

Dave Yost • Auditor of State

**FINANCIAL CONDITION
LICKING COUNTY**

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LICKING COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2012

Federal Program	CFDA #	Pass-through Agency Awarding Number	Expenditures
United States Department of Agriculture:			
Passed-through Ohio Department of Job and Family Services:			
State Administrative Matching Grants for Supplemental Nutrition Assistance	10.561	G-1213-11-0065	\$ 876,206
United States Department of Housing and Urban Development:			
Passed through Ohio Department of Development:			
HOME Investment Partnership Program	14.239	B-C-10-1BO-2/B-C-12-1BO-2	322,804
Community Development Block Grant / State's Program	14.228	B-F-10-1BO-1	52,499
		B-F-11-1BO-1	307,715
		B-F-12-1BO-1	20,526
		B-C-10-1BO-1	27,727
		B-C-12-1BO-1	5,830
		B-Z-08-1BO-1	50,303
		various	95,787
Total Community Development Block Grant / State's Program			560,387
Total U.S. Department of Housing and Urban Development			883,191
United States Department of Justice:			
Passed through the Ohio Department of Youth Services:			
Juvenile Accountability Block Grant	16.523	various	8,376
Passed through the Ohio Attorney General:			
Crime Victims Assistance	16.575	2012-VAGENE947	13,614
Passed through the Ohio Office of Criminal Justice Services:			
Bullet Proof Vest Partnership Program	16.607	n/a	1,219
Edward Byrne Memorial Justice Assistance Grant Program	16.738	various	123,341
Total from the Office of Criminal Justice			124,560
Total U.S. Department of Justice			146,550
United States Department of Labor:			
WIA Cluster Passed-through Ohio Department of Job and Family Services:			
Passed-through Montgomery County Auditor, WIA Area 7 Board			
Workforce Investment Act - Adult			189,669
Workforce Investment Act - Adult Administrative			11,616
Workforce Investment Act - Adult Total	17.258	2012-7245-1	201,285
Workforce Investment Act - Youth			243,380
Workforce Investment Act - Youth Administrative			3,597
Workforce Investment Act - Youth Total	17.259	2012-7245-1	246,977
Workforce Investment Act - Dislocated Worker			249,564
Workforce Investment Act - Dislocated Worker Administrative			15,551
Workforce Investment Act - Dislocated Worker Total	17.278	2012-7245-1	265,115
Total U. S. Department of Labor and WIA Cluster			713,377
United States Department of Transportation:			
Direct Program:			
Airport Improvement Program	20.106	3-39-0061-2511	878,184
Federal Transit Formula Grants	20.507	various	922,641
ARRA Federal Transit Formula Grants	20.507	various	4,000
Total Federal Transit Formula Grants			926,641
Passed-through Ohio Department of Transportation:			
Highway Planning and Construction Grant	20.205	various	1,080,142
Total U.S. Department of Transportation			2,884,967
United States Election Assistance Commission:			
Passed-through Ohio Secretary of State's Office:			
Help America Vote Act Requirements Payments	90.401	N/A	14,049

LICKING COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2012
(Continued)

Federal Program	CFDA #	Pass-through Agency Awarding Number	Expenditures
United States Department of Health and Human Services:			
Passed-through Ohio Department of Jobs and Family Services:			
Promoting Safe and Stable Families	93.556	G-1213-11-0065	111,397
Temporary Assistance for Needy Families	93.558	G-1213-11-0065	2,382,965
Child Support Enforcement	93.563	G-1213-11-0065	1,576,399
Child Care and Development	93.575	G-1213-11-0065	285,449
Child Care Mandatory and Matching Funds	93.596	G-1213-11-0065	(78,090)
Total Child Care Cluster			<u>207,359</u>
Child Welfare Services - State Grants	93.645	G-1213-11-0065	76,495
Foster Care Management	93.658	G-1213-11-0065	2,871,566
Foster Care Management	93.658	G-1213-06-0193	266,804
Total Foster Care			<u>3,138,370</u>
Adoption Assistance	93.659	G-1213-11-0065	484,873
Social Services Block Grant	93.667	G-1213-11-0065	1,180,679
Chaffee	93.674	G-1213-11-0065	13,509
Children's Health Insurance Program	93.767	G-1213-11-0065	69,015
Medical Assistance Program	93.778	G-1213-11-0065	<u>1,009,309</u>
Total Ohio Department of Jobs and Family Services			<u>10,250,370</u>
Passed-through Ohio Department of Developmental Disabilities			
Social Services Block Grant - Title XX	93.667	n/a	126,227
Medical Assistance Program	93.778	n/a	<u>175,567</u>
Total Ohio Department of Developmental Disabilities			<u>301,794</u>
Total U.S. Department of Health and Human Services			<u><u>10,552,164</u></u>
United States Department of Homeland Security:			
Passed through Ohio Department of Emergency Management Agency:			
Emergency Management Performance Grant	97.042	various	74,777
Homeland Security Grant Program	97.067	various	70,339
Total U.S. Department of Homeland Security			<u>145,116</u>
Total Federal Awards Expenditures			<u><u>\$ 16,215,620</u></u>

The accompanying notes to this schedule are an integral part of this schedule.

LICKING COUNTY

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FISCAL YEAR ENDED DECEMBER 31, 2012**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Federal Awards Expenditures Schedule (the Schedule) reports the Licking County's (the County's) federal award programs' disbursements. The schedule has been prepared on the cash basis of accounting.

NOTE B - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS

The County has a revolving loan fund (RLF) program to provide low-interest loans to businesses to create jobs for low to moderate income persons and also to lend money to eligible persons to rehabilitate homes. The federal Department of Housing and Urban Development (HUD) grants money for these loans to the County, passed through the Ohio Department of Development. The Schedule reports initial loans made and administrative costs as disbursements on the Schedule. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans.

These loans are collateralized by mortgages on the property.

Activity in the CDBG revolving loan fund during 2012 was as follows:

Beginning loans receivable balance as of January 1, 2012	\$3,196,747
Loans made	307,212
Loan principal repaid	250,138
Ending loans receivable balance as of December 31, 2012	\$3,253,821
Cash balance on hand in the revolving loan fund as of December 31, 2012	\$400,782
Administrative costs expended during 2012	16,825

NOTE C - MATCHING REQUIREMENTS

Certain Federal programs require the County to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

NOTE D - TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2012, the County made allowable transfers of \$717,301 from the Temporary Assistance for Needy Families (TANF) (93.558) program to the Social Services Block Grant (SSBG) (93.667) program. The Schedule shows the County spent approximately \$2,382,965 on the TANF program. The amount reported for the TANF program on the Schedule excludes the amount transferred to the SSBG program. The amount transferred to the SSBG program is included as SSBG expenditures when disbursed. The following table shows the gross amount drawn for the TANF program during fiscal year 2012 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$3,100,266
Transfer to Social Services Block Grant	<u>(717,301)</u>
Total Temporary Assistance for Needy Families	<u>\$2,382,965</u>

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S 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, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate discretely presented component units and remaining fund information of Licking County, (the County) as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 27, 2013, wherein we noted the County restated the 2011 financial statement to correct misstatements.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the County's internal control. Accordingly, we have not opined on it.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. However, as described in the accompanying schedule of findings and questioned costs we identified certain deficiencies in internal control over financial reporting, that we consider material weaknesses.

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 internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the County's financial statements. We consider finding 2012-02 described in the accompanying schedule of findings and questioned costs to be a material weakness.

A significant deficiency is a deficiency, or a combination of internal control deficiencies less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider finding 2012-01 described in the accompanying schedule of findings and questioned costs to be a significant deficiency.

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining 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 instances of noncompliance or other matters we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings and questioned costs as items 2012-03 and 2012-04.

Entity's Response to Findings

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

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Dave Yost
Auditor of State
Columbus, Ohio

June 27, 2013



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133, AND ON THE FEDERAL AWARDS EXPENDITURES SCHEDULE

Licking County
20 South Second Street
Newark, Ohio 43055

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Licking County's (the County) compliance with the applicable 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, 2012. The *Summary of Audit Results* in the accompanying schedule of findings and questioned costs identifies the County's major federal programs.

Management's Responsibility

The County's Management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for 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 us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on the County's major programs. However, our audit does not provide a legal determination of the County's compliance.

Basis for Qualified Opinion on the HOME Investment Partnership Program

As described in finding 2012-05 in the accompanying schedule of findings and questioned cost, the County did not comply with requirements regarding period of availability and reporting applicable to its HOME Investment Partnership major federal program. Compliance with this requirement is necessary, in our opinion, for the County to comply with requirements applicable to this program.

Qualified Opinion on HOME Investment Partnership Program

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion on the HOME Investment Partnership Program* paragraph, the County complied, in all material respects, with the requirements referred to above that could directly and materially affect its HOME Investment Partnership Program for the year ended December 31, 2012.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, Licking County complied in all material respects with the requirements referred to above that could directly and materially affect each its other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2012.

Report on Internal Control over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable 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's compliance requirement will not be prevented, or timely detected and corrected. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2012-05 to be a material weakness.

The County's response to our noncompliance and internal control compliance finding is described in the accompanying schedule of findings and questioned costs. We did not audit the County's response and, accordingly, we express no opinion on it.

This report only describes the scope of our tests of internal control over compliance and the results of this testing based on OMB Circular A-133 requirements. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate discretely presented component units and remaining fund information of Licking County (the County) as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 27, 2013, wherein we noted the County restated certain financial statement totals to correct misstatements. We conducted our audit to opine on the County's basic financial statements. The accompanying federal awards expenditures schedule presents additional analysis 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 management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule 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 schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Dave Yost
Auditor of State
Columbus, Ohio

June 27, 2013

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LICKING COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 OMB CIRCULAR A -133 § .505
 DECEMBER 31, 2012

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	Yes
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	Yes
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	Yes
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	Yes
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified for all major programs except for the HOME Investment Partnership program, which we qualified compliance over Period of Availability and Reporting.
(d)(1)(vi)	Are there any reportable findings under § .510(a)?	Yes
(d)(1)(vii)	Major Programs (list):	CFDA - 14.239 - Home Investment Partnership Program CFDA - 93.558 - Temporary Assistance for Needy Families CFDA - 93.658 - Foster Care Management CFDA - 10.561 - Supplemental Nutrition Assistance Grant CFDA - 93.667 - Social Services Block Grant CFDA - 20.106 - Airport Improvement Program
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 497,754 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	No

LICKING COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2012
(Continued)

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

FINDING NUMBER 2012-01

Internal Service Fund Accounting – Significant Deficiency

The County has assigned one individual to manage and account for self-insurance activity. As a part of self-insurance operations, four outside bank accounts are maintained, transfers are made to the accounts, deduction reports are reconciled, and reports are received from the insurance service provider to be reconciled and reviewed.

We noted the following internal control weaknesses over self-insurance operations:

- 1) One individual has been assigned to manage the activity without oversight or monitoring by someone independent of daily operations.
- 2) The main bank account, that is managed solely by one individual, had a balance of approximately \$1.6 million, and is maintained separate from County's accounting system.
- 3) Service provider reports detailing who received benefits, is not reviewed frequently enough to assure individuals submitting claims are currently enrolled in the self-insurance program.
- 4) Policies and internal control procedures have been put in writing involving self-insurance operations, but have not been approved by the Insurance Committee.

When designing internal controls, including monitoring controls, Ohio Admin. Code Section 117-2-01(D) suggests specific control activities that management should consider.

- 1) Ensure that all transactions are properly authorized in accordance with management's policies.
- 2) Ensure that accounting records are properly designed.
- 3) Ensure adequate security of assets and records.
- 4) Plan for adequate segregation of duties or compensating controls.
- 5) Verify the existence and valuation of assets and liabilities and periodically reconcile them to the accounting records.
- 6) Perform analytical procedures to determine the reasonableness of financial data.
- 7) Ensure the collection and compilation of the data needed for the timely preparation of financial statements.
- 8) Monitor activities performed by service organizations.

We recommend that self-insurance operating policies and procedures be put in writing and be approved by the County Insurance Committee. The policies should ensure adequate segregation of duties, including someone independent of daily operations be assigned to review and reconcile all bank account activity and transfers to and from the bank accounts on a monthly basis. Additionally, the formula used to determine transfers to the main self-insurance bank account should be reviewed on a quarterly basis to assure that excess cash in the account is kept to a minimum. Check logs provided by the self-insurance service provider should also be reviewed to assure that all claims are being made for individuals currently enrolled in the program. Lastly, the Insurance Committee should review balances reserved and maintained in the self-insurance fund against acceptable loss reserve standards and actuarial assumptions with a certified actuary.

LICKING COUNTY

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2012
(Continued)**

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

FINDING NUMBER 2012-01 (Continued)

Internal Service Fund Accounting – Significant Deficiency (Continued)

Official's Response:

The County recognizes we need additional controls in place ensure the proper oversight of the self-insurance program. The written policies will be updated and reviewed periodically to account for any changes and will be approved by the Insurance Committee. We will obtain a certified actuary to assure the correct reserve balances are maintained against acceptable loss reserve standards. The County will also find an appropriate way to segregate duties of the daily operations, bank accounts, and auditing procedures.

FINDING NUMBER 2012-02

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 the accountant or consultant 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 and, where applicable, the accounting records include adjustments to correct errors as noted below.

Adjustment Description	Adjustment Amount
Overstatement of property tax receivable in the General, Developmental Disabilities, Children's Services, Mental Health Levy, and Senior Citizen Levy Funds.	\$ 3,063,117
Understatement of sales tax receivable in the General Fund.	\$ 2,211,411
Restated beginning balance in the Public Assistance Fund to record a prior period inter-governmental payable.	\$ 472,946
Unrecorded inter-governmental payable in the Children's Services Fund.	\$ 476,563
Remove an inter-fund receivable from the Public Assistance Fund and an inter-fund payable from the Children's Services Fund.	\$ 342,852
Restated beginning balances in the Permanent Improvement Fund to record short term Bond Anticipation Notes as long term debt.	\$ 2,849,000
Unrecorded pass through funds from the Ohio Department of Transportation through the Motor Vehicle and Gas Tax Fund.	\$ 438,280
Unrecorded accounts receivable in the Water and Wastewater Funds.	\$ 217,828
Restated beginning balance in the Permanent Improvement Fund to record the balance of an Air Quality Loan.	\$ 2,290,632
Restated beginning balance in the Permanent Improvement Fund to add unrecorded accounts payable related to the Air Quality Loan.	\$ 336,852

LICKING COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2012
(Continued)

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

FINDING NUMBER 2012-02 (Continued)

Financial Reporting – Material Weakness (Continued)

Adjustment Description	Adjustment Amount
Restated beginning balance in the Internal Service Fund to include unrecorded bank account.	\$ 660,329
Restated Net Position to add unrecorded Capital Assets.	\$ 3,570,007
Restated Net Position to add unrecorded Bond Anticipation Note Debt.	\$ 4,636,256

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 State Auditors.

FINDING NUMBER 2012-03

Appropriations Exceeding Estimated Resources - Noncompliance

Ohio Rev. Code Section 5705.39 states in part that total appropriations from each fund shall not exceed the total of the estimated revenue available for expenditure there from, as certified by the budget commission, or in the case of appeal, by the board of tax appeals.

We noted that appropriations exceeded total certified resources as follows:

Fund	Total Estimated Resources	Appropriations	Variance
General Obligation Debt Fund	\$ 3,741,320	\$ 4,750,000	\$ (1,008,680)

This could result in the County expending more money than it receives and could cause possible negative fund balances. A lack of funds may result in the County being unable to meet its current obligations.

We recommend the County ensure that estimated resources are sufficient to cover appropriations at the time of certification or amendment.

Official's Response:

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

LICKING COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2012
(Continued)

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

FINDING NUMBER 2012-04

Expenditures Exceeding Appropriations – Noncompliance

Ohio Rev. Code Section 5705.41(B) prohibits a subdivision or taxing unit from expending money unless it has been appropriated. In addition, Ohio Rev. Code Section 5705.36(A)(3) requires that upon a determination by the County Auditor that the revenue to be collected will be greater than the amount included in an official certificate and the legislative authority intends to appropriate and expend the excess revenue, the Auditor shall certify the amount of the excess to the commission, and if the commission determines that the Auditor's certification is reasonable, the commission shall certify an amended official certificate reflecting the excess. The legal level of budgetary control for the County is the object level.

Total expenditures exceeded appropriations for the year ended December 31, 2012 at the object level (legal level of control) as follows:

Fund	Appropriations	Expenditures	Variance
Permanent Improvement Fund (Capital Outlay)	\$ 1,621,289	\$ 3,760,575	\$ (2,139,286)
Motor Vehicle and Gasoline Tax Fund (Capital Outlay)	\$ 2,098,158	\$ 2,999,586	\$ (901,428)
Law Enforcement Fund (Contractual Services)	\$ 91,438	\$ 400,821	\$ (309,383)

Failure to have adequate appropriation authority in place at the time of expenditure may result in expenditures exceeding available resources, and resulted in deficit spending.

A comparison of budgeted receipts to actual receipts at December 31, 2012:

Fund	Total Certified Resources	Total Actual Resources	Variance
Motor Vehicle and Gasoline Tax Fund	\$ 8,515,434	\$ 9,708,485	\$ 1,193,501
Law Enforcement Fund	\$ 295,054	\$ 625,443	\$ 330,389

For the year ended December 31, 2012, the County should have obtained an increased amended certificate and increased appropriations.

The County should not certify the availability of funds and should deny payment requests exceeding appropriations. We recommend the County increase appropriations and amend estimated resources when necessary.

Official's Response:

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

LICKING COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2012
(Continued)

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
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1. HOME Program - Period of Availability/Reporting

Finding Number	2012-05
CFDA Title and Number	CFDA - 14.239 - Home Investment Partnership Program
Federal Award Number / Year	2010-2012
Federal Agency	U.S. Department of Housing and Urban Development
Pass-Through Agency	Ohio Department of Development

HOME Program - Material Weakness/Noncompliance Finding/Questioned Cost

The County participates in the Home Investments Partnership Program grant which is administered at the state level by the Ohio Department of Development. The grant is operated at the County level by the County Department of Planning and Economic Development and is used to expand the supply of affordable housing.

Attachment B, Special Conditions, section 5 of the Grant Agreement, dated October 7, 2010, between the County and the Ohio Department of Development states the following; All projects, as identified in Attachment A of this Agreement, must be completed, i.e. work finished, by October 31, 2012. Any work not completed by this time may not continue without written approval by the Grantor. There must also be a clause in each contract, funded in whole or part with Home funds under this Grant Agreement, which stipulates that work be completed no later than October 31, 2012.

24 CFR 85.23 Period of Availability, requires that when a grant funding period is specified, the grantee may charge to the award only those costs resulting from obligations of the funding period.

The County Department of Planning Development entered into a contract, dated December 6, 2012, and expensed Home funds for a specific private rehabilitation project relating to grant period. The payments to the vendor from this activity were made in December 2012 and January and March 2013.

Since the expenditures on the project were not obligated by October 31, 2012, these expenditures did not meet the requirement for the period of availability. As a result, \$20,717 of reported expenditures for the project are therefore determined to be questioned costs.

Additionally, 2 CFR 215.51(a) states recipients (i.e. OHCP) are responsible for managing and monitoring each project, program, subaward, function or activity supported by the award. The Ohio Department of Development's Office of Housing and Community Partnerships (OHCP) - Financial Management Rules and Regulations E(1)(b)(1) – requires that a final performance report be submitted to the OHCP.

The final expenditure report for the grant period was filed with OHCP, however the report summary indicated the County spent a total of \$325,000 for Home program. However, the summary of individual rehab projects only supported a total \$304,283 which results in a variance of \$20,717; same as noted above.

Compliance with grant requirements can be enhanced with appropriate training and review of grant requirements.

LICKING COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2012
(Continued)

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS (Continued)

1. HOME Program - Period of Availability/Reporting (Continued)

We recommend that the Department of Planning Development monitor all projects to determine if completion of the projects will occur with the period of availability as noted in each grant agreement. If it appears the work cannot be completed within that timeframe, we recommend the Department contact the Ohio Department of Development and request a waiver as required by the grant agreement

Furthermore, we recommend the Department implement a policy that requires the Final Expenditure Reports be reconciled to subsidiary ledgers prior to submission to assure the accuracy and completeness of the reports.

Officials Response and Corrective Action Plan

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2012-05	<p>During the audit, the Licking County Planning & Development Department learned of an error to the 2010 Community Housing Improvement Program grant. Immediate actions were taken by filing an amended Final Performance Report and refunding \$20,740.00 to the Ohio Development Services Agency (ODSA) on June 6, 2013. The Department has taken steps to correct the draw-down requests, reporting process, as well as further file document this particular transaction.</p> <p>Staff had taken a series of actions in late 2012 to address the issue of a contractor's delayed start date and were under the belief that their transfer of a Private Owner Rehabilitation (POR) from the 2010 Community Housing Improvement Program (CHIP) grant to the 2012 CHIP grant (awarded on October 5, 2012) had been properly handled and misunderstood that funds for the 2012 CHIP would be reduced to reflect the POR transfer. As soon as they found out this was not the case and needed to be more fully separated, corrective actions were made June 6th, 2012 on the questioned cost.</p> <p>Compliance with the grant requirements is understood and been successfully administered for many years using anticipatory draw-down requests to ODSA. However, due to the year-end grant conversion of a POR, henceforth, draw-down request will only be made for the amounts actually paid to the contract or vendor within the balance of escrow accounts. Staff of the Licking County Planning & Development Department will continue to attend appropriate training in order to maintain compliance with multi-tiered grant requirements and associated proper financial reporting of the associated aspects of the grants.</p>	August 6, 2013	Gerald Newton, Licking County Planning and Development Director

LICKING COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
 OMB CIRCULAR A -133 § .315 (b)
 DECEMBER 31, 2012

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2011-01	Financial reporting – restatement of net position related to capital assets	No	Reissued as finding number 2012-02

2012

Comprehensive Annual Financial Report

Year Ended December 31, 2012

Licking County Ohio



LickingCounty

lcounty.com: Your Link to Licking County Services



LICKING COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2012

Michael Smith
County Auditor

Prepared by the
Licking County Auditor's Office

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LICKING COUNTY, OHIO

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INTRODUCTORY SECTION

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Michael L. Smith
Licking County Auditor

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

June 27, 2013

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, 2012 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 the 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. The County's MD&A can be found immediately following the report of the independent auditors.

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.

LICKING COUNTY, OHIO

LETTER OF TRANSMITTAL FOR THE YEAR ENDED DECEMBER 31, 2012

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.

LICKING COUNTY, OHIO

LETTER OF TRANSMITTAL FOR THE YEAR ENDED DECEMBER 31, 2012

The County 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 County Auditor is also responsible for the County payroll and has other statutory accounting responsibilities. The County 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 County 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 County Treasurer is the distributing agent for expenditures authorized by the Board of County Commissioners upon the Auditor's warrant. The County Treasurer must make daily reports showing receipts, payments and balances to the County Auditor. The County 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, 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 continues to be strong with additional revenue expected from the new Casino's in the State of Ohio. The sales tax and property tax continue to show gains in early 2013. The conservative approach taken by most elected officials for 2012 has helped with the 2013 general fund budget. The commissioners passed the annual appropriation in March of 2013 in the amount of \$48.49 million for the general fund.

The County continues to be one of the fastest growing areas in Ohio. The 2012 unemployment rate for the County was 6.5%. Historically, the 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 County 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.

LICKING COUNTY, OHIO

LETTER OF TRANSMITTAL FOR THE YEAR ENDED DECEMBER 31, 2012

Major Initiatives and Financial Planning

As of December 31, 2012 Earthworks Transit, operated by the City of Newark, closed, and beginning January 1, 2013, merged with Licking County Transit. The multiple funding streams for this service, along with the combining of these agencies allows for an expansion of service hours, and a reduction of fares for the public.

The Implementation of an ERI (Employee Retirement Incentive) plan for the staff of the County Auditor, Treasurer and Engineer allowed these offices to reduce the workforce, by consolidating positions, while continuing the same services to the public.

Beginning in 2011, until completion in 2012, many of the County Offices were improved as a result of the Ohio Energy Efficiency and Conservation Project. The windows, lighting and HVAC were assessed and replaced or repaired as needed. The initial large capital expense for this project is justified by the savings from this project.

The Licking County Joint Communication Center project involves the consolidation of local Public Safety Answering Points into a single consolidated County Emergency Communications Center in Licking County. The project will establish a countywide emergency communications center that will include combined 911 services along with centralized police, fire and emergency medical dispatching for partnering agencies. The project will allow for a consolidation of 18 fire and EMS agencies and 14 law enforcement agencies. The Center will also include next generation 911 equipment, new computer aided dispatching hardware and software, MARCS and VHF radios, new radio consoles and also a MARCS radio tower that will provide radio coverage for the entire county.

EMA has updated the Emergency Operations Center to include new phone system, phones, television, furniture and wireless access. This update has been completed with the use of grant monies.

EMA will provide 80% of the cost on three new tornado sirens that will be installed in the north end of the county. The opportunity to purchase has come through grant money.

EMA has purchased 75 MARCS radios to utilize within the new joint communication center to provide interoperability throughout the county.

EMA installed a transfer switch in the northwest area of the county to provide shelter for civilians during and/or after a disaster.

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 for a consolidated records center, as well as needs relating to the upkeep, and improvements to the County infrastructure. 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.

LICKING COUNTY, OHIO

LETTER OF TRANSMITTAL FOR THE YEAR ENDED DECEMBER 31, 2012

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.

LICKING COUNTY, OHIO

LETTER OF TRANSMITTAL FOR THE YEAR ENDED DECEMBER 31, 2012

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, dental and vision coverage.

Other Information

Independent Audit:

The basic financial statements of Licking County were audited by the Office of Dave Yost, Ohio Auditor of State. The independent auditors' unmodified 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, 2011. 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 GAAP and applicable legal requirements respective to the reporting entity.

