.09%	2.38%	0.95%	0.36%	0.29%
627	627	674	711	757	887
985	992	1,018	1,096	1,100	1,075
102,497	101,301	112,146	110,000	113,245	107,518
60,782	39,612	83,197	50,370	60,432	54,505
59.30%	39.10%	74.20%	45.79%	53.36%	50.69%
8,601	7,923	6,802	6,272	6,802	6,310
587	566	646	555	646	510
12,693	10,474	8,069	9,008	8,069	7,655
10,909	10,079	8,571	8,697	8,571	8,323
85	45	75	50	75	70
32,875	29,087	24,163	24,582	24,163	22,868
3,602	3,474	3,485	3,471	3,453	3,679
326	358	369	360	360	366
150	151	151	151	150	151
151	0	0	0	0	0
27	32	8	10	10	3
7	4	1	2	1	2
0	0	0	0	0	0

# LICKING COUNTY, OHIO

## Capital Asset Statistics by Function Last Ten Years

	2002	2003	2004	2005
<b>Governmental Activities</b>				
General Government				
Judicial				
Buildings and Improvements	\$11,727	\$0	\$1,820	\$1,820
Machinery and Equipment	776,375	1,034,916	1,087,475	935,840
Legislative				
Land	1,932,177	1,932,177	1,945,812	1,945,812
Construction in Progress	0	135,339	0	0
Buildings and Improvements	3,086,662	2,951,323	3,077,056	3,605,846
Machinery and Equipment	1,985,742	2,192,127	2,511,211	3,202,843
Public Safety				
Land	608,306	608,306	608,306	608,306
Construction in Progress	0	100,823	0	0
Buildings and Improvements	13,038,419	12,937,596	13,000,558	13,560,058
Machinery and Equipment	2,820,068	2,818,938	2,930,552	3,531,318
Public Works				
Land	1,330	1,330	3,983,902	3,983,902
Buildings and Improvements	15,867	15,837	15,867	15,867
Machinery and Equipment	1,969,266	2,197,425	2,371,167	2,635,230
Infrastructure	0	1,066,556	68,216,840	70,434,755
Health				
Land	96,613	96,613	96,613	96,613
Construction in Progress	0	48,830	0	0
Buildings and Improvements	935,469	886,639	750,104	750,104
Machinery and Equipment	843,530	855,109	892,127	953,630
Human Services				
Machinery and Equipment	694,163	714,429	800,448	879,267
<b>Business-Type Activities</b>				
Water				
Land	44,737	44,737	14,842	14,842
Buildings	52,913	52,913	318,606	318,606
Machinery and Equipment	107,981	112,891	183,251	350,405
Infrastructure	1,114,445	1,114,445	813,114	813,114
Wastewater				
Land	114,102	114,102	143,997	143,997
Construction in Progress	0	0	315,000	0
Buildings	4,096,323	4,096,323	10,686,336	10,686,336
Machinery and Equipment	401,126	593,374	564,261	608,389
Infrastructure	10,515,915	10,515,915	4,006,421	4,008,421

Source: County Auditor's Office

Note: Capital Assets were restated in 2004, 2008 and 2011.

**LICKING COUNTY, OHIO**

2006	2007	2008	2009	2010	2011
\$1,820	\$1,820	\$0	\$0	\$0	\$0
950,474	967,238	521,123	496,408	506,098	522,182
1,945,812	2,309,507	2,190,857	2,190,857	2,190,857	2,190,857
113,750	296,540	1,508,336	2,310,268	0	0
3,605,846	3,605,846	4,120,065	5,443,693	5,901,315	5,901,315
5,232,636	5,501,262	2,827,363	3,087,329	4,221,539	4,237,697
608,306	608,306	608,306	608,306	608,306	608,306
0	0	0	0	0	0
13,560,058	13,844,966	13,841,391	13,854,921	13,854,921	13,854,921
3,594,412	3,968,124	3,436,521	3,531,236	3,531,236	3,536,583
3,983,902	3,983,902	3,982,572	3,982,572	3,982,572	3,982,572
15,867	15,867	10,516	10,516	10,516	10,516
2,746,802	3,052,603	3,231,080	3,540,836	3,540,836	3,584,467
71,657,912	73,055,903	53,792,587	54,685,952	53,706,283	53,712,035
96,613	96,613	96,613	96,613	96,613	96,613
435,215	435,215	0	0	0	0
750,104	750,104	739,672	739,672	739,672	739,672
1,101,367	1,264,511	798,507	598,839	639,280	661,057
959,089	1,032,852	622,710	656,729	600,029	600,029
14,842	14,842	6,328	6,328	6,328	6,328
318,606	318,606	316,899	316,899	316,899	316,899
401,536	473,043	1,145,434	1,164,434	1,145,434	1,145,434
813,114	813,114	813,114	813,114	813,114	813,114
143,997	143,997	138,150	138,150	138,150	138,150
4,082,392	8,805,484	0	640,551	231,751	231,751
10,686,336	10,686,336	19,414,954	19,414,954	19,414,954	19,414,954
717,061	717,061	2,128,774	2,139,049	2,158,049	2,280,636
4,008,421	4,008,421	3,961,541	3,961,541	3,961,541	3,961,541

*LICKING COUNTY, OHIO*

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# Dave Yost • Auditor of State

## LICKING COUNTY FINANCIAL CONDITION

### LICKING COUNTY

#### CLERK'S CERTIFICATION

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

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
AUGUST 28, 2012