LICKING COUNTY, OHIO

**LETTER OF TRANSMITTAL
FOR THE YEAR ENDED DECEMBER 31, 2012**

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 the 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:

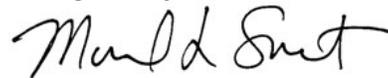
The publication of this report is the accumulation of many hours of dedicated work in the research, analysis and preparation of the financial statements and the accompanying notes and narratives. Sincere appreciation is extended to the many individuals who have worked diligently and contributed much time and effort in gathering data for this report particularly Chad Fuller, Chief Deputy Auditor, Brad Cottrell, Chief Deputy Auditor, Martha Snavelly, 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 Kennedy Cottrell Richards, LLC for their guidance in the preparation of the Comprehensive Annual Financial Report for the 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,



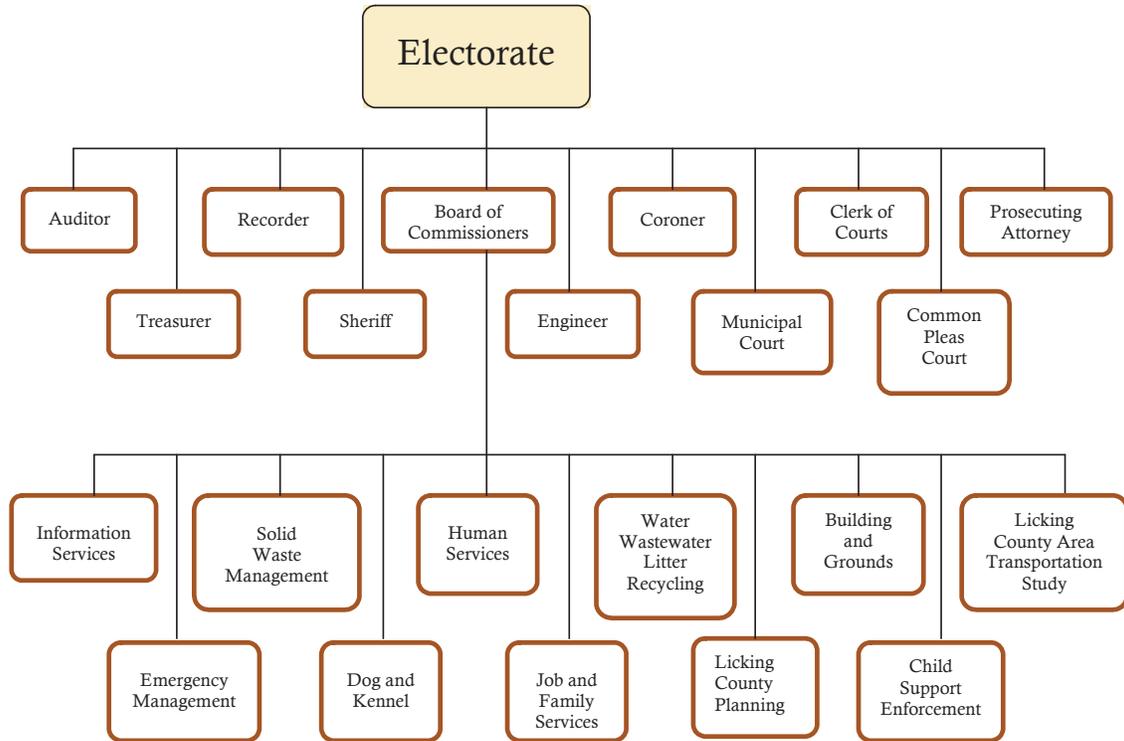
Michael L. Smith
Licking County Auditor

LICKING COUNTY, OHIO

LIST OF ELECTED OFFICIALS FOR THE YEAR ENDED DECEMBER 31,2012

<u>NAME</u>	<u>OFFICE</u>	<u>TERM EXPIRES</u>
BOARD OF COUNTY COMMISSIONERS		
Doug Smith	Commissioner	12/31/14
Timothy E. Bubb	Commissioner	01/01/17
Bradley B. Feightner	Commissioner	01/02/13
OTHER ELECTED OFFICIALS		
Michael L. Smith	Auditor	03/13/15
Scott K. Ryan	Treasurer	09/03/17
William C. Lozier	Engineer	01/01/17
Gary Walters	Clerk of Courts	12/31/16
Bryan Long	Recorder	01/01/17
Timothy (Randy) Thorp	Sheriff	01/01/17
Kenneth W. Oswald	Prosecutor	01/01/17
Dr. Robert Raker	Coroner	01/06/13
COMMON PLEAS COURT		
Honorable Thomas Marcelain	Judge	02/08/15
Honorable David Branstool	Judge	12/31/18
<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
COUNTY MUNICIPAL COURT		
Honorable Michael Higgins	Judge	12/31/13
Honorable David Stansbury	Judge	12/31/17
Marcia J. Phelps	Clerk of Courts	12/31/13

LICKING COUNTY, OHIO
COUNTY ORGANIZATIONAL CHART
FOR THE YEAR ENDED DECEMBER 31, 2012



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

LICKING COUNTY, OHIO

GOVERNMENT FINANCE OFFICERS ASSOCIATION OF THE UNITED STATES AND CANADA
CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

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, 2011

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.



Christophe P. Morill
President

Jeffrey L. Esser
Executive Director

FINANCIAL SECTION

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Licking County
20 South Second Street
Newark, Ohio 43055

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Licking County, Ohio (the County), as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the County's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Licking County, Ohio, as of December 31, 2012, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Public Assistance, Board of Developmental Disabilities, Children's Services and Senior Citizens Levy Funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of a Matter

As discussed in Note 20 to the financial statements, the 2011 financial statements have been restated to correct misstatements. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

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 applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

Supplementary and Other Information

Our audit was conducted to opine on the County's basic financial statements taken as a whole. The introductory section, the financial section's combining statements, individual fund statements and schedules, and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The financial section's combining statements, individual fund statements and schedules, are management's responsibility, and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected these statements and schedules 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, and other additional procedures 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2013, 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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

Columbus, Ohio

June 27, 2013

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LICKING COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2012
(UNAUDITED)

As management of Licking County (the "County"), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2012. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages v-xi of this report.

Financial Highlights

- The assets of the County exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by approximately \$124.7 million (net position). Of this amount, approximately \$26.1 million represents unrestricted net position for Governmental Activities, which may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's Governmental Activities net position increased by approximately \$5.6 million. This increase represents the amount in which general revenues exceeded net program costs.
- The County's Business-Type Activities net position increased by \$862,495. This increase is primarily the result of wastewater operations.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of approximately \$46.2 million, approximately a \$2.3 million increase in comparison with the prior year.
- At the end of the current fiscal year, unrestricted fund balance (the total of committed, assigned, and unassigned components of fund balance) for the general fund was approximately \$16.8 million, or approximately 41 percent of total general fund expenditures.

Overview of the Financial Statements

This discussion and analysis provided here are intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

The Statement of Net Position presents information on all of the County's assets, liabilities and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The *Statement of Activities* presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

LICKING COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2012
(UNAUDITED)

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County included general government, public safety, public works, health, human services, conservation and recreation, economic development and assistance, and urban redevelopment and housing. The business-type activities of the County include water and wastewater operations.

The government-wide financial statements included not only the County itself (known as the primary government), but also two legally separate nonprofit organizations for which the County is financially accountable. Financial information for these component units is reported separately from the financial information presented for the primary government itself.

The government-wide financial statements can be found on pages 14-17 of this report.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Information is presented separately in the governmental fund balance sheet and in the governmental fund statement revenues, expenditures, and changes in fund balances for the general, public assistance, developmental disabilities, children's services, mental health levy, senior citizen levy, and permanent improvement funds, each of which are considered to be major funds. Data from all other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements in the combining and individual fund statements and schedules section of this report.

The County adopts annual appropriated budgets for its general, public assistance, developmental disabilities, children's services, and senior citizens levy funds. A budgetary comparison statement has been provided for each to demonstrate compliance with these budgets.

The basic governmental fund financial statements can be found on pages 18-30 of this report.

Proprietary funds. The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its water and wastewater operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses an internal service fund to account for self-insured medical and dental benefits. Because this service predominantly benefits governmental rather than business-type functions, it has been included within governmental activities in the government-wide financial statements.

LICKING COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2012
(UNAUDITED)

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provided separate information for water and wastewater operations, both of which are considered to be major funds of the County.

The basic proprietary fund financial statements can be found on pages 31-33 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The County maintains only one type of fiduciary funds. The Agency fund reports resources held by the County in a custodial capacity for individuals, private organizations or other governments.

The basic fiduciary fund financial statements can be found on page 34 of this report.

Notes to the financial statements. The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements begin on page 35 of this report.

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LICKING COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2012
(UNAUDITED)

Government-Wide Financial Analysis

The table below provides a comparative summary of the County's net position at December 31, 2012 and December 31, 2011:

	Net Position			
	<u>Governmental Activities</u>		<u>Business-Type Activities</u>	
	<u>2012</u>	<u>Restated 2011</u>	<u>2012</u>	<u>2011</u>
<u>Assets</u>				
Current and other assets	\$ 93,038,631	\$ 90,406,949	\$ 5,192,080	\$ 4,431,254
Capital assets, net	67,885,489	64,761,959	17,850,055	17,822,594
Total assets	<u>160,924,120</u>	<u>155,168,908</u>	<u>23,042,135</u>	<u>22,253,848</u>
<u>Liabilities</u>				
Current and other liabilities	6,002,992	6,590,938	147,506	112,339
Long-term liabilities	20,299,611	18,796,623	9,713,944	9,823,319
Total liabilities	<u>26,302,603</u>	<u>25,387,561</u>	<u>9,861,450</u>	<u>9,935,658</u>
<u>Deferred Inflows of Resources</u>				
Unearned Revenue	23,130,306	23,874,017	-	-
Total Deferred Inflows of Resources	<u>23,130,306</u>	<u>23,874,017</u>	<u>-</u>	<u>-</u>
<u>Net Position</u>				
Net Investment in Capital Assets	55,181,878	54,751,851	8,210,475	8,061,612
Restricted	30,208,635	29,222,637	-	-
Unrestricted	26,100,698	21,932,842	4,970,210	4,256,578
Total net position	<u>\$ 111,491,211</u>	<u>\$ 105,907,330</u>	<u>\$ 13,180,685</u>	<u>\$ 12,318,190</u>

As noted earlier, net position over time, may serve as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities and deferred inflows of resources by approximately \$124.7 million at the close of the most recent fiscal year.

By far the largest portion of the County's net position reflects its investment in capital assets (e.g. land, buildings, equipment and machinery, vehicles, and infrastructure), less any related outstanding debt that was used to acquire those assets. The County uses these capital assets to provide services to citizens. Accordingly, these assets are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net position (restricted net assets) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the County is able to report positive balances in all reported categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

LICKING COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2012
(UNAUDITED)

The table below provides a comparative analysis of changes in net position for 2012 and 2011:

	Change in Net Position			
	<u>Governmental Activities</u>		<u>Business-Type Activities</u>	
	<u>2012</u>	<u>Restated 2011</u>	<u>2012</u>	<u>2011</u>
<u>Revenues</u>				
Program revenues:				
Charges for Services	\$ 15,771,358	\$ 13,815,435	\$ 3,049,778	\$ 2,674,508
Operating Grants and Contributions	33,085,329	32,994,121	-	-
Capital Grants and Contributions	1,148,869	-	-	-
Total program revenues	<u>50,005,556</u>	<u>46,809,556</u>	<u>3,049,778</u>	<u>2,674,508</u>
General revenues:				
Property Taxes	24,022,693	23,136,440	-	-
Sales Taxes	26,568,612	24,804,013	-	-
Intergovernmental, Unrestricted	4,724,578	7,648,773	-	-
Investment Earnings	332,472	424,101	-	1,569
Miscellaneous	1,515,317	3,257,496	-	-
Total general revenues	<u>57,163,672</u>	<u>59,270,823</u>	<u>-</u>	<u>1,569</u>
Total revenues	<u>107,169,228</u>	<u>106,080,379</u>	<u>3,049,778</u>	<u>2,676,077</u>
<u>Expenses</u>				
Public Safety	20,798,926	22,312,572	-	-
Health	4,440,024	4,606,607	-	-
Human Services	39,542,915	39,777,544	-	-
Conservation and Recreation	552,514	552,157	-	-
Community and Economic Development	982,289	1,283,293	-	-
Public Works	10,119,994	8,625,735	-	-
General Government	24,548,222	28,517,262	-	-
Interest and Fiscal Charges	600,463	607,512	-	-
Water	-	-	184,383	155,553
Wastewater	-	-	2,002,900	1,975,581
Total expenses	<u>101,585,347</u>	<u>106,282,682</u>	<u>2,187,283</u>	<u>2,131,134</u>
Change in Net Position	5,583,881	(202,303)	862,495	544,943
Net Position, Beginning of year, Restated	<u>105,907,330</u>	<u>106,109,633</u>	<u>12,318,190</u>	<u>11,773,247</u>
Net Position, End of Year	<u>\$ 111,491,211</u>	<u>\$ 105,907,330</u>	<u>\$ 13,180,685</u>	<u>\$ 12,318,190</u>

For the most part, total revenues and total expenses remained consistent with amounts reported in the previous year.

Financial Analysis of the Governmental Funds

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of approximately \$46.2 million, an increase of approximately \$2.3 million in comparison with the prior year. The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2012 and 2011.

LICKING COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2012
(UNAUDITED)

	Fund Balance December 31, 2012	Restated Fund Balance December 31, 2011	Increase (Decrease)
General	\$ 17,239,798	\$ 14,854,240	\$ 2,385,558
Public Assistance	2,405,130	2,669,401	(264,271)
Developmental Disabilities	6,593,484	6,109,454	484,030
Children's Services	815,155	506,290	308,865
Mental Health Levy	297,504	-	297,504
Senior Citizens Levy	1,587,968	1,423,180	164,788
Permanent Improvement	1,248,298	2,593,176	(1,344,878)
Other Governmental Funds	16,021,314	15,800,246	221,068
Total	\$ 46,208,651	\$ 43,955,987	\$ 2,252,664

The general fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the general fund was approximately \$11.6 million, while total fund balance reached approximately \$17.2 million. As a measure of general fund liquidity, it may be useful to compare both unassigned and total fund balance to total general fund expenditures. Unassigned fund balance represents 28.2 percent of total general fund expenditures, while total fund balance represents 41.9 percent of that same amount.

The fund balance of the County's general fund increased by approximately \$2.4 million during the current fiscal year. This increase represents the amount in which revenues (\$47.3 million) exceeded expenditures (\$41.2 million) and subsidy transfers to other funds (\$3.8 million).

The fund balance of the County's public assistance fund decreased by \$264,271 during the current fiscal year. This decrease represents the amount in which program expenditures (\$9.5 million) exceeded program revenues (\$8.7 million) and operating subsidies from the general fund (\$459,957).

The fund balance of the County's developmental disabilities fund increased by \$484,030 during the current fiscal year. This increase represents the amount in which program revenues (\$11.6 million) exceeded program expenditures (\$11.1 million) and transfers for debt service (\$74,438).

The fund balance of the County's children's services fund increased by \$308,865 during the current fiscal year. This increase represents the amount in which program revenues (\$7.9 million) and operating subsidies from the general fund (\$921,425) exceeded program expenditures (\$8.5 million).

The fund balance of the County's permanent improvement fund decreased by approximately \$1.3 million during the current fiscal year. This decrease represents the amount in which program expenditures (\$3.9 million) exceeded program revenues (\$195,494), bond proceeds (\$2.1 million), and subsidies from the general fund (\$275,000).

LICKING COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2012
(UNAUDITED)

Financial Analysis of the Proprietary Funds

The net position of the County's water fund increased by \$79,114 during the current fiscal year. This increase represents the amount in which program charges (\$263,497) exceeded program expenses (\$184,383).

The net position of the County's wastewater fund increased by \$783,381 during the current fiscal year. This increase represents the amount in which program charges (\$2.8 million) exceeded program expenses (\$1.9 million) and debt service (\$84,298).

The net position of the County's internal service fund increased by \$415,288 during the current fiscal year. This increase represents the amount in which program charges (\$13.9 million) exceeded program expenses (\$13.5 million).

General Fund Budgeting Highlights

During the year, actual revenues exceeded the final budget by approximately \$3.7 million. The variance between the County's original and final revenue estimates was insignificant.

The County's final appropriation measure exceeded the original by approximately \$2.7 million and actual budgetary expenditures were approximately \$3.2 million less the final appropriations measure.

Capital Assets

The County's investment in capital assets for governmental activities as of December 31, 2012, including land, land improvements, buildings, equipment and machinery, vehicles, and infrastructure, totaled \$67.9 million (net of accumulated depreciation), an increase of approximately \$3.1 million in comparison with the prior year. This increase consists of current year acquisitions of approximately \$6.0 million, offset by current year depreciation of approximately \$2.9 million and net current year net disposals of \$32,149.

The County's investment in capital assets for business-type activities as of December 31, 2012, including land, land improvements, buildings, equipment and machinery, vehicles, and infrastructure totaled \$17.9 million (net of accumulated depreciation), an increase of \$27,461 in comparison with the prior year. This increase consists of current year acquisitions of \$359,364, offset by current year depreciation of \$325,103 and current year net disposals of \$6,800.

Detailed information regarding capital asset activity is included in the Note 7 to the basic financial statements.

Debt Administration

The County's governmental activities debt as of December 31, 2012, including bonds and notes, was approximately \$16.2 million, an increase of approximately \$1.3 million in comparison with the prior year. This increase represents new bonds and notes of approximately \$4.9 million, offset by principal payments made during the year of approximately \$3.6 million.

The County's business-type activities debt as of December 31, 2012 was approximately \$9.6 million, a decrease of \$121,402 in comparison with the prior year. This decrease represents new loans totaling \$209,455, offset by principal payments made during the year totaling \$330,857.

Detailed information regarding debt activity is included in Note 8 to the basic financial statements.

LICKING COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2012
(UNAUDITED)

Contacting the County's Component Units

Financial information for the Airport Authority can be obtained from the Licking County Regional Airport Authority, 530 Heath Road, Heath, Ohio 43056. Financial information for LICCO Incorporated can be obtained from LICCO Incorporated at 600 Industrial Parkway, Heath, Ohio, 43056.

Contacting the County's Financial Management

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 information contact Michael L. Smith, Auditor of Licking County, Administration Building, 20 South Second Street, Newark, Ohio 43055. Or e-mail at msmith@lcounty.com or telephone at (740) 670-5040.

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LICKING COUNTY, OHIO

STATEMENT OF NET POSITION
AS OF DECEMBER 31, 2012

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Assets			
Pooled Cash and Investments	\$ 49,986,035	\$ 4,504,128	\$ 54,490,163
Cash and Cash Equivalents with Fiscal Agents	632,457	10,152	642,609
Investments	-	-	-
Receivables:			
Taxes	30,044,646	-	30,044,646
Accounts	670,957	576,728	1,247,685
Intergovernmental	7,756,332	-	7,756,332
Interest	11,703	-	11,703
Special Assessments	304,354	-	304,354
Loans	3,253,821	-	3,253,821
Inventory of Supplies, at Cost	206,675	101,072	307,747
Prepaid Items	171,651	-	171,651
Nondepreciable Capital Assets	8,226,204	704,050	8,930,254
Depreciable Capital assets, Net	59,659,285	17,146,005	76,805,290
Total Assets	160,924,120	23,042,135	183,966,255
Liabilities			
Accounts Payable	2,560,464	78,286	2,638,750
Accrued Wages and Benefits Payable	1,311,417	15,469	1,326,886
Intergovernmental Payable	1,377,089	13,449	1,390,538
Claims Payable	674,647	-	674,647
Retainage Payable	24,037	-	24,037
Accrued Interest Payable	55,338	40,302	95,640
Long-Term Liabilities:			
Due Within One Year	4,489,767	627,232	5,116,999
Due in More Than One Year	15,809,844	9,086,712	24,896,556
Total Liabilities	26,302,603	9,861,450	36,164,053
Deferred Inflows of Resources			
Unearned Revenue - Property Taxes	23,130,306	-	23,130,306
Total Deferred Inflows of Resources	23,130,306	-	23,130,306
Net Position			
Net Investment in Capital Assets	55,181,878	8,210,475	63,392,353
Restricted for:			
Capital Projects	99,822	-	99,822
Debt Service	1,726,315	-	1,726,315
Public Safety	3,625,282	-	3,625,282
Health	1,426,739	-	1,426,739
Human Services	12,068,280	-	12,068,280
Conservation and Recreation	61,911	-	61,911
Community and Economic Development	3,823,652	-	3,823,652
Public Works	3,459,847	-	3,459,847
General Government	3,916,787	-	3,916,787
Unrestricted	26,100,698	4,970,210	31,070,908
Total Net Position	\$ 111,491,211	\$ 13,180,685	\$ 124,671,896

See accompanying notes to the basic financial statements

Component Units			
Airport Authority		LICCO Incorporated	
\$	74,485	\$	115,920
	-		-
	-		1,190,405
	-		-
	-		116,124
	107,491		-
	-		-
	-		-
	-		-
	-		117,886
	81		5,537
	-		-
	953,207		60,543
	<u>1,135,264</u>		<u>1,606,415</u>
	119,118		63,595
	-		18,191
	-		-
	-		-
	-		-
	-		-
	-		-
	<u>119,118</u>		<u>81,786</u>
	-		-
	-		-
	953,207		60,543
	3,886		-
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-
	59,053		1,464,086
\$	<u>1,016,146</u>	\$	<u>1,524,629</u>

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2012

Functions/Programs	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
Public Safety	\$ 20,798,926	\$ 678,856	\$ 2,190,447	\$ -
Health	4,440,024	589,037	525,930	-
Human Services	39,542,915	1,859,432	20,647,991	-
Conservation and Recreation	552,514	-	-	-
Community and Economic Development	982,289	110,372	733,207	-
Public Works	10,119,994	262,045	7,885,068	1,148,869
General Government	24,548,222	12,271,616	1,054,433	-
Interest and Fiscal Charges	600,463	-	48,253	-
Total Governmental Activities	<u>101,585,347</u>	<u>15,771,358</u>	<u>33,085,329</u>	<u>1,148,869</u>
Business-Type Activities:				
Water	184,383	263,497	-	-
Wastewater	2,002,900	2,786,281	-	-
Total Business-type Activities	<u>2,187,283</u>	<u>3,049,778</u>	<u>-</u>	<u>-</u>
Total Primary Government	<u>\$ 103,772,630</u>	<u>\$ 18,821,136</u>	<u>\$ 33,085,329</u>	<u>\$ 1,148,869</u>
Component Units:				
Airport Authority	\$ 100,734	\$ 71,563	\$ -	\$ 936,739
LICCO Incorporated	673,446	748,994	-	-
Total Component Units	<u>\$ 774,180</u>	<u>\$ 820,557</u>	<u>\$ -</u>	<u>\$ 936,739</u>

General Revenues:
Property Taxes Levied for:
 General Purposes
 Special Purposes
Sales Taxes
Special Assessments
Intergovernmental, Unrestricted
Investment Earnings
Miscellaneous
Total General Revenues

Change in Net Assets

Net Position at Beginning of Year, Restated
Net Position at End of Year

Net (Expense) Revenue and Changes in Net Position			Component Units	
Primary Government				
Governmental Activities	Business-Type Activities	Total	Airport Authority	LICCO Incorporated
(17,929,623)	-	(17,929,623)		
(3,325,057)	-	(3,325,057)		
(17,035,492)	-	(17,035,492)		
(552,514)	-	(552,514)		
(138,710)	-	(138,710)		
(824,012)	-	(824,012)		
(11,222,173)	-	(11,222,173)		
(552,210)	-	(552,210)		
<u>(51,579,791)</u>	<u>-</u>	<u>(51,579,791)</u>		
-	79,114	79,114		
-	783,381	783,381		
-	862,495	862,495		
<u>\$ (51,579,791)</u>	<u>\$ 862,495</u>	<u>\$ (50,717,296)</u>		
			\$ 907,568	
				<u>75,548</u>
			<u>907,568</u>	<u>75,548</u>
7,258,265	-	7,258,265	-	-
16,764,428	-	16,764,428	-	-
26,568,612	-	26,568,612	-	-
159,088	-	159,088	-	-
4,724,578	-	4,724,578	-	-
332,472	-	332,472	27	113,384
1,356,229	-	1,356,229	-	-
<u>57,163,672</u>	<u>-</u>	<u>57,163,672</u>	<u>27</u>	<u>113,384</u>
5,583,881	862,495	6,446,376	907,595	188,932
105,907,330	12,318,190	118,225,520	108,551	1,335,697
<u>\$ 111,491,211</u>	<u>\$ 13,180,685</u>	<u>\$ 124,671,896</u>	<u>\$ 1,016,146</u>	<u>\$ 1,524,629</u>

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

BALANCE SHEET
GOVERNMENTAL FUNDS
AS OF DECEMBER 31, 2012

	General	Public Assistance	Developmental Disabilities	Children's Services
Assets:				
Equity in Pooled Cash and Investments	\$ 12,576,828	\$ 2,219,965	\$ 6,743,545	\$ 1,557,785
Cash and Cash Equivalents with Fiscal Agent	-	-	-	10,424
Receivables:				
Taxes	12,148,110	-	6,611,906	3,252,409
Accounts	293,176	4,134	14,202	4,435
Intergovernmental	2,347,243	648,302	731,028	299,137
Interest	11,703	-	-	-
Special Assessments	-	-	-	-
Loans	-	-	-	-
Inventory of Supplies, at Cost	66,038	4,250	-	-
Due From Other Funds	405,500	-	-	-
Advances To Other Funds	420,500	-	-	-
Total Assets	\$ 28,269,098	\$ 2,876,651	\$ 14,100,681	\$ 5,124,190
Liabilities:				
Accounts Payable	\$ 594,767	\$ 89,052	\$ 207,564	\$ 417,694
Accrued Wages and Benefits Payable	765,324	204,814	121,083	-
Intergovernmental Payable	489,723	158,711	87,765	476,563
Retainage Payable	-	-	-	-
Compensated Absences Payable	39,015	18,944	47,405	-
Due To Other Funds	-	-	-	-
Advances From Other Funds	-	-	-	-
Total Liabilities	1,888,829	471,521	463,817	894,257
Deferred Inflows of Resources:				
Unavailable Revenue	9,140,471	-	7,043,380	3,414,778
Total Deferred Inflows of Resources	9,140,471	-	7,043,380	3,414,778
Fund Balances:				
Nonspendable	486,538	4,250	-	-
Restricted	-	2,400,880	6,593,484	815,155
Committed	300,000	-	-	-
Assigned	4,858,587	-	-	-
Unassigned	11,594,673	-	-	-
Total Fund Balances	17,239,798	2,405,130	6,593,484	815,155
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 28,269,098	\$ 2,876,651	\$ 14,100,681	\$ 5,124,190

See accompanying notes to the basic financial statements

<u>Mental Health Levy</u>	<u>Senior Citizen Levy</u>	<u>Permanent Improvement</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ -	\$ 1,410,078	\$ 1,747,561	\$ 12,755,617	\$ 39,011,379
-	-	-	622,033	632,457
3,720,359	4,311,862	-	-	30,044,646
-	-	-	267,047	582,994
218,777	222,275	-	3,289,570	7,756,332
-	-	-	-	11,703
-	-	-	304,354	304,354
-	-	-	3,253,821	3,253,821
-	-	-	136,387	206,675
-	-	-	-	405,500
-	-	-	-	420,500
<u>\$ 3,939,136</u>	<u>\$ 5,944,215</u>	<u>\$ 1,747,561</u>	<u>\$ 20,628,829</u>	<u>\$ 82,630,361</u>
\$ -	\$ 613	\$ 499,263	\$ 725,065	\$ 2,534,018
-	-	-	216,964	1,308,185
-	-	-	160,929	1,373,691
-	-	-	24,037	24,037
-	-	-	59,473	164,837
-	-	-	405,500	405,500
-	-	-	420,500	420,500
<u>-</u>	<u>613</u>	<u>499,263</u>	<u>2,012,468</u>	<u>6,230,768</u>
<u>3,641,632</u>	<u>4,355,634</u>	<u>-</u>	<u>2,595,047</u>	<u>30,190,942</u>
<u>3,641,632</u>	<u>4,355,634</u>	<u>-</u>	<u>2,595,047</u>	<u>30,190,942</u>
-	-	-	136,387	627,175
297,504	1,587,968	620,733	15,823,016	28,138,740
-	-	-	61,911	361,911
-	-	627,565	-	5,486,152
-	-	-	-	11,594,673
<u>297,504</u>	<u>1,587,968</u>	<u>1,248,298</u>	<u>16,021,314</u>	<u>46,208,651</u>
<u>\$ 3,939,136</u>	<u>\$ 5,944,215</u>	<u>\$ 1,747,561</u>	<u>\$ 20,628,829</u>	<u>\$ 82,630,361</u>

See accompanying notes to the basic financial statements

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LICKING COUNTY, OHIO

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2012

Total Governmental Fund Balances		\$ 46,208,651
 <i>Amounts reported for governmental activities in the statement of net position are different because:</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		67,885,489
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds.		
	Property Taxes	1,478,649
	Special Assessments	304,354
	Intergovernmental	5,075,142
	Accounts Receivable	202,491
 An internal service fund is used by management to charge the cost of self-insurance and risk management to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.		 10,512,852
 Some liabilities, including bonds payable and accrued interest, are not due and payable in the current period and therefore are not reported in the funds:		
	Accrued Interest Payable	(55,338)
	Bonds Payable	(16,257,282)
	Capital Lease Payable	(284,057)
	Compensated Absences Payable	(3,579,740)
		<u>111,491,211</u>
 Net Position of Governmental Activities		 \$ 111,491,211

LICKING COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	General	Public Assistance	Developmental Disabilities	Children's Services
Revenues:				
Sales Taxes	\$ 26,568,612	\$ -	\$ -	\$ -
Property Taxes	7,295,576	-	6,386,990	3,109,224
Intergovernmental	4,310,212	8,441,848	4,422,826	4,641,609
Investment Earnings	331,023	-	-	-
Licenses and Permits	9,431	-	-	-
Fines and Forfeitures	228,174	-	-	-
Special Assessments	-	-	-	-
Charges for Services	7,361,360	-	-	-
Miscellaneous	1,241,164	278,355	803,567	181,057
Total Revenues	47,345,552	8,720,203	11,613,383	7,931,890
Expenditures:				
Current:				
Governmental Activities:				
Public Safety	18,152,536	-	-	-
Health	353,460	-	-	-
Human Services	2,818,648	9,445,508	11,054,915	8,544,450
Conservation and Recreation	552,514	-	-	-
Community and Economic Development	85,000	-	-	-
Public Works	-	-	-	-
General Government	19,217,117	-	-	-
Capital Outlay	-	-	-	-
Debt service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	41,179,275	9,445,508	11,054,915	8,544,450
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,166,277	(725,305)	558,468	(612,560)
Other Financing Sources (Uses):				
Proceeds from Inception of Capital Lease	-	-	-	-
Proceeds from Bonds	-	-	-	-
Premium on Notes	-	-	-	-
Transfers In	66	459,957	-	921,425
Transfers Out	(3,790,075)	-	(74,438)	-
Total Other Financing Sources (Uses)	(3,790,009)	459,957	(74,438)	921,425
Net Change in Fund Balances	2,376,268	(265,348)	484,030	308,865
Fund Balance, Beginning of Year, Restated	14,854,240	2,669,401	6,109,454	506,290
Increase (Decrease) in Inventory	9,290	1,077	-	-
Fund Balance, End of Year	\$ 17,239,798	\$ 2,405,130	\$ 6,593,484	\$ 815,155

See accompanying notes to the basic financial statements

Mental Health Levy	Senior Citizen Levy	Permanent Improvement	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ 26,568,612
3,437,227	4,027,798	-	-	24,256,815
526,555	524,805	187,513	14,677,909	37,733,277
-	-	746	703	332,472
-	-	-	588,953	598,384
-	-	-	466,017	694,191
-	-	-	178,677	178,677
-	-	-	5,580,063	12,941,423
-	-	7,235	158,293	2,669,671
<u>3,963,782</u>	<u>4,552,603</u>	<u>195,494</u>	<u>21,650,615</u>	<u>105,973,522</u>
-	-	-	2,867,220	21,019,756
3,666,278	-	-	420,465	4,440,203
-	4,387,815	-	3,515,975	39,767,311
-	-	-	-	552,514
-	-	-	842,436	927,436
-	-	222,255	9,418,061	9,640,316
-	-	-	5,307,250	24,524,367
-	-	3,580,588	293,858	3,874,446
-	-	-	3,660,969	3,660,969
-	-	-	468,578	468,578
-	-	77,458	19,110	96,568
<u>3,666,278</u>	<u>4,387,815</u>	<u>3,880,301</u>	<u>26,813,922</u>	<u>108,972,464</u>
297,504	164,788	(3,684,807)	(5,163,307)	(2,998,942)
-	-	-	284,057	284,057
-	-	2,064,929	2,880,000	4,944,929
-	-	-	21,427	21,427
-	-	275,000	2,239,255	3,895,703
-	-	-	(31,190)	(3,895,703)
-	-	2,339,929	5,393,549	5,250,413
297,504	164,788	(1,344,878)	230,242	2,251,471
-	1,423,180	2,593,176	15,800,246	43,955,987
-	-	-	(9,174)	1,193
<u>\$ 297,504</u>	<u>\$ 1,587,968</u>	<u>\$ 1,248,298</u>	<u>\$ 16,021,314</u>	<u>\$ 46,208,651</u>

See accompanying notes to the basic financial statements

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LICKING COUNTY, OHIO

RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2012

Net Change in Fund Balances - Total Governmental Funds		\$ 2,251,471
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>		
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays was over (under) depreciation in the current period.</p>		
	Capital Outlays	6,014,383
	Depreciation	(2,858,704)
<p>Loss on disposal of Capital Assets is not recorded in the Governmental funds but is recorded in the Statement of Activity.</p>		
		(32,149)
<p>Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.</p>		
	Property Taxes	(234,122)
	Charges for Services	116,182
	Intergovernmental Grants	1,225,499
	Special Assessments	(19,589)
	Miscellaneous	86,309
<p>The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.</p>		
	Issuance of Bonds	(4,944,929)
	Inception of Capital Lease	(284,057)
	Principal Repayment	3,660,969
<p>Some expenses reported in the statement of activities, such as compensated absences do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.</p>		
	Change in Inventory	1,193
	Interest Expense	(35,317)
	Compensated Absences	221,454
<p>The internal service fund is used by management to charge the cost of self-insurance and risk management to individual funds. The net revenue of is reported in with governmental activities</p>		
		415,288
Change in Net Position of Governmental Activities		\$ 5,583,881

LICKING COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2012

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Sales Taxes	\$ 24,279,121	\$ 24,279,121	\$ 26,417,743	\$ 2,138,622
Property Taxes	6,400,932	6,400,932	6,964,757	563,825
Intergovernmental	3,747,604	3,747,604	4,077,711	330,107
Investment Earnings	319,176	319,176	347,291	28,115
Licenses and Permits	8,622	8,622	9,381	759
Fines and Forfeitures	140,643	140,643	153,031	12,388
Charges for Services	5,451,718	5,451,718	5,931,932	480,214
Miscellaneous	1,143,950	1,143,950	1,244,715	100,765
Total Revenues	41,491,766	41,491,766	45,146,561	3,654,795
Expenditures:				
Current:				
Governmental Activities:				
Public Safety	19,380,928	19,404,269	18,751,448	652,821
Health	429,904	435,365	331,797	103,568
Human Services	3,510,602	3,593,645	3,036,261	557,384
Conservation and Recreation	542,157	552,514	552,514	-
Community and Economic Development	85,000	85,000	85,000	-
General Government	19,879,400	20,555,447	18,763,543	1,791,904
Total Expenditures	43,827,991	44,626,240	41,520,563	3,105,677
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,336,225)	(3,134,474)	3,625,998	6,760,472
Other Financing Sources (Uses):				
Advances In	755,539	755,539	755,539	-
Advances Out	-	(1,576,539)	(1,566,539)	10,000
Transfers In	145,533	145,533	145,533	-
Transfers Out	(3,517,555)	(3,867,973)	(3,820,839)	47,134
Total Other Financing Sources (Uses)	(2,616,483)	(4,543,440)	(4,486,306)	57,134
Net Change in Fund Balances	(4,952,708)	(7,677,914)	(860,308)	6,817,606
Fund Balance, Beginning of Year	9,126,226	9,126,226	9,126,226	-
Prior Year Encumbrances Appropriated	907,755	907,755	907,755	-
Fund Balance, End of Year	\$ 5,081,273	\$ 2,356,067	\$ 9,173,673	\$ 6,817,606

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
PUBLIC ASSISTANCE FUND
FOR THE YEAR ENDED DECEMBER 31, 2012

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Intergovernmental	\$ 8,602,065	\$ 8,602,065	\$ 7,793,546	\$ (808,519)
Miscellaneous	304,485	304,485	275,866	(28,619)
Total Revenues	<u>8,906,550</u>	<u>8,906,550</u>	<u>8,069,412</u>	<u>(837,138)</u>
Expenditures:				
Current:				
Governmental Activities:				
Human Services	11,982,777	12,858,015	10,883,235	1,974,780
Total Expenditures	<u>11,982,777</u>	<u>12,858,015</u>	<u>10,883,235</u>	<u>1,974,780</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,076,227)	(3,951,465)	(2,813,823)	1,137,642
Other Financing Sources (Uses):				
Transfers In	2,495,835	2,495,835	2,495,835	-
Transfers Out	(625,000)	(413,925)	(413,925)	-
Total Other Financing Sources (Uses)	<u>1,870,835</u>	<u>2,081,910</u>	<u>2,081,910</u>	<u>-</u>
Net Change in Fund Balances	(1,205,392)	(1,869,555)	(731,913)	1,137,642
Fund Balance, Beginning of Year	1,970,279	1,970,279	1,970,279	-
Prior Year Encumbrances Appropriated	428,055	428,055	428,055	-
Fund Balance, End of Year	<u>\$ 1,192,942</u>	<u>\$ 528,779</u>	<u>\$ 1,666,421</u>	<u>\$ 1,137,642</u>

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
DEVELOPMENTAL DISABILITIES FUND
FOR THE YEAR ENDED DECEMBER 31, 2012

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Property Taxes	\$ 5,754,471	\$ 5,754,471	\$ 6,249,449	\$ 494,978
Intergovernmental	4,039,472	4,039,472	4,386,932	347,460
Miscellaneous	738,262	738,262	801,764	63,502
Total Revenues	<u>10,532,205</u>	<u>10,532,205</u>	<u>11,438,145</u>	<u>905,940</u>
Expenditures:				
Current:				
Governmental Activities:				
Human Services	11,989,819	13,161,724	11,636,414	1,525,310
Total Expenditures	<u>11,989,819</u>	<u>13,161,724</u>	<u>11,636,414</u>	<u>1,525,310</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,457,614)	(2,629,519)	(198,269)	2,431,250
Other Financing Sources (Uses):				
Transfers Out	(74,438)	(74,438)	(74,438)	-
Total Other Financing Sources (Uses)	<u>(74,438)</u>	<u>(74,438)</u>	<u>(74,438)</u>	<u>-</u>
Net Change in Fund Balances	(1,532,052)	(2,703,957)	(272,707)	2,431,250
Fund Balance, Beginning of Year	5,687,783	5,687,783	5,687,783	-
Prior Year Encumbrances Appropriated	686,698	686,698	686,698	-
Fund Balance, End of Year	<u>\$ 4,842,429</u>	<u>\$ 3,670,524</u>	<u>\$ 6,101,774</u>	<u>\$ 2,431,250</u>

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
CHILDREN'S SERVICES FUND
FOR THE YEAR ENDED DECEMBER 31, 2012

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Property Taxes	\$ 2,875,623	\$ 2,875,623	\$ 2,974,506	\$ 98,883
Intergovernmental	4,486,919	4,486,919	4,641,209	154,290
Miscellaneous	150,967	150,967	156,158	5,191
Total Revenues	<u>7,513,509</u>	<u>7,513,509</u>	<u>7,771,873</u>	<u>258,364</u>
Expenditures:				
Current:				
Governmental Activities:				
Human Services	8,023,269	8,408,321	7,520,494	887,827
Total Expenditures	<u>8,023,269</u>	<u>8,408,321</u>	<u>7,520,494</u>	<u>887,827</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(509,760)	(894,812)	251,379	1,146,191
Other Financing Sources (Uses):				
Transfers In	4,709,786	4,709,786	4,709,786	-
Transfers Out	(5,335,590)	(5,681,809)	(5,410,314)	271,495
Total Other Financing Sources (Uses)	<u>(625,804)</u>	<u>(972,023)</u>	<u>(700,528)</u>	<u>271,495</u>
Net Change in Fund Balances	(1,135,564)	(1,866,835)	(449,149)	1,417,686
Fund Balance, Beginning of Year	1,503,898	1,503,898	1,503,898	-
Prior Year Encumbrances Appropriated	445,707	445,707	445,707	-
Fund Balance, End of Year	<u>\$ 814,041</u>	<u>\$ 82,770</u>	<u>\$ 1,500,456</u>	<u>\$ 1,417,686</u>

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
SENIOR CITIZEN LEVY FUND
FOR THE YEAR ENDED DECEMBER 31, 2012

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Property Taxes	\$ 3,795,712	\$ 3,795,712	\$ 3,849,295	\$ 53,583
Intergovernmental	517,500	517,500	524,805	7,305
Total Revenues	<u>4,313,212</u>	<u>4,313,212</u>	<u>4,374,100</u>	<u>60,888</u>
Expenditures:				
Current:				
Governmental Activities:				
Human Services	4,407,339	4,407,339	4,387,202	20,137
Total Expenditures	<u>4,407,339</u>	<u>4,407,339</u>	<u>4,387,202</u>	<u>20,137</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(94,127)	(94,127)	(13,102)	81,025
Fund Balance, Beginning of Year	1,423,180	1,423,180	1,423,180	-
Fund Balance, End of Year	<u>\$ 1,329,053</u>	<u>\$ 1,329,053</u>	<u>\$ 1,410,078</u>	<u>\$ 81,025</u>

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

STATEMENT OF NET POSITION
 PROPRIETARY FUNDS
 AS OF DECEMBER 31, 2012

	Business-type Activities - Enterprise Funds			Governmental
	Water	Wastewater	Total	Activities- Internal Service Fund
Assets				
Current Assets:				
Pooled Cash and Investments	\$ 587,725	\$ 3,916,403	\$ 4,504,128	\$ 10,974,656
Cash and Cash Equivalents With Fiscal Agent	-	10,152	10,152	-
Receivables:				
Accounts	8,589	568,139	576,728	87,963
Materials and Supplies Inventory	50,536	50,536	101,072	-
Prepaid Items	-	-	-	171,651
Total Current Assets	646,850	4,545,230	5,192,080	11,234,270
Noncurrent Assets:				
Nondepreciable Capital Assets	6,328	697,722	704,050	-
Depreciable Capital assets, Net	618,821	16,527,184	17,146,005	-
Total Noncurrent Assets	625,149	17,224,906	17,850,055	-
Total Assets	1,271,999	21,770,136	23,042,135	11,234,270
Liabilities				
Current Liabilities				
Accounts Payable	7,843	70,443	78,286	26,446
Accrued Wages and Benefits	-	15,469	15,469	3,232
Intergovernmental Payable	-	13,449	13,449	3,398
Claims Payable	-	-	-	674,647
Compensated Absences Payable	-	12,683	12,683	3,606
Accrued Interest Payable	256	40,046	40,302	-
General Obligation Bonds Payable	60,000	-	60,000	-
OPWC Loan Payable	-	18,032	18,032	-
OWDA Loan Payable	-	536,517	536,517	-
Total Current Liabilities	68,099	706,639	774,738	711,329
Long-Term Liabilities:				
Compensated Absences Payable	-	61,681	61,681	10,089
OPWC Loan Payable	-	279,522	279,522	-
OWDA Loan Payable	-	8,745,509	8,745,509	-
Total Long-Term Liabilities	-	9,086,712	9,086,712	10,089
Total Liabilities	68,099	9,793,351	9,861,450	721,418
Net Position				
Net Investment in Capital Assets	565,149	7,645,326	8,210,475	-
Unrestricted	638,751	4,331,459	4,970,210	10,512,852
Total Net Position	\$ 1,203,900	\$ 11,976,785	\$ 13,180,685	\$ 10,512,852

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2012

	Business-type Activities - Enterprise Funds			Governmental Activities- Internal Service Fund
	Water	Wastewater	Total	
Operating Revenues:				
Charges for Services	\$ 263,497	\$ 2,786,281	\$ 3,049,778	\$ 13,934,566
Total Operating Revenues	<u>263,497</u>	<u>2,786,281</u>	<u>3,049,778</u>	<u>13,934,566</u>
Operating Expenses:				
Personal Services	34,742	948,590	983,332	268,521
Contractual Services	106,156	497,992	604,148	1,715,008
Materials and Supplies	2,160	175,448	177,608	2,119
Depreciation	28,912	296,191	325,103	-
Health Insurance Claims	-	-	-	11,413,916
Miscellaneous	-	381	381	119,714
Total Operating Expenses	<u>171,970</u>	<u>1,918,602</u>	<u>2,090,572</u>	<u>13,519,278</u>
Operating Income (Loss)	<u>91,527</u>	<u>867,679</u>	<u>959,206</u>	<u>415,288</u>
Nonoperating Revenues (Expenses):				
Gain (Loss) on Sale of Assets	(6,520)	-	(6,520)	-
Interest and Fiscal Charges	(5,893)	(84,298)	(90,191)	-
Total Non-Operating Revenues (Expenses)	<u>(12,413)</u>	<u>(84,298)</u>	<u>(96,711)</u>	<u>-</u>
Change in Net Assets	79,114	783,381	862,495	415,288
Net Position, Beginning of Year, Restated	1,124,786	11,193,404	12,318,190	10,097,564
Net Position, End of Year	<u>\$ 1,203,900</u>	<u>\$ 11,976,785</u>	<u>\$ 13,180,685</u>	<u>\$ 10,512,852</u>

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	Business-type Activities - Enterprise Funds			Governmental
	Water	Wastewater	Total	Activities- Internal Service Fund
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$ 289,211	\$ 2,515,389	\$ 2,804,600	\$ 13,857,701
Cash Payments to Employees for Services	(34,742)	(943,728)	(978,470)	(248,196)
Cash Payments to Suppliers for Goods and Services	(119,060)	(691,147)	(810,207)	(2,168,646)
Cash Payments for Claims	-	-	-	(11,682,970)
Net Cash Flows from Operating Activities	135,409	880,514	1,015,923	(242,111)
Cash Flows from Capital and Related Financing Activities				
Proceeds from Sale of Assets	280	-	280	-
Payments for Capital Acquisitions	-	(121,719)	(121,719)	-
Principal Payments	(60,000)	(270,857)	(330,857)	-
Interest Paid	(6,150)	(46,845)	(52,995)	-
Net Cash Flows from Capital and Related Financing	(65,870)	(439,421)	(505,291)	-
Net Increase (Decrease) in Cash and Cash Equivalents	69,539	441,093	510,632	(242,111)
Cash and Cash Equivalents at Beginning of Year	518,186	3,485,462	4,003,648	11,216,767
Cash and Cash Equivalents at End of Year	\$ 587,725	\$ 3,926,555	\$ 4,514,280	\$ 10,974,656
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities:				
Operating Income (Loss)	91,527	\$ 867,679	\$ 959,206	\$ 415,288
Adjustments:				
Net Cash from Operating Activities:				
Depreciation Expense	28,912	296,191	325,103	-
(Increase)/Decrease Assets:				
Accounts Receivable	25,714	(270,892)	(245,178)	(76,865)
Materials and Supplies Inventory	(2,508)	(2,508)	(5,016)	-
Prepaid Items	-	-	-	(171,651)
Increase/(Decrease) Liabilities:				
Accounts Payable	7,218	(7,247)	(29)	14,188
Accrued Wages	-	(13,673)	(13,673)	(3,110)
Compensated Absences Payable	-	12,027	12,027	(8,412)
Intergovernmental Payable	(15,454)	(1,063)	(16,517)	1,699
Claims Payable	-	-	-	(413,248)
Total Adjustments	43,882	12,835	56,717	(657,399)
Net Cash Flows from Operating Activities	\$ 135,409	\$ 880,514	\$ 1,015,923	\$ (242,111)

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

STATEMENT OF ASSETS AND LIABILITIES
FIDUCIARY FUNDS
DECEMBER 31, 2012

	<u>Agency Funds</u>
Assets	
Pooled Cash and Investments	\$ 26,354,932
Cash and Cash Equivalents in Segregated Accounts	2,993,559
Receivables:	
Taxes	212,483,409
Intergovernmental	5,148,327
Special Assesments	11,688,339
Accounts	2,453
Total Assets	<u>258,671,019</u>
Liabilities	
Intergovernmental	14,246,446
Undistributed Monies	243,701,956
Accounts Payable	722,617
Total Liabilities	<u>\$ 258,671,019</u>

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. Governmental activities, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from business-type activities, which rely to a significant extent on fees and charges to external customers for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

B. 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 include the Auditor, 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 these other 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.

The accompanying basic financial statements present the County and its component units, entities for which the County is considered to be 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 (the primary government) has two component units, LICCO, Incorporated, and the Licking County Regional Airport Authority.

Discretely Presented Component Units – The County's two component units are discretely presented in the government-wide financial statements.

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, 600 Industrial Parkway, Heath, Ohio 43056.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Licking County Regional Airport Authority – The Licking County Regional Airport Authority (the Airport) operates under a separate board that consists of nine members. The nine board members are appointed by the Licking County Commissioners. The County issued debt for the construction of hangers, which is retired from County general fund revenues and the Airport’s revenues. The Airport rents the airport facilities to Aviation Works, Inc., a private company that operates the Airport. The Airport generates revenue from rent and grants applied for in the Airport’s name. The Airport operates on a calendar year basis. Separately issued financial statements can be obtained from the Licking County Regional Airport Authority, 530 Heath Road, Heath, Ohio 43056.

The County is associated with certain organizations, which are defined as Joint Ventures, Jointly Governed Organizations, and Related Organizations. These organizations are presented in Notes 15 through 17 to the basic financial statements.

C. Basis of Presentation – Government-wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from the governmental funds and internal service funds, while the business-type activities incorporate data from the enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

As discussed earlier, the County has two discretely presented component units. While neither component unit is considered to be a major component unit, they are nevertheless shown in separate columns in the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this rule are charges between the County’s water and wastewater functions to other departments of the County. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

D. Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the County’s funds, including its fiduciary funds. Separate statements for each category governmental, proprietary, and fiduciary are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

The County reports the following major governmental funds:

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

General Fund – The general fund is the County’s primary operating account. This fund is used to account for all financial resources of the County, except those accounted for in another fund.

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.

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 resources restricted for children’s services, including foster homes, emergency shelters, medical treatment, school supplies, counseling, and parental training.

Mental Health Levy Fund – This fund is used to account for the proceeds of a one mill tax levy restricted for alcohol, drug addiction and mental health services. (This fund only exists on a GAAP basis and is not part of the County’s appropriated budget, therefore no budgetary statement is presented.)

Senior Citizen Levy Fund – This fund is used to account for revenue from a levy that is restricted for 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.

The County reports the following major enterprise funds:

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.

Additionally, the County reports the following fund types:

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.

Agency Funds – are used to hold assets such as property and other taxes as well as other intergovernmental resources that have been collected by the County on behalf of 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.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

During the course of operations the County has activity between funds for various purposes. Any residual balances outstanding at year-end are reported as interfund receivable/payable, due to/from other funds and advances to/from other funds. While these balances are reported in the fund financial statements, certain eliminations are made in the presentation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e. governmental and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e. the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In the fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in the fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes and similar revenues are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 30 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property taxes, sales taxes, licenses, and interest associated with the current period are all considered to susceptible to accrual and have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period. All other revenue items are considered to be measurable and available only when cash is received by the County.

The proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting.

The agency funds have no measurement focus but utilize the accrual basis of accounting for reporting for reporting assets and liabilities.

The accounting policies of the County conform to accounting principles generally accepted in the United States of America, 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:

F. 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.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 2012.

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 the current fiscal year, 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, except the Mental Health Levy Fund, 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.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Cash and Cash Equivalents

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

H. 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.

The County invests funds in STAR Ohio. 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, 2012.

I. Inventories and Prepaid Items

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.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

J. Capital Assets and Depreciation

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. 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 in excess of three years. Donated capital assets are recorded at fair market value at the date received.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

Interest incurred during the construction phase of capital assets of enterprise funds is included as part of the capitalized value of the assets constructed, if significant.

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

K. Long-Term Obligations

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

Obligation	Fund
General Obligation Bonds	General Obligation Debt Fund Water Fund
Special Assessment Bonds	Special Assessment Debt Fund
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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Compensated Absences

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

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

For governmental funds, 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.

M. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expenditure) until then. The County does not have any items that qualify for reporting in this category.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Property taxes for which there is an enforceable legal claim as of December 31, 2012, but which were levied to finance year 2013 operations, and other revenues received in advance of the year for which they were intended to finance, have been recorded as unavailable revenue on the statement of net position. Income taxes, grants and entitlements, and other revenues not received within the available period and delinquent property taxes due at year-end are recorded as unavailable revenue in the governmental funds and as revenue on the statement of activities.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

N. Net Position and Fund Balance Flow Assumptions

Sometimes the County will fund outlays for a particular purpose from both restricted and (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

O. 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 resolutions passed by the Board of County 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 (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.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (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.

P. Revenues and Expenditures/Expenses

Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the water, wastewater, and self-insurance funds are charges to customers and funds for sales and services. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Q. 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 2012.

R. 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.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 2 – 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.

A reconciliation of the results of operations for 2012 from the GAAP basis to the budgetary basis for the General Fund and Major Special Revenue Funds, except the Mental Health Levy Fund, is shown below:

	Net Change in Fund Balances				
	General Fund	Public Assistance	Developmental Disabilities	Children's Services	Senior Citizen Levy
Budget Basis	\$ (860,308)	\$ (731,913)	\$ (272,707)	\$ (449,149)	\$ (13,102)
Revenue Accruals	651,245	(1,385,087)	175,238	(3,628,344)	178,503
Expenditure Accruals	746,529	2,113,906	(60,272)	4,462,740	(613)
Encumbrances	1,229,902	553,544	641,771	57,329	-
Certificate of Title	572,155	-	-	-	-
Recorder's Equipment	36,745	-	-	-	-
GAAP Basis	\$ 2,376,268	\$ 550,450	\$ 484,030	\$ 442,576	\$ 164,788

NOTE 3 - COMPLIANCE AND ACCOUNTABILITY

Excess Expenditures over Appropriations – For the year ended December 31, 2012, expenditures exceeded appropriations by \$2,139,286 at the object level (i.e. the legal level of budgetary control) in the Permanent Improvement Fund for Capital Outlay. Expenditures also exceeded appropriations by \$901,428 at the object level in the Motor Vehicle and Gasoline Tax Fund for Capital Outlay. Expenditures also exceeded appropriations by \$309,383 at the object level in the Law Enforcement Fund for Contractual Services. For all funds, excess expenditures were funded from available fund balance.

Excess Appropriations over Estimated Resources – For the year ended December 31, 2012, appropriations exceeded estimated resources by \$1,008,680 in the General Obligation Debt Fund.

LICKING COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012**

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	Genreal	Public Assistance	Developmental Disabilities	Children's Services	Mental Health Levy	Senior Citizen Levy	Permanent Improvement	Other Governmental Funds	Total Governmental Funds
Nonspendable:									
Prepaid Items	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Supplies Inventory	66,038	4,250	0	0	0	0	0	136,387	206,675
Advances	420,500	0	0	0	0	0	0	0	420,500
Total Nonspendable	486,538	4,250	0	0	0	0	0	136,387	627,175
Restricted:									
Public Safety	0	0	0	0	0	0	0	3,168,596	3,168,596
Health	0	0	0	0	0	0	0	521,959	521,959
Human Service	0	2,743,732	6,593,484	948,866	297,504	1,587,968	0	844,213	13,015,767
Conservation and Recreation	0	0	0	0	0	0	0	0	0
Community and Economic Development	0	0	0	0	0	0	0	3,882,072	3,882,072
Public Works	0	0	0	0	0	0	620,733	1,632,277	2,253,010
General Government	0	0	0	0	0	0	0	3,915,121	3,915,121
Debt Retirement	0	0	0	0	0	0	0	1,758,956	1,758,956
Capital Acquisition and Improvement	0	0	0	0	0	0	0	99,822	99,822
Total Restricted	0	2,743,732	6,593,484	948,866	297,504	1,587,968	620,733	15,823,016	28,615,303
Committed:									
Payroll	300,000	0	0	0	0	0	0	0	300,000
Parks and Recreation	0	0	0	0	0	0	0	61,911	61,911
Total Committed	300,000	0	0	0	0	0	0	61,911	361,911
Assigned:									
Other Purposes	662,009	0	0	0	0	0	0	0	662,009
Future Appropriations	4,196,578	0	0	0	0	0	0	0	4,196,578
Capital Projects	0	0	0	0	0	0	627,565	0	627,565
Total Assigned	4,858,587	0	0	0	0	0	627,565	0	5,486,152
Unassigned (Deficit):									
	11,594,673	0	0	0	0	0	0	0	11,594,673
Total Fund Balances	17,239,798	2,747,982	6,593,484	948,866	297,504	1,587,968	1,248,298	16,021,314	46,685,214

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 5 – DEPOSITS 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." Ohio law requires the classification of funds held by the County into three categories:

Category 1 consists of "active" funds - those funds required to be kept in "cash" or "cash equivalent" status for immediate use by the County. Such funds must be maintained either as cash in the County treasury or in depository accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts.

Category 2 consists of "inactive" funds - those funds not required for use within the current period of designation of depositories. Inactive funds may be deposited or invested only as certificates of deposit maturing no later than the end of the current period of designation of depositories.

Category 3 consists of "interim" funds - those funds not needed for immediate use but needed before the end of the current period of designation of depositories. Interim funds may be invested or deposited in the following securities:

- United States treasury notes, bills, bonds, or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal or interest by the United States;
- Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
- Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
- Interim deposits in eligible institutions applying for interim funds;
- No-load money market 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;
- Bonds and other obligations of the State of Ohio; and
- The State Treasury Asset Reserve of Ohio (STAR Ohio).

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 5 – DEPOSITS AND INVESTMENTS (Continued)

A. Deposits

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

At year end the carrying amount of the County's deposits was \$82,963,950 and the bank balance was \$85,260,798. Of the County's bank balance, \$63,260,949 was covered by FDIC and the remaining \$21,999,849 was exposed to custodial credit risk because it was uninsured and collateralized with securities held by the pledging or financial institution's trust department or agent, but not in the County's name.

The County also had \$17,613 in undeposited cash on hand at year-end, which is included in Pooled Cash and Investments.

At year end, the carrying amount of LICCO, Inc.'s (component unit) deposits was \$118,739, including a certificate of deposit totaling \$3,000, and the bank balance was 147,036. 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. LICCO also had \$181 in undeposited cash on hand at year-end.

At year end, the carrying amount of the Licking County Regional Airport Authority's (component unit) deposits was \$74,485, 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 2012 amounted to \$331,023, which includes \$269,012 assigned from other County funds.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 5 – DEPOSITS AND INVESTMENTS (Continued)

B. Investments

The County's investments at December 31, 2012 are summarized below:

	Fair Value	Credit Rating	Investment Maturities (in Years)	
			less than 1	1 - 5
STAR Ohio	\$ 500,000	AAAm	\$ 500,000	\$ -
Federal Farm Credit Bank Note	999,700	Aaa/AA+	-	999,700
Total Investments	<u>\$ 1,499,700</u>		<u>\$ 500,000</u>	<u>\$ 999,700</u>

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:

	Fair Value	Credit Rating Moody's/S&P	Maturities (in Years)	
			less than 1	2-3
Money Market Funds	\$ 219,586	Not Rated	\$ 219,586	\$ -
Corporate Bonds:				
Deere John	10,885	A/A2	-	10,885
General Electric	26,390	A1/AA+	-	26,390
Goldman Sachs	10,635	A3/A-	-	10,635
National Rural Utilities	26,201	A1/A+	-	26,201
Proctor and Gamble	10,686	AA3/AA-	-	10,686
Wells Fargo	26,820	A3/A-	-	26,820
Mutual Funds	856,202	N/A	N/A	N/A
Total Investments	<u>\$ 1,187,405</u>		<u>\$ 219,586</u>	<u>\$ 111,617</u>

LICKING COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012**

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 2012 were levied after October 1, 2011 on assessed values as of January 1, 2011, 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 2012. 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, 2012, was \$7.70 per \$1,000 of assessed value. The 2012 assessed value is \$3,764,335,310. This amount constitutes \$3,620,355,740 in real property assessed value and \$143,979,570 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

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 6 – TAXES (Continued)

C. Taxes Receivable

A breakout of the County’s taxes receivables is presented below.

Property Tax Receivable - Current	\$ 24,209,391
Property Tax Receivable - Delinquent	1,478,649
Sales Tax Receivable	4,356,606
Total Receivable	<u><u>\$ 30,044,646</u></u>

NOTE 7 - CAPITAL ASSETS

A. Governmental Activities

A summary of changes in governmental activities capital assets in fiscal year 2012:

Class	Restated December 31, 2011	Additions	Deductions	Transfers	December 31, 2012
Nondepreciable Capital Assets					
Land	\$ 6,878,348	\$ -	\$ -	\$ (19,964)	\$ 6,858,384
Construction in Progress	2,522,042	3,321,264	-	(4,475,486)	1,367,820
Total Nondepreciable Assets	<u>9,400,390</u>	<u>3,321,264</u>	<u>-</u>	<u>(4,495,450)</u>	<u>8,226,204</u>
Depreciable Capital Assets					
Building and Improvements	21,990,487	23,565	(37,622)	4,495,450	26,471,880
Machinery and Equipment	13,142,015	1,753,279	(1,117,874)	-	13,777,420
Infrastructure- Roads and Bridges	53,712,035	916,275	(960,615)	-	53,667,695
Total Depreciable Assets	<u>88,844,537</u>	<u>2,693,119</u>	<u>(2,116,111)</u>	<u>4,495,450</u>	<u>93,916,995</u>
Less accumulated depreciation					
Building and Improvements	(8,308,721)	(480,929)	22,340	-	(8,767,310)
Machinery and Equipment	(11,081,752)	(851,225)	1,101,007	-	(10,831,970)
Infrastructure- Roads and Bridges	(14,092,495)	(1,526,550)	960,615	-	(14,658,430)
Total accumulated depreciation	<u>(33,482,968)</u>	<u>(2,858,704)</u>	<u>2,083,962</u>	<u>-</u>	<u>(34,257,710)</u>
Depreciable Capital Assets, Net of accumulated depreciation	<u>55,361,569</u>	<u>(165,585)</u>	<u>(32,149)</u>	<u>4,495,450</u>	<u>59,659,285</u>
Total Capital Assets, Net	<u><u>\$ 64,761,959</u></u>	<u><u>\$ 3,155,679</u></u>	<u><u>\$ (32,149)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 67,885,489</u></u>

* Depreciation expenses were charged to governmental functions as follows:

Public Safety	\$ 399,600
Health	11,698
Human Services	88,331
Public Works	1,689,491
General Government	669,584
Total depreciation expense	<u><u>\$ 2,858,704</u></u>

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 7 - CAPITAL ASSETS (Continued)

B. Business-Type Activities

A summary of changes in business-type activities capital assets in fiscal year 2012:

Class	December 31, 2011	Additions	Deductions	December 31, 2012
Nondepreciable Capital Assets				
Land	\$ 144,478	\$ -	\$ -	\$ 144,478
Construction in Progress	231,751	327,821	-	559,572
Total Nondepreciable Assets	376,229	327,821	-	704,050
Depreciable Capital Assets				
Building and Improvements	19,731,853	-	-	19,731,853
Machinery and Equipment	3,426,070	31,543	(355,669)	3,101,944
Infrastructure- Roads and Bridges	4,774,655	-	-	4,774,655
Total Depreciable Assets	27,932,578	31,543	(355,669)	27,608,452
Less accumulated depreciation				
Building and Improvements	(5,757,026)	(212,501)	-	(5,969,527)
Machinery and Equipment	(1,581,628)	(45,988)	348,869	(1,278,747)
Infrastructure- Roads and Bridges	(3,147,559)	(66,614)	-	(3,214,173)
Total accumulated depreciation	(10,486,213)	(325,103)	348,869	(10,462,447)
Depreciable Capital Assets, Net of accumulated depreciation	17,446,365	(293,560)	(6,800)	17,146,005
Total Capital Assets, Net	\$ 17,822,594	\$ 34,261	\$ (6,800)	\$ 17,850,055

LICKING COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012**

NOTE 8 - LONG-TERM DEBT

Details of the changes in the long-term debt of the County for the year ended December 31, 2012 are indicated below:

	Maturity Date	Interest Rate	Restated December 31, 2011	Additions	Reductions	December 31, 2012	Amount Due Within One Year
Governmental Activities:							
General Obligation Bonds:							
1998 Airport Hanger	2018	5.200%	\$ 165,000	\$ -	\$ (20,000)	\$ 145,000	\$ 20,000
2006 Juvenile Detention Facility	2025	3.50% - 4.100%	1,210,000	-	(65,000)	1,145,000	70,000
2006 Building Improvement	2015	3.50% - 4.000%	80,000	-	(20,000)	60,000	20,000
2006 Engineer	2012	3.50% - 3.750%	30,000	-	(30,000)	-	-
2011 Refunding - DD Building	2024	1.00% - 3.800%	425,000	-	(65,000)	360,000	70,000
2011 Refunding - Domestic Relations Court	2024	1.00% - 3.800%	2,800,000	-	(190,000)	2,610,000	190,000
2011 Refunding - Jail Improvement	2024	1.00% - 3.800%	2,390,000	-	(155,000)	2,235,000	155,000
2011 Air Quality - Series A	2021	1.600%	2,515,256	-	(215,898)	2,299,358	240,771
2011 Air Quality - Series B	2027	2.075%	2,121,000	-	-	2,121,000	-
2012 Air Quality - Series A	2022	1.000%	-	1,268,677	-	1,268,677	115,004
2012 Air Quality - Series B	2027	2.000%	-	796,252	-	796,252	-
Total General Obligation Bonds			<u>11,736,256</u>	<u>2,064,929</u>	<u>(760,898)</u>	<u>13,040,287</u>	<u>880,775</u>
Special Assessment Bonds:							
2000 Jardin Manor Water	2016	5.980%	50,080	-	(8,888)	41,192	9,419
2003 Maple Bay	2018	5.700%	18,436	-	(2,633)	15,803	2,633
2005 Jardin Manor Sewer	2025	5.600%	295,000	-	(15,000)	280,000	15,000
Total Special Assessment Bonds (with governmental commitment)			<u>363,516</u>	<u>-</u>	<u>(26,521)</u>	<u>336,995</u>	<u>27,052</u>
Etna Parkway Improvement Bond Anticipation Notes			2,849,000	2,880,000	(2,849,000)	2,880,000	2,880,000
Capital Lease Payable			24,550	284,057	(24,550)	284,057	34,057
Compensated Absences			3,823,301	3,758,272	(3,823,301)	3,758,272	667,883
Total Governmental Activities			<u>18,796,623</u>	<u>8,987,258</u>	<u>(7,484,270)</u>	<u>20,299,611</u>	<u>4,489,767</u>
Business-Type Activities:							
General Obligation Bonds:							
1993 Water System Improvement	2013	5.100%	120,000	-	(60,000)	60,000	60,000
OWDA Loan:							
2008 Buckeye Lake Sewer Plant	2028	1.000%	9,334,411	-	(261,840)	9,072,571	527,614
2012 Treatment Plant Upgrade	2042	2.000%	-	209,455	-	209,455	8,903
OPWC Loan:							
2008 Buckeye Lake Sewer Plant	2028	0.000%	306,571	-	(9,017)	297,554	18,032
Compensated Absences			62,337	74,364	(62,337)	74,364	12,683
Total Business-Type Activities			<u>9,823,319</u>	<u>283,819</u>	<u>(393,194)</u>	<u>9,713,944</u>	<u>627,232</u>
Total Long-Term Debt			<u>\$ 28,619,942</u>	<u>\$ 9,271,077</u>	<u>\$ (7,877,464)</u>	<u>\$ 30,013,555</u>	<u>\$ 5,116,999</u>

The principal amount of the County's special assessment debt outstanding at December 31, 2012 of \$336,995 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 \$66,828 in the Special Assessment Debt Service Fund at December 31, 2012 is restricted for the retirement of outstanding special assessment bonds.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 8 - LONG-TERM DEBT (Continued)

A. Principal and Interest Requirements

A summary of the County's future debt service requirements including principal and interest at December 31, 2012 follows:

Years	Governmental Activities			
	General Obligation Bonds		Special Assessment Bonds	
	Principal	Interest	Principal	Interest
2013	\$880,775	\$427,707	\$27,052	\$18,609
2014	911,841	403,207	27,616	17,281
2015	947,199	379,735	28,213	15,903
2016	947,860	354,973	33,846	14,281
2017	978,835	328,122	22,634	12,340
2018-2022	4,896,874	1,203,848	112,634	43,270
2023-2027	3,476,903	428,888	85,000	9,800
Totals	<u>\$13,040,287</u>	<u>\$3,526,480</u>	<u>\$336,995</u>	<u>\$131,484</u>

Years	Business-Type Activities					
	General Obligation Bonds		OWDA Loan		OWPC Loan	
	Principal	Interest	Principal	Interest	Principal	Interest
2013	60,000	3,075	527,614	89,757	18,032	\$0
2014	0	0	532,903	84,467	18,035	0
2015	0	0	538,246	79,125	18,034	0
2016	0	0	543,642	73,729	18,034	0
2017	0	0	549,092	68,279	18,034	0
2018-2022	0	0	2,829,140	257,713	90,168	0
2023-2027	0	0	2,973,823	113,030	90,168	0
2028	0	0	578,111	4,600	27,049	0
Totals	<u>\$60,000</u>	<u>\$3,075</u>	<u>\$9,072,571</u>	<u>\$770,700</u>	<u>\$297,554</u>	<u>\$0</u>

During 2012, the County entered into a loan arrangement with the Ohio Water Development Authority (OWDA) to fund waste water treatment plant improvements. The loan amount was \$361,751. As of December 31, 2012, the County had drawdown \$209,455. Since the loan was not completed at December 31, 2012, this amount was excluded for the future debt service schedule presented above.

B. Conduit Debt

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 8 - LONG-TERM DEBT (Continued)

C. Ohio Water Development Authority Loan

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

NOTE 9 - CAPITAL LEASES

The County has financed the acquisition of a loader and a Gradall through a capital lease. The original cost of the equipment of \$111,401 and \$283,757, respectively, and the related liabilities are reported on the Government – Wide Statement of Net Assets. Future minimum lease payments under the capital leases is as follows:

Year	Principal	Interest
2013	\$34,057	\$12,130
2014	38,353	7,835
2015	39,622	6,565
2016	40,917	5,270
2017	42,288	3,900
2018-2019	88,820	3,554
Totals	<u>\$284,057</u>	<u>\$39,254</u>

NOTE 10 – LOANS RECEIVABLE

Details of the changes in loans receivable of the County for the year ended December 31, 2012 are indicated below:

	Beginning Balance	Additions	Reductions	Ending Balance
Housing and Economic Development Loans	\$ 3,196,747	\$ 307,212	\$ (250,138)	\$ 3,253,821

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 11 – INTERFUND ACTIVITY

The following balances at December 31, 2012 represent transfers in and transfers out:

Fund	Transfer In	Transfer Out
General Fund	\$ 66	\$ 3,790,075
Public Assistance Fund	459,957	-
Developmental Disabilities	-	74,438
Children's Services Fund	921,425	-
Permanent Improvement Fund	275,000	-
Other Governmental Funds	2,239,255	31,190
Totals	\$ 3,895,703	\$ 3,895,703

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.

The composition of interfund balances as of December 31, 2012, is as follows:

Interfund Receivable/Payable	Receivable	Payable
General Fund	\$826,000	\$0
Other Governmental Funds	0	826,000
Totals	\$826,000	\$826,000

The balance between the General Fund and Other Governmental Funds represents funds borrowed by the Motor Vehicle and Gas Tax fund to finance employee buyouts. This balance will be paid back over a two-year period.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 12 – 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”)

All County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans as described below:

1. The Traditional Pension Plan (TP) a cost-sharing, multiple-employer defined benefit pension plan.
2. The Member-Directed Plan (MD) - a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the Member-Directed Plan, members accumulate retirement assets equal to the value of member and (vested) employer contributions plus any investment earnings.
3. The Combined Plan (CO) - a cost-sharing, multiple-employer defined benefit pension plan. Under the Combined Plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to the Traditional Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member-Directed Plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the Traditional Plan and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits.

The authority to establish and amend benefits is established by Chapter 145 of the Ohio Revised Code.

OPERS issues a stand-alone financial report that may be obtained by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or 1-800-222-7377.

The Ohio Revised Code provides statutory authority for member and employer contributions. For 2012, member and employer contribution rates were consistent across all three plans. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Tradition Pension Plan.

The 2012 member contribution rates were 10.0% for members in state and local classifications. Public safety and law enforcement members contributed 11.5% and 12.1% respectively. Effective January 1, 2013, the member contribution rates for public safety and law enforcement members increased to 12.0% and 12.6%, respectively.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 12 – DEFINED BENEFIT PENSION PLANS (Continued)

The 2012 employer contribution rate for local government employer units was 14.00% of covered payroll. The law enforcement and public safety division employer contribution rate was 18.10% of covered payroll. The County's contributions to the Ohio PERS for the years ending December 31, 2012, 2011, and 2010 were \$3,691,089, \$3,697,324 and \$3,461,971, respectively, for employees of the County and \$995,727, \$1,008,900 and \$904,793 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.

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

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

Funding Policy - For the fiscal year ended June 30, 2012, 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 2011, 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.

LICKING COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012**

NOTE 12 – DEFINED BENEFIT PENSION PLANS (Continued)

The County’s required contributions for pension obligations to STRS Ohio for the fiscal years ended June 30, 2012, 2011, and 2010 were \$17,660, \$20,025, and \$46,400 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, 2012, no members of the Board of Education have elected Social Security. The contribution rate is 6.2 percent of wages.

NOTE 13 - 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.

The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: The Traditional Pension Plan is a cost-sharing multiple-employer defined benefit pension plan; The Member-Directed Plan is a defined contribution plan; and the Combined Plan is a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing multiple employer defined benefit post-employment healthcare plan, which includes a medical plan, prescription drug program and Medicare Part B premium reimbursement, to qualifying members of 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 meets the definition of an Other Post Employment Benefit (OPEB) as described GASB Statement 45.

The Ohio Revised Code 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 Ohio Revised Code.

OPERS issues a stand-alone financial report. Interested parties may obtain a copy by writing OPERS, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or 1-800-222-7377.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 13 - POSTEMPLOYMENT BENEFITS (Continued)

Funding Policy. The Ohio Revised Code provides statutory authority requiring public employers to fund post retirement health care 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 2012, state and local employers contributed at a rate of 14.00% of covered payroll, and public safety and law enforcement employer units contributed at 18.10%. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active members do not make contributions to the OPEB Plan.

OPERS' Post Employment 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 post employment health care benefits. The portion of employer contribution allocated to the health care for members in the Traditional Plan was 4.0% during calendar year 2012. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05% during calendar year 2012. Effective January 1, 2013, the portion of employer contributions allocated to health care was lowered to 1% for both plans, as recommended by the OPERS actuary. The OPERS Board of Trustees is also authorized to establish rules for the retiree, or their surviving beneficiaries, to pay a portion of the health care benefits provided. Payments amounts vary depending on the number of covered dependents and the coverage selected.

The County's contributions for health care to the OPERS for the years ending December 31, 2012, 2011, and 2010 were \$1,476,435, \$1,478,930 and \$1,973,647, respectively, for employees of the County and \$284,494, \$286,213 and \$359,700 respectively, for law enforcement officers, which were equal to the required contributions for each year.

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commencing on January 1, 2014. With the recent passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4 percent of the employer contributions toward the health care fund after the transition period.

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 or by calling (888) 227-7877.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 13 - POSTEMPLOYMENT BENEFITS (Continued)

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 2012, 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, 2012, 2011, and 2010 were \$1,359, \$1,540, and \$3,569 respectively; which were equal to the required contributions for each year.

NOTE 14 - RISK MANAGEMENT

A. Insurance

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

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

Coverages provided by CORSA are as follows:

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

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

The continued existence of CORSA is dependent upon the County’s continued participation; however the County does not have an equity interest in CORSA. In 2012, the County contributed \$514,952. Complete financial statements can be obtained from the County Risk Sharing Authority, Inc. at 209 East State Street, Columbus, Ohio 43215.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 14 - RISK MANAGEMENT (Continued)

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

B. Shared Risk Pool

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

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

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

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 14 - RISK MANAGEMENT (Continued)

C. Self-Insurance

The County has established a medical and dental self-insurance program for employees. An internal service fund is used to account for this program. A liability of unpaid claims cost of \$674,647 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 2011 and 2012 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>
2011	\$947,681	\$15,249,520	(\$15,109,306)	\$1,087,895
2012	1,087,895	11,413,916	(11,827,164)	674,647

NOTE 15 – JOINT VENTURES

Licking-Knox Alcohol, Drug Addiction and Mental Health Services Board (ADAMH) - The function of the ADAMH Board is to assess needs, plan, monitor, fund and evaluate the services of the community based mental health and substance abuse program. Participants are residents of Licking and Knox counties. The Board provides no direct services, but contracts for their delivery. The Board is managed by eighteen members: seven appointed by the commissioners of Licking County, three appointed by the commissioners of Knox County (proportionate to population), four by the Ohio Department of Drug and Alcohol and four by the State Department of Mental Health. Each participating county's influence is limited to the number of members each appoints to the Board. The Board exercises total control of the budgeting, appropriation, contracting and management.

The Board's revenue consists of a one mill district-wide tax levy and state and federal grants awarded to the joint county board. Since Licking County serves as the fiscal agent for the Board, the financial activity is presented as an agency fund. The County does not have an equity interest or an ongoing financial responsibility in the Board and the Board has no outstanding debt. Continued existence of the organization is dependent on the County's continued participation. In 2012, 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.

LICKING COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012**

NOTE 16 - JOINTLY GOVERNED ORGANIZATIONS

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

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

The Coshocton-Fairfield-Licking-Perry Solid Waste District is governed and operated through three groups. A twelve member board of directors, comprised of three commissioners from each county, is responsible for the District's financial matters. Financial records are maintained by the Licking County Auditor and Treasurer. The District's sole revenue source is derived from a waste disposal fee for in-district and out-of-district waste. Although the County contributed amounts to the District at the time of its creation, no contributions were received from the County in 2012 and no future contributions by the County are anticipated. A twenty-one member policy committee, comprised of five members from each county and one at-large member appointed by the board of directors, is responsible for preparing the solid waste management plan of the District in conjunction with a sixteen-member Technical Advisory Council (members appointed by the policy committee). Continued existence of the District is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding. Complete financial statements can be obtained from the Coshocton-Fairfield-Licking-Perry Solid Waste District, 676 Price Road, Newark, Ohio 43055.

B. Licking County Cluster

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

LICKING COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012**

NOTE 16 - JOINTLY GOVERNED ORGANIZATIONS (Continued)

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.

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 2012. 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.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 16 - JOINTLY GOVERNED ORGANIZATIONS (Continued)

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 2012, 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.

NOTE 17 - RELATED ORGANIZATION

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

NOTE 18 - RELATED PARTY TRANSACTIONS

LICCO, Inc., a discretely presented component unit of Licking County, received contributions from the County for facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its program. In 2012, these contributions were \$1,998,104.

The Licking County Regional Airport Authority, a discretely presented component unit of Licking County, received contributions for debt service retirement. In 2012, these contributions totaled \$20,710.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 19 - CONTINGENT LIABILITIES

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

NOTE 20 – RESTATEMENT OF FUND BALANCE/NET ASSETS

Beginning balance adjustments were necessary to correct errors in accounting for (1) energy conservation bond proceeds and related capital outlays; (2) misclassification of bond anticipation note; (3) unrecorded intergovernmental receivable; (4) unrecorded capital assets; and (5) certain bank activity related to the County’s self-insurance program. The correction of these accounting errors resulted in changes to beginning of year balances as detailed below:

	Public Assistance	Permanent Improvement	Internal Service	Governmental Activities
Fund Balance/Net Position at December 31, 2011	\$ 2,196,455	\$ (2,209,604)	\$ 9,437,235	\$ 103,886,524
Energy Conservation Activities:				
Cash Equivalents	-	2,290,632	-	2,290,632
Capital Assets	-	-	-	2,522,042
Accounts Payable	-	(336,852)	-	(336,852)
Bonds Payable	-	-	-	(4,636,256)
Bond Anticipation Note	-	2,849,000	-	-
Intergovernmental Receivable	472,946	-	-	472,946
Unrecorded Capital Assets, Net	-	-	-	1,047,965
Internal Service Activities	-	-	660,329	660,329
Fund Balance/Net Position, Restated	<u>2,669,401</u>	<u>2,593,176</u>	<u>10,097,564</u>	<u>105,907,330</u>

NOTE 21 – CHANGE IN ACCOUNTING PRINCIPLES

For fiscal year 2012, the County has implemented the following:

GASB Statement No. 57 “OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans” addresses the provisions related to the frequency and timing of measurements for actuarial valuations first used to report funded status information in OPEB plan financial statements. The implementation of this statement did not have a significant effect on the financial statements of the County.

GASB Statement No. 62 “Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements” incorporates certain accounting and financial reporting guidance issued on or before November 30, 1989, into the GASB’s authoritative literature that do not conflict with or contradict GASB pronouncements. The implementation of this statement did not have a significant effect on the financial statements of the County.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 21 – CHANGE IN ACCOUNTING PRINCIPLES (Continued)

GASB Statement No. 63 “Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position” standardizes the presentation of deferred outflows of resources and deferred inflows of resources and their effects on a government’s net position. The implementation of this statement did have a significant effect on the financial statements of the County.

GASB Statement No. 64 “Derivative Instruments: Application of Hedge Accounting Termination Provisions—an amendment of GASB Statement No. 53” clarifies whether an effective hedging relationship continues after the replacement of a swap counterparty or a swap counterparty’s credit support provider. This Statement sets forth criteria that establish when the effective hedging relationship continues and hedge accounting should continue to be applied. The implementation of this statement did not have a significant effect on the financial statements of the County.

GASB Statement No. 65 “Items Previously Reported as Assets and Liabilities” clarifies the appropriate use of the financial statement elements deferred outflows of resources and deferred inflows of resources. The implementation of this statement did have a significant effect on the financial statements of the County.

NOTE 22 – NEW PRONOUNCEMENTS

GASB Statement No. 61 “The Financial Reporting Entity: Omnibus—an amendment of GASB Statements No. 14 and No. 34” improves financial reporting for a governmental financial reporting entity. The requirements of Statement No. 14, *The Financial Reporting Entity*, and the related financial reporting requirements of Statement No. 34, *Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments*, were amended to better meet user needs and to address reporting entity issues that have arisen since the issuance of those Statements. The implementation of this statement is effective for financial statements for periods beginning after June 15, 2012.

GASB Statement No. 66 “Technical Corrections—2012—an amendment of GASB Statements No. 10 and No. 62” improves accounting and financial reporting for a governmental financial reporting entity by resolving conflicting guidance that resulted from the issuance of two pronouncements, Statements No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, and No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. The implementation of this statement is effective for financial statements for periods beginning after December 15, 2012.

NOTE 23 – SUBSEQUENT EVENT

On June 6, 2013, the County rolled over the Etna Parkway Improvement Bond Anticipation Notes. The new amount is \$2,885,000.

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SUPPLEMENTARY INFORMATION

LICKING COUNTY, OHIO
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

NONMAJOR SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for all specific financial resources (other than major capital projects) that are legally restricted or committed to expenditures for specified purposes. The County maintains the following nonmajor special revenue funds:

Dog and Kennel Fund

This fund accounts for the dog warden's operations, financed by sales of dog tags, kennel permits and fine collections.

Real Estate Assessment Fund

This fund accounts for state-mandated county-wide real estate reappraisals that are funded by charges to the County's political subdivisions.

Motor Vehicle and Gas Tax Fund

This fund accounts for revenues derived from motor vehicle licenses and gasoline taxes. Expenditures in this fund are restricted by State law to County road and bridge repair/improvement programs.

Adult Probation Fund

This fund accounts 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

This fund accounts for revenues derived from grants and County matching funds for the purpose of aiding community development projects.

Litter Control and Recycling Fund

This fund accounts for revenues from grants and the Coshocton-Fairfield-Licking-Perry Solid Waste District to be used for grant administration, education, awareness, and litter collection.

Child Support Enforcement Fund

This fund accounts for revenues from grants and service fees restricted for use by the County's Child Support Enforcement Agency.

Indigent Guardianship Fund

This fund accounts for revenues and expenditures associated with the establishment, maintenance, or termination of a guardianship for an indigent ward.

Legal Research Fund

This fund accounts for fees collected by the courts to be used for procuring and maintaining computer systems for all of the courts.

Computer Replacement Fund

This fund accounts for fees collected by the courts to computerize the court system.

Certificate of Title Fund

This fund accounts for revenues 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 Balance are not presented because this fund is reported as part of the General Fund in accordance with generally accepted accounting principles.

LICKING COUNTY, OHIO
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

County Recorder Equipment Fund

This fund accounts for the portion of County recorder fees to be used for the operation of the County Recorder's Office. The Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balance are not presented because this fund is reported as part of the General Fund in accordance with generally accepted accounting principles.

Concealed Handgun Licensing Fund

This fund accounts for fees collected to offset the costs associated with the issuance of concealed carry licenses.

Sheriff Grants Fund

This fund accounts for state and federal grants monies restricted for public safety activities.

Local Delinquency Prevention Fund

This fund accounts for state grant monies restricted to a program designed to prevent youth delinquency.

Juvenile Indigent Alcohol Treatment Fund

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

Prosecutor Legal Services Fund

This fund accounts for fees received for services provided by the County prosecutor to the West Licking Fire District.

Community Based Facility Fund

This fund accounts 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

This fund accounts for grants received for the operation of the County's Disaster Services Department.

Granville South Sanitary Sewer Fund

This fund accounts for federal grant money received in the County's name and used for a sewer study.

Southwest Licking Watershed Fund

This fund accounts for special assessment revenue to be used to pay engineering costs associated with installing water and sewer lines.

Johnstown-Monroe Sewer Fund

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

Conduct of Business Fund

This fund accounts for an additional dollar fee from marriage licenses to be spent for probate costs.

Buildings and Flood Plain Fund

This fund accounts for federal grant monies to be used to relocate residents out of the flood plain.

LICKING COUNTY, OHIO
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

Domestic Violence Fund

This fund accounts for a ten-dollar fee collected from each marriage license issued. These funds are to be expended on financial assistance on shelters for victims of domestic violence.

County Court Special Projects Fund

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

Indigent Counsel Fees Fund

This fund accounts for monies received from various County subdivisions and is used to pay for their indigent counsel fees.

Coroners Laboratory Fund

This fund accounts for charges for services to be used for the operation of the Coroner's Laboratory.

Delinquent Tax Collection Fund

This fund accounts for revenues received by the Prosecutor and Treasurer from delinquent real estate tax and assessment collections.

Law Enforcement Fund

This fund accounts 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

This fund accounts for revenues and expenditures related to dedicating and developing land for open space, park, and recreation purposes.

Commissary Fund

This fund accounts for revenues generated through the Sheriff's Department from sales within the Commissary. The County does legally adopt a budget for this fund, therefore, no budgetary schedule is presented.

911 Wireless Funding Fund

This fund accounts for grant funds to be used for the upgrade of County 911 services.

Department of Youth Services Fund

This fund accounts 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

This fund accounts for bus fare and grant revenues and related expenditures associated with providing a transportation system for the residents of the County.

Ditch Maintenance Fund

This fund accounts for special assessment revenues used to maintain County ditches.

Homeland Security Grant Fund

This fund accounts for state and federal grant monies to be used for equipment, planning and training for emergency responders.

**LICKING COUNTY, OHIO
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS**

Law Library Resources Fund

This fund accounts for fines and forfeitures to be used for operation of the Law Library Resources Board.

Domestic Court Special Projects Fund

This fund accounts for a court-ordered fee to be used to offset costs of the domestic court.

Mediation Institutionalization Grant Fund

This fund accounts for grant monies and fines and forfeitures to assist in mediations through the common pleas court.

NONMAJOR DEBT SERVICE FUNDS

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

General Obligation Debt Fund

This fund accounts for resources used for the retirement of principal and interest on the County's general obligation bonded debt.

Special Assessment Debt Fund

This fund accounts for special assessment revenues used for the retirement of principal and interest on the County's special assessment debt.

NONMAJOR CAPITAL PROJECTS FUNDS

Capital Projects Funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary fund types.

Road Projects Fund

This fund accounts for resources assigned for various road and highway improvement projects.

Capital Grants Fund

This fund accounts for resources assigned for capital improvements.

Bike Path Fund

This fund accounts for resources assigned for bike path construction and maintenance.

Computer Acquisition Fund

This fund accounts for resources assigned to purchase computers for the Clerk of Courts.

Special Assessment Construction Fund

This fund accounts for special assessment revenue assigned for special assessment projects.

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COMBINING STATEMENTS AND INDIVIDUAL FUND SCHEDULES

LICKING COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
AS OF DECEMBER 31, 2012

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:				
Equity in Pooled Cash and Investments	\$ 10,896,839	\$ 1,758,956	\$ 99,822	\$ 12,755,617
Cash and Cash Equivalents with Fiscal Agent	622,033	-	-	622,033
Receivables:				
Taxes	-	-	-	-
Accounts	267,047	-	-	267,047
Intergovernmental	3,289,570	-	-	3,289,570
Special Assessments	12,237	292,117	-	304,354
Loans	3,253,821	-	-	3,253,821
Inventory of Supplies, at Cost	136,387	-	-	136,387
Total Assets	<u>\$ 18,477,934</u>	<u>\$ 2,051,073</u>	<u>\$ 99,822</u>	<u>\$ 20,628,829</u>
Liabilities:				
Accounts Payable	\$ 725,065	\$ -	\$ -	\$ 725,065
Accrued Wages and Benefits Payable	216,964	-	-	216,964
Intergovernmental Payable	160,929	-	-	160,929
Retainage Payable	24,037	-	-	24,037
Compensated Absences Payable	59,473	-	-	59,473
Due To Other Funds	405,500	-	-	405,500
Advances From Other Funds	420,500	-	-	420,500
Total Liabilities	<u>2,012,468</u>	<u>-</u>	<u>-</u>	<u>2,012,468</u>
Deferred Inflows of Resources:				
Unavailable Revenue	2,302,930	292,117	-	2,595,047
Total Deferred Inflows of Resources	<u>2,302,930</u>	<u>292,117</u>	<u>-</u>	<u>2,595,047</u>
Fund Balances:				
Nonspendable	136,387	-	-	136,387
Restricted	13,964,238	1,758,956	99,822	15,823,016
Committed	61,911	-	-	61,911
Total Fund Balances	<u>14,162,536</u>	<u>1,758,956</u>	<u>99,822</u>	<u>16,021,314</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 18,477,934</u>	<u>\$ 2,051,073</u>	<u>\$ 99,822</u>	<u>\$ 20,628,829</u>

LICKING COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Intergovernmental	\$ 14,629,656	\$ 48,253	\$ -	\$ 14,677,909
Investment Earnings	703	-	-	703
Licenses and Permits	588,953	-	-	588,953
Fines and Forfeitures	466,017	-	-	466,017
Special Assessments	145,694	32,983	-	178,677
Charges for Services	5,580,063	-	-	5,580,063
Miscellaneous	158,249	-	44	158,293
Total Revenues	21,569,335	81,236	44	21,650,615
Expenditures:				
Current:				
Public Safety	2,867,220	-	-	2,867,220
Health	420,465	-	-	420,465
Human Services	3,515,975	-	-	3,515,975
Community and Economic Development	842,436	-	-	842,436
Public Works	9,418,061	-	-	9,418,061
General Government	5,307,250	-	-	5,307,250
Capital Outlay	284,057	-	9,801	293,858
Debt service:				
Principal Retirement	24,550	3,636,419	-	3,660,969
Interest and Fiscal Charges	1,251	467,327	-	468,578
Bond Issuance Costs	-	19,110	-	19,110
Total Expenditures	22,681,265	4,122,856	9,801	26,813,922
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,111,930)	(4,041,620)	(9,757)	(5,163,307)
Other Financing Sources (Uses):				
Proceeds from Inception of Capital Lease	284,057	-	-	284,057
Proceeds from Bonds	-	2,880,000	-	2,880,000
Premium on Notes	-	21,427	-	21,427
Transfers In	1,106,183	1,133,072	-	2,239,255
Transfers Out	(31,190)	-	-	(31,190)
Total Other Financing Sources (Uses)	1,359,050	4,034,499	-	5,393,549
Net Change in Fund Balances	247,120	(7,121)	(9,757)	230,242
Fund Balance at Beginning of Year	13,924,590	1,766,077	109,579	15,800,246
Increase (Decrease) in Inventory	(9,174)	-	-	(9,174)
Fund Balance at End of Year	\$ 14,162,536	\$ 1,758,956	\$ 99,822	\$ 16,021,314

LICKING COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AS OF DECEMBER 31, 2012

	<u>Dog and Kennel</u>	<u>Real Estate Assessment</u>	<u>Motor Vehicle and Gasoline Tax</u>	<u>Adult Probation</u>
Assets:				
Equity in Pooled Cash and Investments	\$ 514,154	\$ 2,546,355	\$ 997,647	\$ 251,814
Cash and Cash Equivalents with Fiscal Agent	-	-	-	-
Receivables:				
Accounts	18,949	50	50,337	2,286
Intergovernmental	-	-	3,078,259	-
Special Assessments	-	-	-	-
Loans	-	-	-	-
Inventory of Supplies, at Cost	-	-	132,598	-
Total Assets	<u>\$ 533,103</u>	<u>\$ 2,546,405</u>	<u>\$ 4,258,841</u>	<u>\$ 254,100</u>
Liabilities:				
Accounts Payable	\$ 3,250	\$ 53,629	\$ 147,913	\$ 2,561
Accrued Wages and Benefits Payable	3,961	20,431	98,328	3,205
Intergovernmental Payable	3,933	19,784	58,027	3,121
Retainage Payable	-	-	-	-
Compensated Absences Payable	-	-	48,947	-
Due To Other Funds	-	-	405,500	-
Advances From Other Funds	-	-	405,500	-
Total Liabilities	<u>11,144</u>	<u>93,844</u>	<u>1,164,215</u>	<u>8,887</u>
Deferred Inflows of Resources:				
Unavailable Revenue	-	-	2,060,599	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>2,060,599</u>	<u>-</u>
Fund Balances:				
Nonspendable	-	-	132,598	-
Restricted	521,959	2,452,561	901,429	245,213
Committed	-	-	-	-
Total Fund Balances	<u>521,959</u>	<u>2,452,561</u>	<u>1,034,027</u>	<u>245,213</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 533,103</u>	<u>\$ 2,546,405</u>	<u>\$ 4,258,841</u>	<u>\$ 254,100</u>

<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>
\$ 647,754	\$ 177,624	\$ 433,966	\$ -	\$ 103,709	\$ 75,449
24,037	-	-	-	-	-
1,047	874	40,416	1,581	4,114	2,188
-	852	3,216	-	-	-
-	-	-	-	-	-
3,253,821	-	-	-	-	-
-	-	2,214	-	-	-
<u>\$ 3,926,659</u>	<u>\$ 179,350</u>	<u>\$ 479,812</u>	<u>\$ 1,581</u>	<u>\$ 107,823</u>	<u>\$ 77,637</u>
\$ 7,433	\$ 73,025	\$ 25,049	\$ -	\$ -	\$ -
6,298	3,295	42,494	-	-	-
6,819	3,145	42,123	-	-	-
24,037	-	-	-	-	-
-	-	510	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>44,587</u>	<u>79,465</u>	<u>110,176</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	2,214	-	-	-
3,882,072	99,885	367,422	1,581	107,823	77,637
-	-	-	-	-	-
<u>3,882,072</u>	<u>99,885</u>	<u>369,636</u>	<u>1,581</u>	<u>107,823</u>	<u>77,637</u>
<u>\$ 3,926,659</u>	<u>\$ 179,350</u>	<u>\$ 479,812</u>	<u>\$ 1,581</u>	<u>\$ 107,823</u>	<u>\$ 77,637</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AS OF DECEMBER 31, 2012

	Concealed Handgun Licensing	Sheriff Grants	Local Delinquency Prevention	Juvenile Indigent Alcohol Treatment
Assets:				
Equity in Pooled Cash and Investments	\$ 100,054	\$ 75,616	\$ 646	\$ 9,154
Cash and Cash Equivalents with Fiscal Agent	-	-	-	-
Receivables:				
Accounts	-	-	-	144
Intergovernmental	-	-	-	-
Special Assessments	-	-	-	-
Loans	-	-	-	-
Inventory of Supplies, at Cost	-	-	-	-
Total Assets	\$ 100,054	\$ 75,616	\$ 646	\$ 9,298
Liabilities:				
Accounts Payable	\$ 2,558	\$ -	\$ -	\$ -
Accrued Wages and Benefits Payable	-	17,843	-	-
Intergovernmental Payable	-	8,011	-	-
Retainage Payable	-	-	-	-
Compensated Absences Payable	-	-	-	-
Due To Other Funds	-	-	-	-
Advances From Other Funds	-	-	-	-
Total Liabilities	2,558	25,854	-	-
Deferred Inflows of Resources:				
Unavailable Revenue	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
Fund Balances:				
Nonspendable	-	-	-	-
Restricted	97,496	49,762	646	9,298
Committed	-	-	-	-
Total Fund Balances	97,496	49,762	646	9,298
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 100,054	\$ 75,616	\$ 646	\$ 9,298

<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>
\$ 2,520	\$ -	\$ 76,379	\$ 42,155	\$ 23	\$ 60,329
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 2,520</u>	<u>\$ -</u>	<u>\$ 76,379</u>	<u>\$ 42,155</u>	<u>\$ 23</u>	<u>\$ 60,329</u>
\$ -	\$ -	\$ 24,646	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>24,646</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,520	-	51,733	42,155	23	60,329
-	-	-	-	-	-
<u>2,520</u>	<u>-</u>	<u>51,733</u>	<u>42,155</u>	<u>23</u>	<u>60,329</u>
<u>\$ 2,520</u>	<u>\$ -</u>	<u>\$ 76,379</u>	<u>\$ 42,155</u>	<u>\$ 23</u>	<u>\$ 60,329</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AS OF DECEMBER 31, 2012

	<u>Conduct of Business</u>	<u>Building and Flood Plain</u>	<u>Domestic Violence</u>	<u>County Court Special Projects</u>
Assets:				
Equity in Pooled Cash and Investments	\$ 4,876	\$ 16,805	\$ 20,402	\$ 215,691
Cash and Cash Equivalents with Fiscal Agent	-	-	-	-
Receivables:				
Accounts	62	-	2,244	3,060
Intergovernmental	-	-	-	-
Special Assessments	-	-	-	-
Loans	-	-	-	-
Inventory of Supplies, at Cost	-	-	-	-
Total Assets	<u>\$ 4,938</u>	<u>\$ 16,805</u>	<u>\$ 22,646</u>	<u>\$ 218,751</u>
Liabilities:				
Accounts Payable	\$ -	\$ -	\$ 20,402	\$ -
Accrued Wages and Benefits Payable	-	-	-	-
Intergovernmental Payable	-	-	-	-
Retainage Payable	-	-	-	-
Compensated Absences Payable	-	-	-	-
Due To Other Funds	-	-	-	-
Advances From Other Funds	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>20,402</u>	<u>-</u>
Deferred Inflows of Resources:				
Unavailable Revenue	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:				
Nonspendable	-	-	-	-
Restricted	4,938	16,805	2,244	218,751
Committed	-	-	-	-
Total Fund Balances	<u>4,938</u>	<u>16,805</u>	<u>2,244</u>	<u>218,751</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 4,938</u>	<u>\$ 16,805</u>	<u>\$ 22,646</u>	<u>\$ 218,751</u>

Indigent Counsel Fees	Coroners Laboratory	Delinquent Tax Collection	Law Enforcement	Open Space and Recreation	Commissary
\$ 20,492	\$ 226,924	\$ 277,252	\$ 190,502	\$ 61,911	\$ -
-	-	-	483,699	-	114,297
2,244	9,220	-	24,617	-	-
-	-	-	25,861	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1,575	-	-	-	-
<u>\$ 22,736</u>	<u>\$ 237,719</u>	<u>\$ 277,252</u>	<u>\$ 724,679</u>	<u>\$ 61,911</u>	<u>\$ 114,297</u>
\$ -	\$ 11,327	\$ 439	\$ 1,269	\$ -	\$ -
-	-	7,380	-	-	-
-	-	4,527	-	-	-
-	-	-	-	-	-
-	-	10,016	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	11,327	22,362	1,269	-	-
-	-	-	49,186	-	-
-	-	-	49,186	-	-
-	1,575	-	-	-	-
22,736	224,817	254,890	674,224	-	114,297
-	-	-	-	61,911	-
<u>22,736</u>	<u>226,392</u>	<u>254,890</u>	<u>674,224</u>	<u>61,911</u>	<u>114,297</u>
<u>\$ 22,736</u>	<u>\$ 237,719</u>	<u>\$ 277,252</u>	<u>\$ 724,679</u>	<u>\$ 61,911</u>	<u>\$ 114,297</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AS OF DECEMBER 31, 2012

	911 Wireless Funding	Department of Youth Services	Transit Board	Ditch Maintenance
Assets:				
Equity in Pooled Cash and Investments	\$ 1,749,013	\$ 617,930	\$ 499,302	\$ 539,456
Cash and Cash Equivalents with Fiscal Agent	-	-	-	-
Receivables:				
Accounts	-	-	102,283	-
Intergovernmental	53,869	44,861	82,652	-
Special Assessments	-	-	-	12,237
Loans	-	-	-	-
Inventory of Supplies, at Cost	-	-	-	-
Total Assets	<u>\$ 1,802,882</u>	<u>\$ 662,791</u>	<u>\$ 684,237</u>	<u>\$ 551,693</u>
Liabilities:				
Accounts Payable	\$ 125,032	\$ 4,210	\$ 203,480	\$ -
Accrued Wages and Benefits Payable	-	5,289	7,952	-
Intergovernmental Payable	-	4,742	6,236	-
Retainage Payable	-	-	-	-
Compensated Absences Payable	-	-	-	-
Due To Other Funds	-	-	-	-
Advances From Other Funds	-	-	-	11,000
Total Liabilities	<u>125,032</u>	<u>14,241</u>	<u>217,668</u>	<u>11,000</u>
Deferred Inflows of Resources:				
Unavailable Revenue	-	-	180,908	12,237
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>180,908</u>	<u>12,237</u>
Fund Balances:				
Nonspendable	-	-	-	-
Restricted	1,677,850	648,550	285,661	528,456
Committed	-	-	-	-
Total Fund Balances	<u>1,677,850</u>	<u>648,550</u>	<u>285,661</u>	<u>528,456</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,802,882</u>	<u>\$ 662,791</u>	<u>\$ 684,237</u>	<u>\$ 551,693</u>

Homeland Security Grant	Law Library Resources	Domestic Court Special Projects	Mediation Insttutionalization Grant	Total Nonmajor Special Revenue Funds
\$ 70,993	\$ 79,714	\$ 81,909	\$ 108,319	\$ 10,896,839
-	-	-	-	622,033
-	-	1,331	-	267,047
-	-	-	-	3,289,570
-	-	-	-	12,237
-	-	-	-	3,253,821
-	-	-	-	136,387
<u>\$ 70,993</u>	<u>\$ 79,714</u>	<u>\$ 83,240</u>	<u>\$ 108,319</u>	<u>\$ 18,477,934</u>
\$ 9,035	\$ 7,221	\$ -	\$ 2,586	\$ 725,065
-	488	-	-	216,964
-	461	-	-	160,929
-	-	-	-	24,037
-	-	-	-	59,473
-	-	-	-	405,500
-	-	-	4,000	420,500
<u>9,035</u>	<u>8,170</u>	<u>-</u>	<u>6,586</u>	<u>2,012,468</u>
-	-	-	-	2,302,930
-	-	-	-	2,302,930
-	-	-	-	136,387
61,958	71,544	83,240	101,733	13,964,238
-	-	-	-	61,911
<u>61,958</u>	<u>71,544</u>	<u>83,240</u>	<u>101,733</u>	<u>14,162,536</u>
<u>\$ 70,993</u>	<u>\$ 79,714</u>	<u>\$ 83,240</u>	<u>\$ 108,319</u>	<u>\$ 18,477,934</u>

LICKING COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	Dog and Kennel	Real Estate Assessment	Motor Vehicle and Gasoline Tax	Adult Probation
Revenues:				
Intergovernmental	\$ -	\$ -	\$ 7,947,123	\$ 677,815
Investment Earnings	-	-	-	-
Licenses and Permits	484,356	-	-	-
Fines and Forfeitures	51,291	-	177,146	-
Special Assessments	-	-	-	-
Charges for Services	49,488	1,824,170	2,050	59,685
Miscellaneous	2,387	50	80,184	-
Total Revenues	<u>587,522</u>	<u>1,824,220</u>	<u>8,206,503</u>	<u>737,500</u>
Expenditures:				
Current:				
Governmental Activities:				
Public Safety	-	-	-	617,466
Health	420,465	-	-	-
Human Services	-	-	-	-
Community and Economic Development	-	-	-	-
Public Works	-	-	8,895,338	-
General Government	-	1,740,908	-	-
Capital Outlay	-	-	284,057	-
Debt service:				
Principal Retirement	-	-	24,550	-
Interest and Fiscal Charges	-	-	1,251	-
Total Expenditures	<u>420,465</u>	<u>1,740,908</u>	<u>9,205,196</u>	<u>617,466</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	167,057	83,312	(998,693)	120,034
Other Financing Sources (Uses):				
Proceeds from Inception of Capital Lease	-	-	284,057	-
Transfers In	-	-	395,000	-
Transfers Out	-	-	(31,125)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>647,932</u>	<u>-</u>
Net Change in Fund Balances	167,057	83,312	(350,761)	120,034
Fund Balance at Beginning of Year	354,902	2,369,249	1,385,993	125,179
Increase (Decrease) in Inventory	-	-	(1,205)	-
Fund Balance at End of Year	<u>\$ 521,959</u>	<u>\$ 2,452,561</u>	<u>\$ 1,034,027</u>	<u>\$ 245,213</u>

<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>
\$ 733,207	\$ 417,877	\$ 2,153,858	\$ -	\$ -	\$ -
703	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
87,127	-	569,448	25,324	66,779	34,090
23,245	2,665	-	-	-	-
<u>844,282</u>	<u>420,542</u>	<u>2,723,306</u>	<u>25,324</u>	<u>66,779</u>	<u>34,090</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	3,181,094	-	-	-
842,436	-	-	-	-	-
-	451,153	-	-	-	-
-	-	-	25,221	82,486	20,570
-	-	-	-	-	-
-	-	-	-	-	-
<u>842,436</u>	<u>451,153</u>	<u>3,181,094</u>	<u>25,221</u>	<u>82,486</u>	<u>20,570</u>
1,846	(30,611)	(457,788)	103	(15,707)	13,520
-	-	-	-	-	-
202,563	-	500,000	-	-	-
-	-	-	-	-	-
<u>202,563</u>	<u>-</u>	<u>500,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
204,409	(30,611)	42,212	103	(15,707)	13,520
3,677,663	139,253	325,717	1,478	123,530	64,117
-	(8,757)	1,707	-	-	-
<u>\$ 3,882,072</u>	<u>\$ 99,885</u>	<u>\$ 369,636</u>	<u>\$ 1,581</u>	<u>\$ 107,823</u>	<u>\$ 77,637</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	Concealed Handgun Licensing	Sheriff Grants	Local Delinquency Prevention	Juvenile Indigent Alcohol Treatment
Revenues:				
Intergovernmental	\$ -	\$ 357,232	\$ -	\$ -
Investment Earnings	-	-	-	-
Licenses and Permits	74,336	-	-	-
Fines and Forfeitures	-	-	-	1,515
Special Assessments	-	-	-	-
Charges for Services	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>74,336</u>	<u>357,232</u>	<u>-</u>	<u>1,515</u>
Expenditures:				
Current:				
Governmental Activities:				
Public Safety	73,306	321,417	-	-
Health	-	-	-	-
Human Services	-	-	-	-
Community and Economic Development	-	-	-	-
Public Works	-	-	-	-
General Government	-	-	-	-
Capital Outlay	-	-	-	-
Debt service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	<u>73,306</u>	<u>321,417</u>	<u>-</u>	<u>-</u>
	1,030	35,815	-	1,515
Other Financing Sources (Uses):				
Proceeds from Inception of Capital Lease	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	1,030	35,815	-	1,515
Fund Balance at Beginning of Year	96,466	13,947	646	7,783
Increase (Decrease) in Inventory	-	-	-	-
Fund Balance at End of Year	<u>\$ 97,496</u>	<u>\$ 49,762</u>	<u>\$ 646</u>	<u>\$ 9,298</u>

<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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,860	-	-	-	-	-
-	-	49,718	-	-	-
<u>1,860</u>	<u>-</u>	<u>49,718</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	186,492	66,005	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>186,492</u>	<u>66,005</u>	<u>-</u>	<u>-</u>	<u>-</u>
1,860	(186,492)	(16,287)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1,860	(186,492)	(16,287)	-	-	-
660	186,492	68,020	42,155	23	60,329
-	-	-	-	-	-
<u>\$ 2,520</u>	<u>\$ -</u>	<u>\$ 51,733</u>	<u>\$ 42,155</u>	<u>\$ 23</u>	<u>\$ 60,329</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>Conduct of Business</u>	<u>Building and Flood Plain</u>	<u>Domestic Violence</u>	<u>County Court Special Projects</u>
Revenues:				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment Earnings	-	-	-	-
Licenses and Permits	1,012	-	27,005	-
Fines and Forfeitures	-	-	-	62,171
Special Assessments	-	-	-	-
Charges for Services	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>1,012</u>	<u>-</u>	<u>27,005</u>	<u>62,171</u>
Expenditures:				
Current:				
Governmental Activities:				
Public Safety	-	-	-	-
Health	-	-	-	-
Human Services	-	-	61,288	-
Community and Economic Development	-	-	-	-
Public Works	-	-	-	-
General Government	4,671	-	-	16,824
Capital Outlay	-	-	-	-
Debt service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	<u>4,671</u>	<u>-</u>	<u>61,288</u>	<u>16,824</u>
	(3,659)	-	(34,283)	45,347
Other Financing Sources (Uses):				
Proceeds from Inception of Capital Lease	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(3,659)	-	(34,283)	45,347
Fund Balance at Beginning of Year	8,597	16,805	36,527	173,404
Increase (Decrease) in Inventory	-	-	-	-
Fund Balance at End of Year	<u>\$ 4,938</u>	<u>\$ 16,805</u>	<u>\$ 2,244</u>	<u>\$ 218,751</u>

Indigent Counsel Fees	Coroners Laboratory	Delinquent Tax Collection	Law Enforcement	Open Space and Recreation	Commissary
\$ 1,120	\$ -	\$ -	\$ 330,605	\$ -	\$ -
-	-	-	-	-	-
2,244	-	-	-	-	-
-	-	-	92,667	-	-
-	-	-	-	-	-
-	151,945	318,821	-	-	402,450
-	-	-	-	-	-
<u>3,364</u>	<u>151,945</u>	<u>318,821</u>	<u>423,272</u>	<u>-</u>	<u>402,450</u>
-	-	-	465,874	-	385,587
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
972	177,562	389,145	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>972</u>	<u>177,562</u>	<u>389,145</u>	<u>465,874</u>	<u>-</u>	<u>385,587</u>
2,392	(25,617)	(70,324)	(42,602)	-	16,863
-	-	-	-	-	-
-	-	-	8,620	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>8,620</u>	<u>-</u>	<u>-</u>
2,392	(25,617)	(70,324)	(33,982)	-	16,863
20,344	252,928	325,214	708,206	61,911	97,434
-	(919)	-	-	-	-
<u>\$ 22,736</u>	<u>\$ 226,392</u>	<u>\$ 254,890</u>	<u>\$ 674,224</u>	<u>\$ 61,911</u>	<u>\$ 114,297</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	911 Wireless Funding	Department of Youth Services	Transit Board	Ditch Maintenance
Revenues:				
Intergovernmental	\$ 407,703	\$ 496,829	\$ 962,562	\$ -
Investment Earnings	-	-	-	-
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	-
Special Assessments	-	-	-	145,694
Charges for Services	-	-	1,963,968	-
Miscellaneous	-	-	-	-
Total Revenues	<u>407,703</u>	<u>496,829</u>	<u>2,926,530</u>	<u>145,694</u>
Expenditures:				
Current:				
Governmental Activities:				
Public Safety	435,985	231,845	-	-
Health	-	-	-	-
Human Services	-	273,593	-	-
Community and Economic Development	-	-	-	-
Public Works	-	-	-	71,570
General Government	-	8,376	2,701,721	-
Capital Outlay	-	-	-	-
Debt service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	<u>435,985</u>	<u>513,814</u>	<u>2,701,721</u>	<u>71,570</u>
	(28,282)	(16,985)	224,809	74,124
Other Financing Sources (Uses):				
Proceeds from Inception of Capital Lease	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(28,282)	(16,985)	224,809	74,124
Fund Balance at Beginning of Year	1,706,132	665,535	60,852	454,332
Increase (Decrease) in Inventory	-	-	-	-
Fund Balance at End of Year	<u>\$ 1,677,850</u>	<u>\$ 648,550</u>	<u>\$ 285,661</u>	<u>\$ 528,456</u>

Homeland Security Grant	Law Library Resources	Domestic Court Special Projects	Mediation Insttutionalization Grant	Total Nonmajor Special Revenue Funds
\$ 143,725	\$ -	\$ -	\$ -	\$ 14,629,656
-	-	-	-	703
-	-	-	-	588,953
-	81,172	-	55	466,017
-	-	-	-	145,694
-	-	22,858	-	5,580,063
-	-	-	-	158,249
<u>143,725</u>	<u>81,172</u>	<u>22,858</u>	<u>55</u>	<u>21,569,335</u>
83,243	-	-	-	2,867,220
-	-	-	-	420,465
-	-	-	-	3,515,975
-	-	-	-	842,436
-	-	-	-	9,418,061
-	92,507	15,068	31,219	5,307,250
-	-	-	-	284,057
-	-	-	-	24,550
-	-	-	-	1,251
<u>83,243</u>	<u>92,507</u>	<u>15,068</u>	<u>31,219</u>	<u>22,681,265</u>
60,482	(11,335)	7,790	(31,164)	(1,111,930)
-	-	-	-	284,057
-	-	-	-	1,106,183
-	-	-	(65)	(31,190)
-	-	-	(65)	1,359,050
60,482	(11,335)	7,790	(31,229)	247,120
1,476	82,879	75,450	132,962	13,924,590
-	-	-	-	(9,174)
<u>\$ 61,958</u>	<u>\$ 71,544</u>	<u>\$ 83,240</u>	<u>\$ 101,733</u>	<u>\$ 14,162,536</u>

LICKING COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
AS OF DECEMBER 31, 2012

	<u>GO Bond Retirement Fund</u>	<u>SA Bond Retirement Fund</u>	<u>Total Nonmajor Debt Service Funds</u>
Assets:			
Equity in Pooled Cash and Investments	\$ 1,692,128	\$ 66,828	\$ 1,758,956
Receivables:			
Special Assesments	-	292,117	292,117
Total Assets	<u>\$ 1,692,128</u>	<u>\$ 358,945</u>	<u>\$ 2,051,073</u>
Liabilities:			
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Deferred Inflows of Resources:			
Unavailable Revenue	-	292,117	292,117
Total Deferred Inflows of Resources	<u>-</u>	<u>292,117</u>	<u>292,117</u>
Fund Balances:			
Restricted	1,692,128	66,828	1,758,956
Total Fund Balances	<u>1,692,128</u>	<u>66,828</u>	<u>1,758,956</u>
Total Liabilities and Fund Balances	<u>\$ 1,692,128</u>	<u>\$ 358,945</u>	<u>\$ 2,051,073</u>

LICKING COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	GO Bond Retirement Fund	SA Bond Retirement Fund	Total Nonmajor Debt Service Funds
Revenues:			
Intergovernmental	\$ 48,253	\$ -	\$ 48,253
Special Assessments	-	32,983	32,983
Total Revenues	<u>48,253</u>	<u>32,983</u>	<u>81,236</u>
Expenditures:			
Debt service:			
Principal Retirement	3,609,898	26,521	3,636,419
Interest and Fiscal Charges	447,439	19,888	467,327
Bond Issuance Costs	19,110	-	19,110
Total Expenditures	<u>4,076,447</u>	<u>46,409</u>	<u>4,122,856</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,028,194)	(13,426)	(4,041,620)
Other Financing Sources (Uses):			
Proceeds from Bonds	2,880,000	-	2,880,000
Premium on Notes	21,427	-	21,427
Transfers In	1,133,072	-	1,133,072
Total Other Financing Sources (Uses)	<u>4,034,499</u>	<u>-</u>	<u>4,034,499</u>
Net Change in Fund Balances	6,305	(13,426)	(7,121)
Fund Balance at Beginning of Year	1,685,823	80,254	1,766,077
Fund Balance at End of Year	<u>\$ 1,692,128</u>	<u>\$ 66,828</u>	<u>\$ 1,758,956</u>

LICKING COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
AS OF DECEMBER 31, 2012

	Road Projects Fund	Capital Grants Fund	Bike Path Fund	Computer Acquisition Fund
Assets:				
Equity in Pooled Cash and Investments	\$ 33,544	\$ 5,753	\$ 35,965	\$ 13,575
Total Assets	<u>\$ 33,544</u>	<u>\$ 5,753</u>	<u>\$ 35,965</u>	<u>\$ 13,575</u>
Liabilities:				
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Deferred Inflows of Resources:				
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:				
Restricted	33,544	5,753	35,965	13,575
Total Fund Balances	<u>33,544</u>	<u>5,753</u>	<u>35,965</u>	<u>13,575</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 33,544</u>	<u>\$ 5,753</u>	<u>\$ 35,965</u>	<u>\$ 13,575</u>

<u>Special Assesment Construction Fund</u>	<u>Total Capital Projects Funds</u>
\$ 10,985	\$ 99,822
<u>\$ 10,985</u>	<u>\$ 99,822</u>
<u>\$ -</u>	<u>\$ -</u>
<u>-</u>	<u>-</u>
10,985	99,822
<u>10,985</u>	<u>99,822</u>
<u>\$ 10,985</u>	<u>\$ 99,822</u>

LICKING COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>Road Projects Fund</u>	<u>Capital Grants Fund</u>	<u>Bike Path Fund</u>	<u>Computer Acquisition Fund</u>
Revenues:				
Miscellaneous	\$ 44	\$ -	\$ -	\$ -
Total Revenues	<u>44</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:				
Capital Outlay	-	-	9,801	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>9,801</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	44	-	(9,801)	-
Net Change in Fund Balances	44	-	(9,801)	-
Fund Balance at Beginning of Year	33,500	5,753	45,766	13,575
Increase (Decrease) in Inventory	-	-	-	-
Fund Balance at End of Year	<u>\$ 33,544</u>	<u>\$ 5,753</u>	<u>\$ 35,965</u>	<u>\$ 13,575</u>

Special Assesment Construction Fund	Total Capital Projects Funds
\$ -	\$ 44
-	44
-	9,801
-	9,801
-	(9,757)
-	(9,757)
10,985	109,579
-	-
<u>\$ 10,985</u>	<u>\$ 99,822</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
MAJOR FUNDS - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2012

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Sales Taxes	\$ 24,279,121	\$ 24,279,121	\$ 26,417,743	\$ 2,138,622
Property Taxes	6,400,932	6,400,932	6,964,757	563,825
Intergovernmental	3,747,604	3,747,604	4,077,711	330,107
Investment Earnings	319,176	319,176	347,291	28,115
Licenses and Permits	8,622	8,622	9,381	759
Fines and Forfeitures	140,643	140,643	153,031	12,388
Charges for Services	5,451,718	5,451,718	5,931,932	480,214
Miscellaneous	1,143,950	1,143,950	1,244,715	100,765
Total Revenues	41,491,766	41,491,766	45,146,561	3,654,795
Expenditures:				
<u>Public Safety:</u>				
911 Emergency Dispatchers:				
Personal Services	1,276,591	1,204,762	1,204,502	260
Materials and Supplies	3,520	4,153	3,633	520
Contractual Services	93,329	89,769	87,401	2,368
Other Expenditures	1,119	1,119	794	325
Capital Outlay	99,935	208,015	137,094	70,921
Total 911 Emergency Dispatchers	1,474,494	1,507,818	1,433,424	74,394
Adult Probation:				
Personal Services	516,155	516,154	512,440	3,714
Contractual Services	-	53	-	53
Other Expenditures	-	274	-	274
Total Adult Probation	516,155	516,481	512,440	4,041
Coroner:				
Personal Services	369,634	377,399	377,136	263
Contractual Services	154,156	163,063	133,665	29,398
Total Coroner:	523,790	540,462	510,801	29,661
Emergency Management:				
Personal Services	130,556	131,793	131,793	-
Materials and Supplies	3,267	3,551	3,249	302
Contractual Services	11,074	8,607	8,033	574
Other Expenditures	1,480	3,761	3,481	280
Capital Outlay	10,352	11,717	9,365	2,352
Total Emergency Management	156,729	159,429	155,921	3,508
Miscellaneous Transfer:				
Personal Services	209,107	236,614	217,507	19,107
Total Miscellaneous Transfer	209,107	236,614	217,507	19,107
Safety Officer:				
Contractual Services	-	3,938	1,103	2,835
Total Safety Officer	-	3,938	1,103	2,835
Sheriff:				
Personal Services	13,970,069	13,705,196	13,640,254	64,942
Materials and Supplies	772,874	942,218	767,578	174,640
Contractual Services	1,185,891	1,274,271	1,082,681	191,590
Other Expenditures	218,354	18,483	15,313	3,170
Capital Outlay	353,465	499,359	414,426	84,933
Total Sheriff	16,500,653	16,439,527	15,920,252	519,275
Total Public Safety	19,380,928	19,404,269	18,751,448	652,821

(Continued)

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
MAJOR FUNDS - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2012

<u>Health:</u>				
Health and Welfare:				
Contractual Services	370,311	370,311	270,080	100,231
Total Health and Welfare	<u>370,311</u>	<u>370,311</u>	<u>270,080</u>	<u>100,231</u>
Miscellaneous Transfer:				
Other Expenditures	57,593	63,054	61,717	1,337
Total Miscellaneous Transfer	<u>57,593</u>	<u>63,054</u>	<u>61,717</u>	<u>1,337</u>
Registration of Vital Statistics:				
Other Expenditures	2,000	2,000	-	2,000
Total Registration of Vital Statistics	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Total Health	<u>429,904</u>	<u>435,365</u>	<u>331,797</u>	<u>103,568</u>
<u>Human Services:</u>				
General Transfer:				
Contractual Services	800	800	-	800
Total General Transfer:	<u>800</u>	<u>800</u>	<u>-</u>	<u>800</u>
Indigent Fees:				
Contractual Services	1,491,553	1,491,553	1,156,205	335,348
Total Indigent Fees	<u>1,491,553</u>	<u>1,491,553</u>	<u>1,156,205</u>	<u>335,348</u>
Miscellaneous Transfer:				
Other Expenditures	84,955	85,540	84,076	1,464
Total Miscellaneous Transfer	<u>84,955</u>	<u>85,540</u>	<u>84,076</u>	<u>1,464</u>
Veterans Service Commission:				
Personal Services	399,431	399,431	370,400	29,031
Materials and Supplies	72,856	58,247	45,343	12,904
Contractual Services	1,223,408	1,387,394	1,254,094	133,300
Other Expenditures	202,164	136,231	92,137	44,094
Capital Outlay	35,435	34,449	34,006	443
Total Veterans Service Commission	<u>1,933,294</u>	<u>2,015,752</u>	<u>1,795,980</u>	<u>219,772</u>
Total Human Services	<u>3,510,602</u>	<u>3,593,645</u>	<u>3,036,261</u>	<u>557,384</u>
<u>Conservation and Recreation</u>				
Agriculture Transfer:				
Contractual Services	190,000	200,000	200,000	-
Other Expenditures	352,157	352,514	352,514	-
Total Agriculture Transfer	<u>542,157</u>	<u>552,514</u>	<u>552,514</u>	<u>-</u>
Total Conservation and Recreation	<u>542,157</u>	<u>552,514</u>	<u>552,514</u>	<u>-</u>
<u>Community and Economic Development:</u>				
Miscellaneous Transfer:				
Contractual Services	10,000	10,000	10,000	-
Other Expenditures	25,000	25,000	25,000	-
Capital Outlay	50,000	50,000	50,000	-
Total Miscellaneous Transfer	<u>85,000</u>	<u>85,000</u>	<u>85,000</u>	<u>-</u>
Total Community and Economic Development	<u>85,000</u>	<u>85,000</u>	<u>85,000</u>	<u>-</u>
<u>General Government:</u>				
Building Code:				
Personal Services	506,135	506,135	485,212	20,923
Materials and Supplies	56,089	56,009	44,643	11,366
Contractual Services	11,663	14,113	11,232	2,881
Other Expenditures	700	700	700	-
Capital Outlay	30,595	30,595	20,914	9,681
Total Building Code	<u>605,182</u>	<u>607,552</u>	<u>562,701</u>	<u>44,851</u>
Bureau of Inspection:				
Contractual Services	139,653	149,037	137,408	11,629
Total Bureau of Inspection	<u>139,653</u>	<u>149,037</u>	<u>137,408</u>	<u>11,629</u>
Capital Improvements:				
Capital Outlay	393,794	388,505	273,280	115,225
Total Capital Improvements	<u>393,794</u>	<u>388,505</u>	<u>273,280</u>	<u>115,225</u>

(Continued)

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
MAJOR FUNDS - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2012

Clerk of Courts:				
Personal Services	1,090,656	1,096,392	1,095,414	978
Materials and Supplies	8,690	15,523	15,192	331
Contractual Services	6,914	6,864	4,429	2,435
Other Expenditures	12,254	21,685	19,749	1,936
Total Clerk of Courts	<u>1,118,514</u>	<u>1,140,464</u>	<u>1,134,784</u>	<u>5,680</u>
Common Pleas Court:				
Personal Services	792,017	792,017	736,258	55,759
Materials and Supplies	10,278	11,134	6,568	4,566
Contractual Services	98,715	95,215	61,744	33,471
Other Expenditures	15,018	19,724	15,901	3,823
Total Common Pleas Court	<u>916,028</u>	<u>918,090</u>	<u>820,471</u>	<u>97,619</u>
County Treasurer:				
Personal Services	442,930	452,409	452,405	4
Materials and Supplies	15,200	13,491	13,453	38
Contractual Services	47,181	38,281	38,145	136
Other Expenditures	25,500	28,966	28,966	-
Total County Treasurer	<u>530,811</u>	<u>533,147</u>	<u>532,969</u>	<u>178</u>
County Auditor:				
Personal Services	560,237	600,395	599,773	622
Materials and Supplies	10,442	11,312	10,147	1,165
Contractual Services	22,721	27,696	24,650	3,046
Other Expenditures	10,813	11,098	9,900	1,198
Capital Outlay	21,500	7,396	4,440	2,956
Total County Auditor	<u>625,713</u>	<u>657,897</u>	<u>648,910</u>	<u>8,987</u>
County Board of Elections:				
Personal Services	759,672	727,673	686,446	41,227
Materials and Supplies	227,720	442,696	415,469	27,227
Contractual Services	510,365	469,087	380,067	89,020
Other Expenditures	1,500	1,500	1,237	263
Total County Board of Elections	<u>1,499,257</u>	<u>1,640,956</u>	<u>1,483,219</u>	<u>157,737</u>
County Commissioners:				
Personal Services	516,075	516,075	502,080	13,995
Contractual Services	2,837	3,132	2,124	1,008
Other Expenditures	9,300	9,300	8,859	441
Total County Commissioners	<u>528,212</u>	<u>528,507</u>	<u>513,063</u>	<u>15,444</u>
County Planning:				
Personal Services	353,454	345,455	325,111	20,344
Materials and Supplies	4,574	5,037	3,790	1,247
Contractual Services	76,184	84,239	70,867	13,372
Other Expenditures	4,791	24,096	17,399	6,697
Capital Outlay	12,612	19,030	13,655	5,375
Total County Planning	<u>451,615</u>	<u>477,857</u>	<u>430,822</u>	<u>47,035</u>
County Prosecutor:				
Personal Services	1,898,903	1,894,583	1,826,695	67,888
Materials and Supplies	8,115	10,150	5,758	4,392
Contractual Services	57,851	62,572	58,795	3,777
Other Expenditures	35,143	37,708	34,984	2,724
Total County Prosecutor	<u>2,000,012</u>	<u>2,005,013</u>	<u>1,926,232</u>	<u>78,781</u>
County Recorder:				
Personal Services	418,393	418,393	354,645	63,748
Materials and Supplies	2,000	2,000	513	1,487
Contractual Services	6,237	6,347	2,360	3,987
Other Expenditures	2,500	2,500	2,289	211
Total County Recorder	<u>429,130</u>	<u>429,240</u>	<u>359,807</u>	<u>69,433</u>

(Continued)

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
MAJOR FUNDS - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2012

Court of Appeals:				
Other Expenditures	25,000	25,000	20,727	4,273
Total Court of Appeals	<u>25,000</u>	<u>25,000</u>	<u>20,727</u>	<u>4,273</u>
Domestic Court:				
Personal Services	1,387,789	1,387,789	1,351,743	36,046
Materials and Supplies	4,750	4,820	2,934	1,886
Contractual Services	22,773	23,475	11,779	11,696
Other Expenditures	22,632	23,836	20,008	3,828
Total Domestic Court	<u>1,437,944</u>	<u>1,439,920</u>	<u>1,386,464</u>	<u>53,456</u>
Employee Recreation:				
Other Expenditures	3,375	3,375	2,324	1,051
Total Employee Recreation	<u>3,375</u>	<u>3,375</u>	<u>2,324</u>	<u>1,051</u>
Human Resources:				
Personal Services	241,264	241,265	227,610	13,655
Materials and Supplies	1,027	1,150	853	297
Contractual Services	12,203	15,121	7,680	7,441
Other Expenditures	4,542	4,563	1,658	2,905
Total Human Resources	<u>259,036</u>	<u>262,099</u>	<u>237,801</u>	<u>24,298</u>
Humane Officer:				
Personal Services	27,678	27,678	27,596	82
Other Expenditures	13,222	14,022	11,344	2,678
Total Humane Officer	<u>40,900</u>	<u>41,700</u>	<u>38,940</u>	<u>2,760</u>
Information Systems:				
Personal Services	710,235	710,235	647,604	62,631
Materials and Supplies	10,966	18,652	10,245	8,407
Contractual Services	322,277	338,294	278,046	60,248
Other Expenditures	200	200	-	200
Capital Outlay	75,745	83,783	65,185	18,598
Total Information Systems	<u>1,119,423</u>	<u>1,151,164</u>	<u>1,001,080</u>	<u>150,084</u>
Insurance/Pension/Taxes:				
Personal Services	425,000	425,000	369,871	55,129
Contractual Services	422,963	423,156	256,200	166,956
Total Insurance/Pension/Taxes	<u>847,963</u>	<u>848,156</u>	<u>626,071</u>	<u>222,085</u>
Juvenile Court:				
Personal Services	2,358,568	2,358,568	2,285,400	73,168
Materials and Supplies	8,332	9,590	7,225	2,365
Contractual Services	1,306,209	1,388,822	1,191,625	197,197
Other Expenditures	17,104	19,917	18,054	1,863
Total Juvenile Court	<u>3,690,213</u>	<u>3,776,897</u>	<u>3,502,304</u>	<u>274,593</u>
Maintenance & Operations:				
Personal Services	422,813	421,329	416,934	4,395
Materials and Supplies	532,433	559,604	505,463	54,141
Contractual Services	957,796	1,402,735	1,194,528	208,207
Other Expenditures	13,901	13,901	11,669	2,232
Capital Outlay	40,000	74,320	72,954	1,366
Total Maintenance & Operations	<u>1,966,943</u>	<u>2,471,889</u>	<u>2,201,548</u>	<u>270,341</u>
Miscellaneous Transfer:				
Personal Services	29,449	30,466	30,117	349
Contractual Services	12,669	12,669	12,669	-
Other Expenditures	333,888	125,771	26,297	99,474
Capital Outlay	778	778	44	734
Total Miscellaneous Transfer	<u>376,784</u>	<u>169,684</u>	<u>69,127</u>	<u>100,557</u>
Municipal Court:				
Personal Services	189,283	189,283	187,182	2,101
Contractual Services	59,977	73,665	60,938	12,727
Total Municipal Court	<u>249,260</u>	<u>262,948</u>	<u>248,120</u>	<u>14,828</u>

(Continued)

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
MAJOR FUNDS - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2012

Probate Court:				
Personal Services	362,627	362,627	343,404	19,223
Materials and Supplies	2,638	4,130	2,887	1,243
Contractual Services	11,266	10,229	5,905	4,324
Other Expenditures	12,515	13,138	11,943	1,195
Capital Outlay	-	-	-	-
Total Probate Court	<u>389,046</u>	<u>390,124</u>	<u>364,139</u>	<u>25,985</u>
Records Center:				
Personal Services	204,700	203,900	182,568	21,332
Materials and Supplies	5,802	5,911	4,362	1,549
Contractual Services	13,464	13,989	11,134	2,855
Other Expenditures	250	250	210	40
Capital Outlay	1,376	2,176	2,104	72
Total Records Center	<u>225,592</u>	<u>226,226</u>	<u>200,378</u>	<u>25,848</u>
Unanticipated Emergency:				
Other Expenditures	10,000	10,000	8,164	1,836
Total Unanticipated Emergency	<u>10,000</u>	<u>10,000</u>	<u>8,164</u>	<u>1,836</u>
Unclaimed Money:				
Other Expenditures	-	-	32,690	(32,690)
Total Unclaimed Money	<u>-</u>	<u>-</u>	<u>32,690</u>	<u>(32,690)</u>
Total General Government	<u>19,879,400</u>	<u>20,555,447</u>	<u>18,763,543</u>	<u>1,791,904</u>
Total Expenditures	<u>43,827,991</u>	<u>44,626,240</u>	<u>41,520,563</u>	<u>3,105,677</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(2,336,225)	(3,134,474)	3,625,998	6,760,472
Other Financing Sources (Uses):				
Advances In	755,539	755,539	755,539	-
Advances Out	-	(1,576,539)	(1,566,539)	10,000
Transfers In	145,533	145,533	145,533	-
Transfers Out	(3,517,555)	(3,867,973)	(3,820,839)	47,134
Total Other Financing Sources (Uses)	<u>(2,616,483)</u>	<u>(4,543,440)</u>	<u>(4,486,306)</u>	<u>57,134</u>
Net Change in Fund Balances	(4,952,708)	(7,677,914)	(860,308)	6,817,606
Fund Balance, Beginning of Year	9,126,226	9,126,226	9,126,226	-
Prior Year Encumbrances Appropriated	907,755	907,755	907,755	-
Fund Balance, End of Year	<u>\$ 5,081,273</u>	<u>\$ 2,356,067</u>	<u>\$ 9,173,673</u>	<u>\$ 6,817,606</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
MAJOR FUNDS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

PUBLIC ASSISTANCE FUND

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Intergovernmental	\$ 8,602,065	\$ 8,602,065	\$ 7,793,546	\$ (808,519)
Miscellaneous	304,485	304,485	275,866	(28,619)
Total Revenues	8,906,550	8,906,550	8,069,412	(837,138)
Expenditures:				
Human Services:				
Personal Services	8,311,209	8,316,209	7,627,515	688,694
Materials and Supplies	137,872	162,969	103,945	59,024
Contractual Services	421,979	494,186	386,631	107,555
Other Expenditures	3,032,053	3,804,224	2,734,597	1,069,627
Capital Outlay	79,664	80,427	30,547	49,880
Total Expenditures	11,982,777	12,858,015	10,883,235	1,974,780
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,076,227)	(3,951,465)	(2,813,823)	1,137,642
Other Financing Sources (Uses):				
Transfers In	2,495,835	2,495,835	2,495,835	-
Transfers Out	(625,000)	(413,925)	(413,925)	-
Total Other Financing Sources (Uses)	1,870,835	2,081,910	2,081,910	-
Net Change in Fund Balances	(1,205,392)	(1,869,555)	(731,913)	1,137,642
Fund Balance, Beginning of Year	1,970,279	1,970,279	1,970,279	-
Prior Year Encumbrances Appropriated	428,055	428,055	428,055	-
Fund Balance, End of Year	\$ 1,192,942	\$ 528,779	\$ 1,666,421	\$ 1,137,642

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
MAJOR FUNDS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

DEVELOPMENTAL DISABILITIES FUND

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Property Taxes	\$ 5,754,471	\$ 5,754,471	\$ 6,249,449	\$ 494,978
Intergovernmental	4,039,472	4,039,472	4,386,932	347,460
Miscellaneous	738,262	738,262	801,764	63,502
Total Revenues	<u>10,532,205</u>	<u>10,532,205</u>	<u>11,438,145</u>	<u>905,940</u>
Expenditures:				
Human Services:				
Personal Services	6,554,950	6,458,102	6,017,418	440,684
Materials and Supplies	143,168	146,954	102,115	44,839
Contractual Services	4,769,567	6,036,268	5,135,978	900,290
Other Expenditures	366,115	397,898	301,437	96,461
Capital Outlay	156,019	122,502	79,466	43,036
Total Expenditures	<u>11,989,819</u>	<u>13,161,724</u>	<u>11,636,414</u>	<u>1,525,310</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,457,614)	(2,629,519)	(198,269)	2,431,250
Other Financing Sources (Uses):				
Transfers Out	(74,438)	(74,438)	(74,438)	-
Total Other Financing Sources (Uses)	<u>(74,438)</u>	<u>(74,438)</u>	<u>(74,438)</u>	<u>-</u>
Net Change in Fund Balances	(1,532,052)	(2,703,957)	(272,707)	2,431,250
Fund Balance, Beginning of Year	5,687,783	5,687,783	5,687,783	-
Prior Year Encumbrances Appropriated	686,698	686,698	686,698	-
Fund Balance, End of Year	<u>\$ 4,842,429</u>	<u>\$ 3,670,524</u>	<u>\$ 6,101,774</u>	<u>\$ 2,431,250</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
MAJOR FUNDS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

CHILDREN'S SERVICES FUND

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Property Taxes	\$ 2,875,623	\$ 2,875,623	\$ 2,974,506	\$ 98,883
Intergovernmental	4,486,919	4,486,919	4,641,209	154,290
Miscellaneous	150,967	150,967	156,158	5,191
Total Revenues	<u>7,513,509</u>	<u>7,513,509</u>	<u>7,771,873</u>	<u>258,364</u>
Expenditures:				
Human Services:				
Materials and Supplies	1,500	200	-	200
Contractual Services	7,657,024	7,777,171	7,060,386	716,785
Other Expenditures	364,745	630,950	460,108	170,842
Total Expenditures	<u>8,023,269</u>	<u>8,408,321</u>	<u>7,520,494</u>	<u>887,827</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(509,760)	(894,812)	251,379	1,146,191
Other Financing Sources (Uses):				
Transfers In	4,709,786	4,709,786	4,709,786	-
Transfers Out	(5,335,590)	(5,681,809)	(5,410,314)	271,495
Total Other Financing Sources (Uses)	<u>(625,804)</u>	<u>(972,023)</u>	<u>(700,528)</u>	<u>271,495</u>
Net Change in Fund Balances	(1,135,564)	(1,866,835)	(449,149)	1,417,686
Fund Balance, Beginning of Year	1,503,898	1,503,898	1,503,898	-
Prior Year Encumbrances Appropriated	445,707	445,707	445,707	-
Fund Balance, End of Year	<u>\$ 814,041</u>	<u>\$ 82,770</u>	<u>\$ 1,500,456</u>	<u>\$ 1,417,686</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
MAJOR FUNDS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

SENIOR CITIZEN LEVY FUND

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Property Taxes	\$ 3,795,712	\$ 3,795,712	\$ 3,849,295	\$ 53,583
Intergovernmental	517,500	517,500	524,805	7,305
Total Revenues	<u>4,313,212</u>	<u>4,313,212</u>	<u>4,374,100</u>	<u>60,888</u>
Expenditures:				
Human Services:				
Contractual Services	4,407,339	4,407,339	4,387,202	20,137
Total Expenditures	<u>4,407,339</u>	<u>4,407,339</u>	<u>4,387,202</u>	<u>20,137</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(94,127)	(94,127)	(13,102)	81,025
Fund Balance, Beginning of Year	1,423,180	1,423,180	1,423,180	-
Fund Balance, End of Year	<u>\$ 1,329,053</u>	<u>\$ 1,329,053</u>	<u>\$ 1,410,078</u>	<u>\$ 81,025</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
MAJOR FUNDS - CAPITAL PROJECTS FUND
FOR THE YEAR ENDED DECEMBER 31, 2012

PERMANENT IMPROVEMENT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 273,365	\$ 187,513	\$ (85,852)
Investment Earnings	1,088	746	(342)
Miscellaneous	10,548	7,235	(3,313)
Total Revenues	<u>285,001</u>	<u>195,494</u>	<u>(89,507)</u>
Expenditures:			
Public Works:			
Capital Outlay	1,621,289	3,760,575	(2,139,286)
Total Expenditures	<u>1,621,289</u>	<u>3,760,575</u>	<u>(2,139,286)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,336,288)	(3,565,081)	(2,228,793)
Other Financing Sources (Uses):			
Proceeds from Bonds	-	2,064,929	2,064,929
Advances In	-	745,539	745,539
Advances Out	-	(745,539)	(745,539)
Transfers In	-	275,000	275,000
Total Other Financing Sources (Uses)	<u>-</u>	<u>2,339,929</u>	<u>2,339,929</u>
Net Change in Fund Balances	(1,336,288)	(1,225,152)	111,136
Fund Balance, Beginning of Year, Restated	2,945,522	2,945,522	-
Prior Year Encumbrances Appropriated	5,735	5,735	-
Fund Balance, End of Year	<u>\$ 1,614,969</u>	<u>\$ 1,726,105</u>	<u>\$ 111,136</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

DOG AND KENNEL FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Licenses and Permits	\$ 390,497	\$ 467,820	\$ 77,323
Fines and Forfeitures	42,576	51,007	8,431
Charges for Services	40,942	49,049	8,107
Miscellaneous	1,984	2,377	393
Total Revenues	<u>475,999</u>	<u>570,253</u>	<u>94,254</u>
Expenditures:			
General Government:			
Personal Services	308,984	300,859	8,125
Materials and Supplies	38,863	32,183	6,680
Contractual Services	127,975	97,767	30,208
Other Expenditures	1,500	145	1,355
Capital Outlay	7,367	4,807	2,560
Total Expenditures	<u>484,689</u>	<u>435,761</u>	<u>48,928</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,690)	134,492	143,182
Fund Balance, Beginning of Year	359,888	359,888	-
Prior Year Encumbrances Appropriated	10,845	10,845	-
Fund Balance, End of Year	<u>\$ 362,043</u>	<u>\$ 505,225</u>	<u>\$ 143,182</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

REAL ESTATE ASSESSMENT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 1,435,150	\$ 1,824,170	\$ 389,020
Total Revenues	<u>1,435,150</u>	<u>1,824,170</u>	<u>389,020</u>
Expenditures:			
General Government:			
Personal Services	1,437,402	1,356,617	80,785
Materials and Supplies	7,655	5,167	2,488
Contractual Services	469,607	323,039	146,568
Other Expenditures	69,274	36,795	32,479
Capital Outlay	25,247	18,071	7,176
Total Expenditures	<u>2,009,185</u>	<u>1,739,689</u>	<u>269,496</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(574,035)	84,481	658,516
Fund Balance, Beginning of Year	2,128,803	2,128,803	-
Prior Year Encumbrances Appropriated	8,641	8,641	-
Fund Balance, End of Year	<u>\$ 1,563,409</u>	<u>\$ 2,221,925</u>	<u>\$ 658,516</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

MOTOR VEHICLE AND GASOLINE TAX FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 6,714,034	\$ 7,625,294	\$ 911,260
Fines and Forfeitures	206,279	234,276	27,997
Miscellaneous	42,687	48,481	5,794
Total Revenues	<u>6,963,000</u>	<u>7,908,051</u>	<u>945,051</u>
Expenditures:			
Public Works:			
Personal Services	4,914,028	4,588,131	325,897
Materials and Supplies	1,566,088	1,413,562	152,526
Contractual Services	143,906	99,535	44,371
Other Expenditures	4,824	1,402	3,422
Capital Outlay	2,098,158	2,999,586	(901,428)
Total Expenditures	<u>8,727,004</u>	<u>9,102,216</u>	<u>(375,212)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,764,004)	(1,194,165)	569,839
Other Financing Sources (Uses):			
Transfers In	958,000	1,206,000	248,000
Transfers Out	(98,125)	(98,046)	79
Total Other Financing Sources (Uses)	<u>859,875</u>	<u>1,107,954</u>	<u>248,079</u>
Net Change in Fund Balances	(904,129)	(86,211)	817,918
Fund Balance, Beginning of Year	594,434	594,434	-
Prior Year Encumbrances Appropriated	154,988	154,988	-
Fund Balance, End of Year	<u>\$ (154,707)</u>	<u>\$ 663,211</u>	<u>\$ 817,918</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

ADULT PROBATION FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 660,362	\$ 681,718	\$ 21,356
Charges for Services	55,606	57,404	1,798
Total Revenues	715,968	739,122	23,154
Expenditures:			
Public Safety:			
Personal Services	358,441	309,028	49,413
Materials and Supplies	68,405	49,862	18,543
Contractual Services	58,872	30,593	28,279
Other Expenditures	225,183	184,448	40,735
Capital Outlay	56,438	27,694	28,744
General Government:			
Personal Services	65,000	51,682	13,318
Total Expenditures	832,339	653,307	179,032
Excess (Deficiency) of Revenues Over (Under) Expenditures	(116,371)	85,815	202,186
Fund Balance, Beginning of Year	97,989	97,989	-
Prior Year Encumbrances Appropriated	37,531	37,531	-
Fund Balance, End of Year	\$ 19,149	\$ 221,335	\$ 202,186

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

PLANNING FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 1,031,702	\$ 1,290,350	\$ 258,648
Investment Earnings	562	703	141
Charges for Services	69,263	86,627	17,364
Miscellaneous	18,586	23,245	4,659
Total Revenues	<u>1,120,113</u>	<u>1,400,925</u>	<u>280,812</u>
Expenditures:			
Community and Economic Development:			
Personal Services	379,774	358,448	21,326
Materials and Supplies	5,105	788	4,317
Contractual Services	1,195,366	926,421	268,945
Other Expenditures	3,144	1,440	1,704
Capital Outlay	39,106	10,904	28,202
Total Expenditures	<u>1,622,495</u>	<u>1,298,001</u>	<u>324,494</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(502,382)	102,924	605,306
Other Financing Sources (Uses):			
Transfers In	202,562	202,562	-
Total Other Financing Sources (Uses)	<u>202,562</u>	<u>202,562</u>	<u>-</u>
Net Change in Fund Balances	(299,820)	305,486	605,306
Fund Balance, Beginning of Year	104,189	104,189	-
Prior Year Encumbrances Appropriated	200,820	200,820	-
Fund Balance, End of Year	<u>\$ 5,189</u>	<u>\$ 610,495</u>	<u>\$ 605,306</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

LITTER CONTROL AND RECYCLING FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 421,272	\$ 417,025	\$ (4,247)
Miscellaneous	2,888	2,859	(29)
Total Revenues	424,160	419,884	(4,276)
Expenditures:			
Public Works:			
Personal Services	272,445	267,757	4,688
Materials and Supplies	136,408	114,923	21,485
Contractual Services	31,661	25,431	6,230
Other Expenditures	19,964	17,368	2,596
Capital Outlay	80,949	65,096	15,853
Total Expenditures	541,427	490,575	50,852
Excess (Deficiency) of Revenues Over (Under) Expenditures	(117,267)	(70,691)	46,576
Fund Balance, Beginning of Year	137,755	137,755	-
Prior Year Encumbrances Appropriated	25,274	25,274	-
Fund Balance, End of Year	\$ 45,762	\$ 92,338	\$ 46,576

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

CHILD SUPPORT ENFORCEMENT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 3,695,966	\$ 2,155,920	\$ (1,540,046)
Charges for Services	990,820	577,962	(412,858)
Total Revenues	<u>4,686,786</u>	<u>2,733,882</u>	<u>(1,952,904)</u>
Expenditures:			
Human Services:			
Personal Services	2,772,017	2,658,822	113,195
Materials and Supplies	84,904	48,839	36,065
Contractual Services	701,066	500,194	200,872
Other Expenditures	8,376	2,885	5,491
Capital Outlay	138,540	59,382	79,158
Total Expenditures	<u>3,704,903</u>	<u>3,270,122</u>	<u>434,781</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	981,883	(536,240)	(1,518,123)
Other Financing Sources (Uses):			
Transfers In	500,000	500,000	-
Total Other Financing Sources (Uses)	<u>500,000</u>	<u>500,000</u>	<u>-</u>
Net Change in Fund Balances	1,481,883	(36,240)	(1,518,123)
Fund Balance, Beginning of Year	288,481	288,481	-
Prior Year Encumbrances Appropriated	136,663	136,663	-
Fund Balance, End of Year	<u>\$ 1,907,027</u>	<u>\$ 388,904</u>	<u>\$ (1,518,123)</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

INDIGENT GUARDIANSHIP FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 26,171	\$ 25,221	\$ (950)
Total Revenues	<u>26,171</u>	<u>25,221</u>	<u>(950)</u>
Expenditures:			
General Government:			
Other Expenditures	25,221	25,221	-
Total Expenditures	<u>25,221</u>	<u>25,221</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	950	-	(950)
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	<u>\$ 950</u>	<u>\$ -</u>	<u>\$ (950)</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

LEGAL RESEARCH FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 51,432	\$ 67,703	\$ 16,271
Total Revenues	<u>51,432</u>	<u>67,703</u>	<u>16,271</u>
Expenditures:			
General Government:			
Contractual Services	155,327	103,352	51,975
Total Expenditures	<u>155,327</u>	<u>103,352</u>	<u>51,975</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(103,895)	(35,649)	68,246
Fund Balance, Beginning of Year	85,189	85,189	-
Prior Year Encumbrances Appropriated	34,049	34,049	-
Fund Balance, End of Year	<u>\$ 15,343</u>	<u>\$ 83,589</u>	<u>\$ 68,246</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

COMPUTER REPLACEMENT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 32,193	\$ 34,134	\$ 1,941
Total Revenues	<u>32,193</u>	<u>34,134</u>	<u>1,941</u>
Expenditures:			
General Government:			
Contractual Services	90,445	25,126	65,319
Total Expenditures	<u>90,445</u>	<u>25,126</u>	<u>65,319</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(58,252)	9,008	67,260
Fund Balance, Beginning of Year	56,771	56,771	-
Prior Year Encumbrances Appropriated	6,435	6,435	-
Fund Balance, End of Year	<u>\$ 4,954</u>	<u>\$ 72,214</u>	<u>\$ 67,260</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

CERTIFICATE OF TITLE FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 1,132,513	\$ 1,216,373	\$ 83,860
Total Revenues	<u>1,132,513</u>	<u>1,216,373</u>	<u>83,860</u>
Expenditures:			
General Government:			
Personal Services	681,825	643,179	38,646
Materials and Supplies	22,388	18,196	4,192
Contractual Services	47,002	44,041	2,961
Other Expenditures	12,991	9,261	3,730
Capital Outlay	3,421	2,040	1,381
Total Expenditures	<u>767,627</u>	<u>716,717</u>	<u>50,910</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	364,886	499,656	134,770
Other Financing Sources (Uses):			
Transfers Out	(17,500)	(17,500)	-
Total Other Financing Sources (Uses)	<u>(17,500)</u>	<u>(17,500)</u>	<u>-</u>
Net Change in Fund Balances	347,386	482,156	134,770
Fund Balance, Beginning of Year	1,333,692	1,333,692	-
Prior Year Encumbrances Appropriated	4,486	4,486	-
Fund Balance, End of Year	<u>\$ 1,685,564</u>	<u>\$ 1,820,334</u>	<u>\$ 134,770</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

COUNTY RECORDER EQUIPMENT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 84,000	\$ 120,783	\$ 36,783
Total Revenues	<u>84,000</u>	<u>120,783</u>	<u>36,783</u>
Expenditures:			
General Government:			
Contractual Services	296,268	114,345	181,923
Total Expenditures	<u>296,268</u>	<u>114,345</u>	<u>181,923</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(212,268)	6,438	218,706
Fund Balance, Beginning of Year	296,767	296,767	-
Prior Year Encumbrances Appropriated	23,133	23,133	-
Fund Balance, End of Year	<u>\$ 107,632</u>	<u>\$ 326,338</u>	<u>\$ 218,706</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

CONCEALED HANDGUN LICENSING FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Licenses and Permits	\$ 49,319	\$ 74,336	\$ 25,017
Total Revenues	<u>49,319</u>	<u>74,336</u>	<u>25,017</u>
Expenditures:			
General Government:			
Personal Services	52,518	34,370	18,148
Contractual Services	66,096	48,921	17,175
Total Expenditures	<u>118,614</u>	<u>83,291</u>	<u>35,323</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(69,295)	(8,955)	60,340
Fund Balance, Beginning of Year	85,585	85,585	-
Prior Year Encumbrances Appropriated	13,048	13,048	-
Fund Balance, End of Year	<u>\$ 29,338</u>	<u>\$ 89,678</u>	<u>\$ 60,340</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

SHERIFF GRANTS FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 356,824	\$ 357,232	\$ 408
Total Revenues	<u>356,824</u>	<u>357,232</u>	<u>408</u>
Expenditures:			
Public Works:			
Personal Services	338,592	289,336	49,256
Other Expenditures	21,200	18,106	3,094
Total Expenditures	<u>359,792</u>	<u>307,442</u>	<u>52,350</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,968)	49,790	52,758
Other Financing Sources (Uses):			
Advances In	10,000	10,000	-
Advances Out	(10,000)	(10,000)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(2,968)	49,790	52,758
Fund Balance, Beginning of Year	25,826	25,826	-
Fund Balance, End of Year	<u>\$ 22,858</u>	<u>\$ 75,616</u>	<u>\$ 52,758</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

LOCAL DELIQUENCY PREVENTION FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Total Revenues	\$ -	\$ -	\$ -
Expenditures:			
Public Safety:			
Contractual Services	646	-	646
Total Expenditures	646	-	646
Excess (Deficiency) of Revenues Over (Under) Expenditures	(646)	-	646
Fund Balance, Beginning of Year	646	646	-
Fund Balance, End of Year	\$ -	\$ 646	\$ 646

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

JUVENILE INDIGENT ALCOHOL TREATMENT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Fines and Forfeitures	\$ 1,000	\$ 1,410	\$ 410
Total Revenues	<u>1,000</u>	<u>1,410</u>	<u>410</u>
Expenditures:			
Public Safety:			
Contractual Services	7,600	-	7,600
Total Expenditures	<u>7,600</u>	<u>-</u>	<u>7,600</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,600)	1,410	8,010
Fund Balance, Beginning of Year	7,744	7,744	-
Fund Balance, End of Year	<u>\$ 1,144</u>	<u>\$ 9,154</u>	<u>\$ 8,010</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

PROSECUTOR LEGAL SERVICES FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ -	\$ 1,860	\$ 1,860
Total Revenues	<u>-</u>	<u>1,860</u>	<u>1,860</u>
Expenditures:			
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	1,860	1,860
Fund Balance, Beginning of Year	660	660	-
Fund Balance, End of Year	<u>\$ 660</u>	<u>\$ 2,520</u>	<u>\$ 1,860</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

COMMUNITY BASED FACILITY FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Total Revenues	\$ -	\$ -	\$ -
Expenditures:			
Public Safety:			
Personal Services	102,847	102,847	-
Other Expenditures	93,329	93,329	-
Total Expenditures	196,176	196,176	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(196,176)	(196,176)	-
Fund Balance, Beginning of Year	196,176	196,176	-
Fund Balance, End of Year	\$ -	\$ -	\$ -

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

EMERGENCY PLANNING FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 28,409	\$ 49,720	\$ 21,311
Total Revenues	<u>28,409</u>	<u>49,720</u>	<u>21,311</u>
Expenditures:			
Public Safety:			
Contractual Services	2,216	130	2,086
Other Expenditures	111,611	67,461	44,150
Total Expenditures	<u>113,827</u>	<u>67,591</u>	<u>46,236</u>
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	(85,418)	(17,871)	67,547
Fund Balance, Beginning of Year	50,992	50,992	-
Prior Year Encumbrances Appropriated	17,212	17,212	-
Fund Balance, End of Year	<u>\$ (17,214)</u>	<u>\$ 50,333</u>	<u>\$ 67,547</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

GRANVILLE SOUTH SANITARY SEWER FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Total Revenues	\$ -	\$ -	\$ -
Expenditures:			
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-
Fund Balance, Beginning of Year	42,155	42,155	-
Fund Balance, End of Year	\$ 42,155	\$ 42,155	\$ -

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

SOUTHWEST LICKING WATERSHED FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Total Revenues	\$ -	\$ -	\$ -
Expenditures:			
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-
Fund Balance, Beginning of Year	23	23	-
Fund Balance, End of Year	\$ 23	\$ 23	\$ -

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

JOHNSTOWN-MONROE SEWER FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Total Revenues	\$ -	\$ -	\$ -
Expenditures:			
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-
Fund Balance, Beginning of Year	60,329	60,329	-
Fund Balance, End of Year	\$ 60,329	\$ 60,329	\$ -

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

CONDUCT OF BUSINESS FUND

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance (Over)/Under</u>
Revenues:			
Licenses and Permits	\$ 1,090	\$ 1,007	\$ (83)
Total Revenues	<u>1,090</u>	<u>1,007</u>	<u>(83)</u>
Expenditures:			
General Government:			
Contractual Services	9,337	4,671	4,666
Total Expenditures	<u>9,337</u>	<u>4,671</u>	<u>4,666</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,247)	(3,664)	4,583
Fund Balance, Beginning of Year	8,540	8,540	-
Fund Balance, End of Year	<u>\$ 293</u>	<u>\$ 4,876</u>	<u>\$ 4,583</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

BUILDINGS AND FLOOD PLAIN FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Total Revenues	\$ -	\$ -	\$ -
Expenditures:			
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-
Fund Balance, Beginning of Year	16,805	16,805	-
Fund Balance, End of Year	\$ 16,805	\$ 16,805	\$ -

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

DOMESTIC VIOLENCE FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Licenses and Permits	\$ 39,000	\$ 38,736	\$ (264)
Total Revenues	<u>39,000</u>	<u>38,736</u>	<u>(264)</u>
Expenditures:			
General Government:			
Contractual Services	50,000	40,886	9,114
Total Expenditures	<u>50,000</u>	<u>40,886</u>	<u>9,114</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,000)	(2,150)	8,850
Fund Balance, Beginning of Year	22,552	22,552	-
Fund Balance, End of Year	<u>\$ 11,552</u>	<u>\$ 20,402</u>	<u>\$ 8,850</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

COUNTY COURT SPECIAL PROJECTS FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Fines and Forfeitures	\$ -	\$ 63,495	\$ 63,495
Total Revenues	<u>-</u>	<u>63,495</u>	<u>63,495</u>
Expenditures:			
General Government:			
Other Expenditures	17,343	16,824	519
Total Expenditures	<u>17,343</u>	<u>16,824</u>	<u>519</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(17,343)	46,671	64,014
Fund Balance, Beginning of Year	169,020	169,020	-
Fund Balance, End of Year	<u>\$ 151,677</u>	<u>\$ 215,691</u>	<u>\$ 64,014</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

INDIGENT COUNSEL FEES FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 1,055	\$ 1,120	\$ 65
Total Revenues	<u>1,055</u>	<u>1,120</u>	<u>65</u>
Expenditures:			
General Government:			
Contractual Services	22,027	1,873	20,154
Total Expenditures	<u>22,027</u>	<u>1,873</u>	<u>20,154</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,972)	(753)	20,219
Fund Balance, Beginning of Year	21,245	21,245	-
Fund Balance, End of Year	<u>\$ 273</u>	<u>\$ 20,492</u>	<u>\$ 20,219</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

CORONERS LABORATORY FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 140,000	\$ 152,310	\$ 12,310
Total Revenues	<u>140,000</u>	<u>152,310</u>	<u>12,310</u>
Expenditures:			
General Government:			
Materials and Supplies	285,270	221,229	64,041
Total Expenditures	<u>285,270</u>	<u>221,229</u>	<u>64,041</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(145,270)	(68,919)	76,351
Fund Balance, Beginning of Year	205,784	205,784	-
Prior Year Encumbrances Appropriated	54,026	54,026	-
Fund Balance, End of Year	<u>\$ 114,540</u>	<u>\$ 190,891</u>	<u>\$ 76,351</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

DELINQUENT TAX COLLECTION FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 375,000	\$ 318,821	\$ (56,179)
Total Revenues	<u>375,000</u>	<u>318,821</u>	<u>(56,179)</u>
Expenditures:			
General Government:			
Personal Services	357,432	334,043	23,389
Materials and Supplies	1,641	773	868
Contractual Services	62,738	42,852	19,886
Other Expenditures	500	333	167
Capital Outlay	12,000	7,348	4,652
Total Expenditures	<u>434,311</u>	<u>385,349</u>	<u>48,962</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(59,311)	(66,528)	(7,217)
Fund Balance, Beginning of Year	326,671	326,671	-
Prior Year Encumbrances Appropriated	10,189	10,189	-
Fund Balance, End of Year	<u>\$ 277,549</u>	<u>\$ 270,332</u>	<u>\$ (7,217)</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

LAW ENFORCEMENT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 57,152	\$ 330,605	\$ 273,453
Fines and Forfeitures	11,900	68,836	56,936
Total Revenues	<u>69,052</u>	<u>399,441</u>	<u>330,389</u>
Expenditures:			
Public Safety:			
Contractual Services	91,438	400,821	(309,383)
Capital Outlay	43,110	37,577	5,533
Total Expenditures	<u>134,548</u>	<u>438,398</u>	<u>(303,850)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(65,496)	(38,957)	26,539
Other Financing Sources (Uses):			
Transfers In	8,620	8,620	-
Total Other Financing Sources (Uses)	<u>8,620</u>	<u>8,620</u>	<u>-</u>
Net Change in Fund Balances	(56,876)	(30,337)	26,539
Fund Balance, Beginning of Year	217,382	217,382	-
Prior Year Encumbrances Appropriated	2,438	2,438	-
Fund Balance, End of Year	<u>\$ 162,944</u>	<u>\$ 189,483</u>	<u>\$ 26,539</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

OPEN SPACE AND RECREATION FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Total Revenues	\$ -	\$ -	\$ -
Expenditures:			
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-
Fund Balance, Beginning of Year	61,911	61,911	-
Fund Balance, End of Year	\$ 61,911	\$ 61,911	\$ -

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

911 WIRELESS FUNDING FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 400,000	\$ 396,007	\$ (3,993)
Total Revenues	<u>400,000</u>	<u>396,007</u>	<u>(3,993)</u>
Expenditures:			
Public Safety:			
Capital Outlay	1,846,219	1,728,202	118,017
Total Expenditures	<u>1,846,219</u>	<u>1,728,202</u>	<u>118,017</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,446,219)	(1,332,195)	114,024
Fund Balance, Beginning of Year	1,654,639	1,654,639	-
Prior Year Encumbrances Appropriated	9,320	9,320	-
Fund Balance, End of Year	<u>\$ 217,740</u>	<u>\$ 331,764</u>	<u>\$ 114,024</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

DEPARTMENT OF YOUTH SERVICES FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 373,203	\$ 451,968	\$ 78,765
Total Revenues	<u>373,203</u>	<u>451,968</u>	<u>78,765</u>
Expenditures:			
General Government:			
Personal Services	289,983	274,945	15,038
Materials and Supplies	1,209	267	942
Contractual Services	287,877	204,744	83,133
Other Expenditures	71,494	64,312	7,182
Total Expenditures	<u>650,563</u>	<u>544,268</u>	<u>106,295</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(277,360)	(92,300)	185,060
Fund Balance, Beginning of Year	661,518	661,518	-
Prior Year Encumbrances Appropriated	17,076	17,076	-
Fund Balance, End of Year	<u>\$ 401,234</u>	<u>\$ 586,294</u>	<u>\$ 185,060</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

TRANSIT BOARD FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 1,047,308	\$ 1,030,237	\$ (17,071)
Charges for Services	2,194,931	2,159,155	(35,776)
Total Revenues	<u>3,242,239</u>	<u>3,189,392</u>	<u>(52,847)</u>
Expenditures:			
General Government:			
Personal Services	418,439	400,003	18,436
Materials and Supplies	2,019	1,996	23
Contractual Services	2,800,079	2,645,759	154,320
Other Expenditures	4,155	1,779	2,376
Capital Outlay	54,273	50,724	3,549
Total Expenditures	<u>3,278,965</u>	<u>3,100,261</u>	<u>178,704</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(36,726)	89,131	125,857
Fund Balance, Beginning of Year	60,098	60,098	-
Prior Year Encumbrances Appropriated	45,989	45,989	-
Fund Balance, End of Year	<u>\$ 69,361</u>	<u>\$ 195,218</u>	<u>\$ 125,857</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

DITCH MAINTENANCE FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Special Assessments	\$ 8,033	\$ 145,694	\$ 137,661
Total Revenues	<u>8,033</u>	<u>145,694</u>	<u>137,661</u>
Expenditures:			
Public Works:			
Contractual Services	494,179	79,165	415,014
Total Expenditures	<u>494,179</u>	<u>79,165</u>	<u>415,014</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(486,146)	66,529	552,675
Fund Balance, Beginning of Year	454,332	454,332	-
Prior Year Encumbrances Appropriated	11,000	11,000	-
Fund Balance, End of Year	<u>\$ (20,814)</u>	<u>\$ 531,861</u>	<u>\$ 552,675</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

HOMELAND SECURITY GRANT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 150,838	\$ 143,725	\$ (7,113)
Total Revenues	<u>150,838</u>	<u>143,725</u>	<u>(7,113)</u>
Expenditures:			
Public Works:			
Contractual Services	23,945	13,790	10,155
Capital Outlay	<u>69,763</u>	<u>69,707</u>	<u>56</u>
Total Expenditures	<u>93,708</u>	<u>83,497</u>	<u>10,211</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	57,130	60,228	3,098
Fund Balance, Beginning of Year	1,476	1,476	-
Fund Balance, End of Year	<u>\$ 58,606</u>	<u>\$ 61,704</u>	<u>\$ 3,098</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

LAW LIBRARY RESOURCES FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Fines and Forfeitures	\$ 76,100	\$ 86,560	\$ 10,460
Total Revenues	<u>76,100</u>	<u>86,560</u>	<u>10,460</u>
Expenditures:			
General Government:			
Personal Services	29,940	27,538	2,402
Materials and Supplies	520	506	14
Contractual Services	645	642	3
Other Expenditures	67,499	67,074	425
Total Expenditures	<u>98,604</u>	<u>95,760</u>	<u>2,844</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(22,504)	(9,200)	13,304
Fund Balance, Beginning of Year	78,163	78,163	-
Prior Year Encumbrances Appropriated	445	445	-
Fund Balance, End of Year	<u>\$ 56,104</u>	<u>\$ 69,408</u>	<u>\$ 13,304</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

DOMESTIC COURT SPECIAL PROJECTS FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ -	\$ 23,127	\$ 23,127
Total Revenues	<u>-</u>	<u>23,127</u>	<u>23,127</u>
Expenditures:			
General Government:			
Contractual Services	26,052	16,498	9,554
Total Expenditures	<u>26,052</u>	<u>16,498</u>	<u>9,554</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(26,052)	6,629	32,681
Fund Balance, Beginning of Year	73,324	73,324	-
Prior Year Encumbrances Appropriated	526	526	-
Fund Balance, End of Year	<u>\$ 47,798</u>	<u>\$ 80,479</u>	<u>\$ 32,681</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

MEDIATION INSTITUTIONALIZATION GRANT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Fines and Forfeitures	\$ -	\$ 55	\$ 55
Total Revenues	<u>-</u>	<u>55</u>	<u>55</u>
Expenditures:			
General Government:			
Personal Services	18,457	18,401	56
Contractual Services	<u>65,954</u>	<u>15,881</u>	<u>50,073</u>
Total Expenditures	<u>84,411</u>	<u>34,282</u>	<u>50,129</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(84,411)	(34,227)	50,184
Other Financing Sources (Uses):			
Advances Out	<u>(65)</u>	<u>(65)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(65)</u>	<u>(65)</u>	<u>-</u>
Net Change in Fund Balances	(84,476)	(34,292)	50,184
Fund Balance, Beginning of Year	128,417	128,417	-
Prior Year Encumbrances Appropriated	<u>9,147</u>	<u>9,147</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 53,088</u>	<u>\$ 103,272</u>	<u>\$ 50,184</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

GENERAL OBLIGATION DEBT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 852,735	\$ 44,713	\$ (808,022)
Total Revenues	<u>852,735</u>	<u>44,713</u>	<u>(808,022)</u>
Expenditures:			
Debt service:			
Principal Retirement and Interest	4,277,301	3,669,898	607,403
Interest and Fiscal Charges	472,699	472,699	-
Total Expenditures	<u>4,750,000</u>	<u>4,142,597</u>	<u>607,403</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,897,265)	(4,097,884)	(200,619)
Other Financing Sources (Uses):			
Proceeds from Notes	-	2,880,000	2,880,000
Premium on Notes	-	21,427	21,427
Transfers In	1,202,762	1,202,762	-
Total Other Financing Sources (Uses)	<u>1,202,762</u>	<u>4,104,189</u>	<u>2,901,427</u>
Net Change in Fund Balances	(2,694,503)	6,305	2,700,808
Fund Balance, Beginning of Year	1,685,823	1,685,823	-
Fund Balance, End of Year	<u>\$ (1,008,680)</u>	<u>\$ 1,692,128</u>	<u>\$ 2,700,808</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

SPECIAL ASSESSMENT DEBT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Special Assessments	\$ 30,000	\$ 32,983	\$ 2,983
Total Revenues	<u>30,000</u>	<u>32,983</u>	<u>2,983</u>
Expenditures:			
Debt service:			
Principal Retirement and Interest	49,206	46,409	2,797
Total Expenditures	<u>49,206</u>	<u>46,409</u>	<u>2,797</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(19,206)	(13,426)	5,780
Fund Balance, Beginning of Year	80,254	80,254	-
Fund Balance, End of Year	<u>\$ 61,048</u>	<u>\$ 66,828</u>	<u>\$ 5,780</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

ROAD PROJECTS FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Miscellaneous	\$ -	\$ 44	\$ 44
Total Revenues	<u>-</u>	<u>44</u>	<u>44</u>
Expenditures:			
General Government:			
Capital Outlay	2,004	-	2,004
Total Expenditures	<u>2,004</u>	<u>-</u>	<u>2,004</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,004)	44	2,048
Fund Balance, Beginning of Year	33,500	33,500	-
Fund Balance, End of Year	<u>\$ 31,496</u>	<u>\$ 33,544</u>	<u>\$ 2,048</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

CAPITAL GRANTS FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Total Revenues	\$ -	\$ -	\$ -
Expenditures:			
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-
Fund Balance, Beginning of Year	5,753	5,753	-
Fund Balance, End of Year	\$ 5,753	\$ 5,753	\$ -

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

BIKE PATH FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Total Revenues	\$ -	\$ -	\$ -
Expenditures:			
Capital Outlay	47,341	41,376	5,965
Total Expenditures	47,341	41,376	5,965
Excess (Deficiency) of Revenues Over (Under) Expenditures	(47,341)	(41,376)	5,965
Fund Balance, Beginning of Year	44,191	44,191	-
Prior Year Encumbrances Appropriated	1,575	1,575	-
Fund Balance, End of Year	\$ (1,575)	\$ 4,390	\$ 5,965

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

COMPUTER ACQUISITION FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Total Revenues	\$ -	\$ -	\$ -
Expenditures:			
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-
Fund Balance, Beginning of Year	13,575	13,575	-
Fund Balance, End of Year	\$ 13,575	\$ 13,575	\$ -

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

SPECIAL ASSESSMENT CONSTRUCTION FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Total Revenues	\$ -	\$ -	\$ -
Expenditures:			
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-
Fund Balance, Beginning of Year	10,985	10,985	-
Fund Balance, End of Year	\$ 10,985	\$ 10,985	\$ -

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LICKING COUNTY, OHIO
FUND DESCRIPTIONS - FIDUCIARY FUNDS

Fiduciary Funds 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

Agency funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations.

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 revenues and expenses of the Soil and Water Conservation District.

Solid Waste Disposal Fund

To account for revenues and expenses of the Solid Waste Disposal District.

Licking Parks District Fund

To account for revenues and expenses of the Licking Parks District.

Metropolitan Planning Organization Fund

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

Property Tax Fund

To account for various tax and tax-related revenues collected on behalf of the County and other political subdivisions within the County.

Undivided Tax Fund

To account for various revenues collected on behalf of the County and other political subdivisions within the County.

Undivided Local Government Fund

To account for local government fund revenues collected on behalf of the County and other political subdivisions within the County.

Libraries Fund

To account for intergovernmental revenues collected on behalf of district libraries and park districts.

Law Library Fund

To account for fine money collected on behalf of the Law Library.

Motor Vehicle License Tax Fund

To account for motor vehicle license taxes collected on behalf of the County and other political subdivisions within the County.

LICKING COUNTY, OHIO
FUND DESCRIPTIONS - FIDUCIARY FUNDS

Motor Vehicle Permissive Tax Fund

To account for motor vehicle permissive taxes collected on behalf of the County and other political subdivisions within the County.

Advance Pay Real Estate Fund

To account for advance paid real estate taxes collected on behalf of the County and other political subdivisions within the County.

Hotel - Motel Tax Fund

To account for hotel and motel taxes collected on behalf of the Tourism Council.

CODE-TF Fund

To account for revenues collected on behalf of the Central Ohio Drug Enforcement Task Force.

County Court Fund

To account for auto title, probate court, and juvenile court revenues collected on behalf of the Clerk of Courts.

Alimony and Child Support Fund

To account for alimony and child support receipts collected on behalf of beneficiaries.

Inmate Fund

To account for receipts collected on behalf of inmates in the Licking County Jail.

Sheriff Fund

To account for receipts collected on behalf of the County Sheriff's civil account.

Workers' Compensation Fund

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

Board of Elections Fees Fund

To account for elections revenues collected on behalf of the Ohio Elections Commission.

Law Enforcement Training Fund

To account for revenues collected on behalf of peace officers and troopers for professional training programs.

Family and Children First Fund

To account for revenues collected on behalf of the Family and Children First Council for early intervention toward newborns and teen pregnancy prevention programs.

LICKING COUNTY, OHIO

COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	Balance December 31, 2011	Additions	Deletions	Balance December 31, 2012
<u>Board of Health</u>				
Assets:				
Pooled Cash and Investments	1,564,445	4,920,029	(4,798,641)	1,685,833
Receivables:				
Intergovernmental	-	14,135	-	14,135
Accounts	-	2,453	-	2,453
Total Assets	<u>1,564,445</u>	<u>4,936,617</u>	<u>(4,798,641)</u>	<u>1,702,421</u>
Liabilities:				
Undistributed Monies	1,564,445	4,916,708	(4,798,641)	1,682,512
Accounts Payable	-	19,909	-	19,909
Total Liabilities	<u>\$ 1,564,445</u>	<u>\$ 4,936,617</u>	<u>\$ (4,798,641)</u>	<u>\$ 1,702,421</u>
<u>Community Mental Health</u>				
Assets:				
Pooled Cash and Investments	5,320,218	13,872,960	(13,687,493)	5,505,685
Receivables:				
Intergovernmental	-	30,284	-	30,284
Total Assets	<u>5,320,218</u>	<u>13,903,244</u>	<u>(13,687,493)</u>	<u>5,535,969</u>
Liabilities:				
Undistributed Monies	5,320,218	13,496,902	(13,687,493)	5,129,627
Accounts Payable	-	406,342	-	406,342
Total Liabilities	<u>\$ 5,320,218</u>	<u>\$ 13,903,244</u>	<u>\$ (13,687,493)</u>	<u>\$ 5,535,969</u>
<u>Soil and Water Conservation</u>				
Assets:				
Pooled Cash and Investments	154,081	1,404,263	(1,445,104)	113,240
Receivables:				
Special Assesments	-	92,631	-	92,631
Total Assets	<u>154,081</u>	<u>1,496,894</u>	<u>(1,445,104)</u>	<u>205,871</u>
Liabilities:				
Undistributed Monies	154,081	1,496,894	(1,445,104)	205,871
Total Liabilities	<u>\$ 154,081</u>	<u>\$ 1,496,894</u>	<u>\$ (1,445,104)</u>	<u>\$ 205,871</u>
<u>Solid Waste Disposal</u>				
Assets:				
Pooled Cash and Investments	4,289,483	2,509,756	(2,100,826)	4,698,413
Receivables:				
Intergovernmental	-	156,836	-	156,836
Total Assets	<u>4,289,483</u>	<u>2,666,592</u>	<u>(2,100,826)</u>	<u>4,855,249</u>
Liabilities:				
Undistributed Monies	4,289,483	2,665,667	(2,100,826)	4,854,324
Accounts Payable	-	925	-	925
Total Liabilities	<u>\$ 4,289,483</u>	<u>\$ 2,666,592</u>	<u>\$ (2,100,826)</u>	<u>\$ 4,855,249</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	Balance December 31, 2011	Additions	Deletions	Balance December 31, 2012
<u>Licking Parks District</u>				
Assets:				
Pooled Cash and Investments	58,195	253,210	(224,877)	86,528
Total Assets	<u>58,195</u>	<u>253,210</u>	<u>(224,877)</u>	<u>86,528</u>
Liabilities:				
Undistributed Monies	58,195	248,231	(224,877)	81,549
Accounts Payable	-	4,979	-	4,979
Total Liabilities	<u>\$ 58,195</u>	<u>\$ 253,210</u>	<u>\$ (224,877)</u>	<u>\$ 86,528</u>
<u>Metropolitan Planning Organization</u>				
Assets:				
Pooled Cash and Investments	419,986	400,324	(279,122)	541,188
Total Assets	<u>419,986</u>	<u>400,324</u>	<u>(279,122)</u>	<u>541,188</u>
Liabilities:				
Undistributed Monies	419,986	394,638	(279,122)	535,502
Accounts Payable	-	5,686	-	5,686
Total Liabilities	<u>\$ 419,986</u>	<u>\$ 400,324</u>	<u>\$ (279,122)</u>	<u>\$ 541,188</u>
<u>Property Tax</u>				
Assets:				
Pooled Cash and Investments	6,664,233	193,349,694	(191,385,185)	8,628,742
Receivables:				
Taxes	178,096,667	212,459,453	(178,096,667)	212,459,453
Intergovernmental	-	17,191	-	17,191
Total Assets	<u>184,760,900</u>	<u>405,826,338</u>	<u>(369,481,852)</u>	<u>221,105,386</u>
Liabilities:				
Intergovernmental	184,760,900	-	(178,096,667)	6,664,233
Undistributed Monies	-	405,574,522	(191,385,185)	214,189,337
Accounts Payable	-	251,816	-	251,816
Total Liabilities	<u>\$ 184,760,900</u>	<u>\$ 405,826,338</u>	<u>\$ (369,481,852)</u>	<u>\$ 221,105,386</u>
<u>Undivided Tax</u>				
Assets:				
Pooled Cash and Investments	1,370,409	68,504,746	(67,798,168)	2,076,987
Receivables:				
Intergovernmental	-	1,049,081	-	1,049,081
Special Assesments	12,104,021	11,595,708	(12,104,021)	11,595,708
Total Assets	<u>13,474,430</u>	<u>81,149,535</u>	<u>(79,902,189)</u>	<u>14,721,776</u>
Liabilities:				
Intergovernmental	13,474,430	1,049,081	(12,104,021)	2,419,490
Undistributed Monies	-	80,100,454	(67,798,168)	12,302,286
Total Liabilities	<u>\$ 13,474,430</u>	<u>\$ 81,149,535</u>	<u>\$ (79,902,189)</u>	<u>\$ 14,721,776</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	Balance December 31, 2011	Additions	Deletions	Balance December 31, 2012
<u>Undivided Local Government</u>				
Assets:				
Pooled Cash and Investments	58,237	4,693,623	(4,693,623)	58,237
Receivables:				
Intergovernmental	1,418,818	967,116	(1,418,818)	967,116
Total Assets	<u>1,477,055</u>	<u>5,660,739</u>	<u>(6,112,441)</u>	<u>1,025,353</u>
Liabilities:				
Intergovernmental	1,477,055	967,116	(1,418,818)	1,025,353
Undistributed Monies	-	4,693,623	(4,693,623)	-
Total Liabilities	<u>\$ 1,477,055</u>	<u>\$ 5,660,739</u>	<u>\$ (6,112,441)</u>	<u>\$ 1,025,353</u>
<u>Libraries</u>				
Assets:				
Pooled Cash and Investments	2	5,188,663	(5,188,663)	2
Receivables:				
Intergovernmental	1,923,977	2,147,799	(1,923,977)	2,147,799
Total Assets	<u>1,923,979</u>	<u>7,336,462</u>	<u>(7,112,640)</u>	<u>2,147,801</u>
Liabilities:				
Intergovernmental	1,923,979	2,147,799	(1,923,977)	2,147,801
Undistributed Monies	-	5,188,663	(5,188,663)	-
Total Liabilities	<u>\$ 1,923,979</u>	<u>\$ 7,336,462</u>	<u>\$ (7,112,640)</u>	<u>\$ 2,147,801</u>
<u>Law Library</u>				
Assets:				
Pooled Cash and Investments	1,400	-	-	1,400
Total Assets	<u>1,400</u>	<u>-</u>	<u>-</u>	<u>1,400</u>
Liabilities:				
Undistributed Monies	1,400	-	-	1,400
Total Liabilities	<u>\$ 1,400</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,400</u>
<u>Motor Vehicle License Tax</u>				
Assets:				
Pooled Cash and Investments	-	4,901,880	(4,901,880)	-
Receivables:				
Intergovernmental	544,617	521,379	(544,617)	521,379
Total Assets	<u>544,617</u>	<u>5,423,259</u>	<u>(5,446,497)</u>	<u>521,379</u>
Liabilities:				
Intergovernmental	544,617	521,379	(544,617)	521,379
Undistributed Monies	-	4,901,880	(4,901,880)	-
Total Liabilities	<u>\$ 544,617</u>	<u>\$ 5,423,259</u>	<u>\$ (5,446,497)</u>	<u>\$ 521,379</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	Balance December 31, 2011	Additions	Deletions	Balance December 31, 2012
<u>Motor Vehicle Permissive Tax</u>				
Assets:				
Pooled Cash and Investments	1,247,333	912,247	(1,362,441)	797,139
Receivables:				
Intergovernmental	220,534	220,857	(220,534)	220,857
Total Assets	<u>1,467,867</u>	<u>1,133,104</u>	<u>(1,582,975)</u>	<u>1,017,996</u>
Liabilities:				
Intergovernmental	1,467,867	220,857	(220,534)	1,468,190
Undistributed Monies	-	912,247	(1,362,441)	(450,194)
Total Liabilities	<u>\$ 1,467,867</u>	<u>\$ 1,133,104</u>	<u>\$ (1,582,975)</u>	<u>\$ 1,017,996</u>
<u>Advance Pay Real Estate</u>				
Assets:				
Pooled Cash and Investments	11,737	2,724	(1,226)	13,235
Receivables:				
Taxes	-	1,143	-	1,143
Total Assets	<u>11,737</u>	<u>3,867</u>	<u>(1,226)</u>	<u>14,378</u>
Liabilities:				
Undistributed Monies	11,737	3,867	(1,226)	14,378
Total Liabilities	<u>\$ 11,737</u>	<u>\$ 3,867</u>	<u>\$ (1,226)</u>	<u>\$ 14,378</u>
<u>Hotel - Motel Tax</u>				
Assets:				
Pooled Cash and Investments	42,517	344,620	(354,255)	32,882
Receivables:				
Taxes	-	22,813	-	22,813
Total Assets	<u>42,517</u>	<u>367,433</u>	<u>(354,255)</u>	<u>55,695</u>
Liabilities:				
Undistributed Monies	42,517	346,210	(354,255)	34,472
Accounts Payable	-	21,223	-	21,223
Total Liabilities	<u>\$ 42,517</u>	<u>\$ 367,433</u>	<u>\$ (354,255)</u>	<u>\$ 55,695</u>
<u>Central Ohio Drug Enforcement - Task Force</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	594,040	362,708	(489,651)	467,097
Total Assets	<u>594,040</u>	<u>362,708</u>	<u>(489,651)</u>	<u>467,097</u>
Liabilities:				
Undistributed Monies	594,040	362,708	(489,651)	467,097
Total Liabilities	<u>\$ 594,040</u>	<u>\$ 362,708</u>	<u>\$ (489,651)</u>	<u>\$ 467,097</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	Balance December 31, 2011	Additions	Deletions	Balance December 31, 2012
<u>County Court</u>				
Assets:				
Pooled Cash and Investments	-	8,160	(1,668)	6,492
Cash and Cash Equivalents in Segregated Accounts	1,876,175	34,524,916	(34,316,303)	2,084,788
Total Assets	<u>1,876,175</u>	<u>34,533,076</u>	<u>(34,317,971)</u>	<u>2,091,280</u>
Liabilities:				
Undistributed Monies	1,876,175	34,533,076	(34,317,971)	2,091,280
Total Liabilities	<u>\$ 1,876,175</u>	<u>\$ 34,533,076</u>	<u>\$ (34,317,971)</u>	<u>\$ 2,091,280</u>
<u>Alimony and Child Support</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	24,949	1,758,107	(1,756,677)	26,379
Total Assets	<u>24,949</u>	<u>1,758,107</u>	<u>(1,756,677)</u>	<u>26,379</u>
Liabilities:				
Undistributed Monies	24,949	1,758,107	(1,756,677)	26,379
Total Liabilities	<u>\$ 24,949</u>	<u>\$ 1,758,107</u>	<u>\$ (1,756,677)</u>	<u>\$ 26,379</u>
<u>Inmate</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	22,190	513,608	(494,685)	41,113
Total Assets	<u>22,190</u>	<u>513,608</u>	<u>(494,685)</u>	<u>41,113</u>
Liabilities:				
Undistributed Monies	22,190	513,608	(494,685)	41,113
Total Liabilities	<u>\$ 22,190</u>	<u>\$ 513,608</u>	<u>\$ (494,685)</u>	<u>\$ 41,113</u>
<u>Sheriff</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	160,714	7,709,614	(7,496,146)	374,182
Total Assets	<u>160,714</u>	<u>7,709,614</u>	<u>(7,496,146)</u>	<u>374,182</u>
Liabilities:				
Undistributed Monies	160,714	7,709,614	(7,496,146)	374,182
Total Liabilities	<u>\$ 160,714</u>	<u>\$ 7,709,614</u>	<u>\$ (7,496,146)</u>	<u>\$ 374,182</u>
<u>Workers Compensation</u>				
Assets:				
Pooled Cash and Investments	1,264,006	762,022	(535,350)	1,490,678
Total Assets	<u>1,264,006</u>	<u>762,022</u>	<u>(535,350)</u>	<u>1,490,678</u>
Liabilities:				
Undistributed Monies	1,264,006	762,022	(535,350)	1,490,678
Total Liabilities	<u>\$ 1,264,006</u>	<u>\$ 762,022</u>	<u>\$ (535,350)</u>	<u>\$ 1,490,678</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	Balance December 31, 2011	Additions	Deletions	Balance December 31, 2012
Board of Elections Fees				
Assets:				
Pooled Cash and Investments	600	30	(630)	-
Total Assets	600	30	(630)	-
Liabilities:				
Undistributed Monies	600	30	(630)	-
Total Liabilities	\$ 600	\$ 30	\$ (630)	\$ -
Law Enforcement Training				
Assets:				
Pooled Cash and Investments	20,337	-	(5,544)	14,793
Total Assets	20,337	-	(5,544)	14,793
Liabilities:				
Undistributed Monies	20,337	-	(5,544)	14,793
Total Liabilities	\$ 20,337	\$ -	\$ (5,544)	\$ 14,793
Family and Children First				
Assets:				
Pooled Cash and Investments	689,656	677,762	(763,960)	603,458
Receivables:				
Intergovernmental	-	23,649	-	23,649
Total Assets	689,656	701,411	(763,960)	627,107
Liabilities:				
Undistributed Monies	689,656	689,674	(763,960)	615,370
Accounts Payable	-	11,737	-	11,737
Total Liabilities	\$ 689,656	\$ 701,411	\$ (763,960)	\$ 627,107
Total - All Agency Funds				
Assets:				
Pooled Cash and Investments	23,176,875	302,706,713	(299,528,656)	26,354,932
Cash and Cash Equivalents in Segregated Accounts	2,678,068	44,868,953	(44,553,462)	2,993,559
Receivables:				
Taxes	178,096,667	212,483,409	(178,096,667)	212,483,409
Intergovernmental	4,107,946	5,148,327	(4,107,946)	5,148,327
Special Assesments	12,104,021	11,688,339	(12,104,021)	11,688,339
Accounts	-	2,453	-	2,453
Total Assets	220,163,577	576,898,194	(538,390,752)	258,671,019
Liabilities:				
Intergovernmental	203,648,848	4,906,232	(194,308,634)	14,246,446
Undistributed Monies	16,514,729	571,269,345	(344,082,118)	243,701,956
Accounts Payable	-	722,617	-	722,617
Total Liabilities	\$ 220,163,577	\$ 576,898,194	\$ (538,390,752)	\$ 258,671,019

STATISTICAL SECTION

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LICKING COUNTY, OHIO

STATISTICAL SECTION

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.

<u>Contents</u>	<u>Page</u>
Financial Trends	S 2 – S-13
These schedules contain trend information to help the reader understand how the County’s financial position has changed over time.	
Revenue Capacity	S 14 – S 23
These schedules contain information to help the reader understand and assess the factors affecting the County’s ability to generate its most significant local revenue sources, the property tax and the sales tax.	
Debt Capacity	S 24 – S 33
These schedules present information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue additional debt in the future.	
Economic and Demographic Information	S 34 – S 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.	
Operating Information	S 27 – 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.	

Source Note: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement 34 in 2003; schedules presenting government-wide information include information beginning in that year.

LICKING COUNTY, OHIO

NET POSITION BY COMPONENT
LAST TEN YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	2003	2004	2005	2006
Governmental Activities:				
Net Investment in Capital Assets	\$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 Position	<u>\$45,025,399</u>	<u>\$87,164,064</u>	<u>\$85,736,834</u>	<u>\$98,217,115</u>
Business-type Activities:				
Net Investment in Capital Assets	\$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 Position	<u>\$11,428,122</u>	<u>\$11,331,205</u>	<u>\$10,826,694</u>	<u>\$11,410,216</u>
Primary Government:				
Net Investment in Capital Assets	\$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 Position	<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

2007	2008	2009	2010	2011	2012
\$51,580,909	\$53,209,177	\$53,870,514	\$51,300,885	\$54,751,851	\$55,181,878
26,352,190	24,638,502	23,768,761	27,214,456	28,749,691	30,208,635
30,842,089	28,828,702	26,020,681	25,885,998	21,932,842	26,100,698
<u>\$108,775,188</u>	<u>\$106,676,381</u>	<u>\$103,659,956</u>	<u>\$104,401,339</u>	<u>\$105,434,384</u>	<u>\$111,491,211</u>
\$7,743,661	\$7,312,193	\$7,783,689	\$7,665,029	\$8,061,612	\$8,210,475
3,767,199	3,761,862	4,020,571	4,108,218	4,256,578	4,970,210
<u>\$11,510,860</u>	<u>\$11,074,055</u>	<u>\$11,804,260</u>	<u>\$11,773,247</u>	<u>\$12,318,190</u>	<u>\$13,180,685</u>
\$59,324,570	\$60,521,370	\$61,654,203	\$58,965,914	\$62,813,463	\$63,392,353
26,352,190	24,638,502	23,768,761	27,214,456	28,749,691	30,208,635
34,609,288	32,590,564	30,041,252	29,994,216	26,189,420	31,070,908
<u>\$120,286,048</u>	<u>\$117,750,436</u>	<u>\$115,464,216</u>	<u>\$116,174,586</u>	<u>\$117,752,574</u>	<u>\$124,671,896</u>

LICKING COUNTY, OHIO

CHANGES IN NET POSITION
LAST TEN YEARS
(ACCRUAL BASIS OF ACCOUNTING)

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

2007	2008	2009	2010	2011	2012
\$19,978,109	\$22,526,020	\$22,618,676	\$22,464,292	\$22,312,572	\$20,798,926
4,487,341	4,756,000	4,738,081	4,691,348	4,606,607	4,440,024
44,509,343	50,272,596	46,329,100	38,394,980	40,250,490	39,542,915
1,147,499	1,194,101	1,219,161	628,620	552,157	552,514
1,081,339	1,123,999	1,341,034	946,386	1,283,293	982,289
7,472,624	8,769,736	8,489,774	7,993,264	8,625,735	10,119,994
21,478,197	27,214,151	24,088,042	25,666,179	28,517,262	24,548,222
690,358	559,610	524,122	503,687	607,512	600,463
<u>100,844,810</u>	<u>116,416,213</u>	<u>109,347,990</u>	<u>101,288,756</u>	<u>106,755,628</u>	<u>101,585,347</u>
255,957	376,746	439,542	149,243	155,553	184,383
<u>2,265,613</u>	<u>2,821,752</u>	<u>2,391,888</u>	<u>2,432,201</u>	<u>1,975,581</u>	<u>2,002,900</u>
<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>2,187,283</u>
<u>\$103,366,380</u>	<u>\$119,614,711</u>	<u>\$112,179,420</u>	<u>\$103,870,200</u>	<u>\$108,886,762</u>	<u>\$103,772,630</u>
\$275,804	\$598,743	\$746,611	\$1,893,807	\$2,412,309	\$678,856
349,836	398,328	366,980	400,967	545,699	589,037
1,190,603	1,202,096	1,055,152	1,037,733	1,112,033	1,859,432
163,842	149,241	14,724	148,498	185,449	110,372
548,497	516,955	427,169	404,105	433,864	262,045
7,957,879	7,763,634	8,177,905	8,281,121	9,126,081	12,271,616
38,452,504	41,180,918	36,896,619	34,979,942	32,994,121	33,085,329
1,244,226	666,424	3,080,118	408,753	0	1,148,869
<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>	<u>50,005,556</u>

(continued)

LICKING COUNTY, OHIO

CHANGES IN NET POSITION
LAST TEN YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	2003	2004	2005	2006
Business-type Activities:				
Charges for Services				
Water	274,520	305,943	321,504	284,088
Wastewater	1,962,975	2,143,841	1,927,316	2,028,691
Capital Grants and Contributions	0	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>	<u>2,312,779</u>
<i>Total Primary Government Program Revenues</i>	<u>46,792,948</u>	<u>46,720,824</u>	<u>45,459,000</u>	<u>51,583,183</u>
Net (Expense)/Revenue				
Governmental Activities	(38,395,048)	(42,332,475)	(47,251,236)	(46,314,323)
Business-type Activities	(177,692)	16,851	(486,339)	(156,107)
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(\$38,572,740)</u>	<u>(\$42,315,624)</u>	<u>(\$47,737,575)</u>	<u>(\$46,470,430)</u>
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes	\$18,109,509	\$17,592,088	\$18,076,488	\$20,444,409
Sales Taxes	15,400,816	16,339,191	16,784,667	23,730,293
Special Assessments	0	0	0	0
Intergovernmental, Unrestricted	4,344,542	6,411,724	6,371,621	7,730,570
Investment Earnings	816,069	897,246	2,009,217	3,853,374
Miscellaneous	1,826,113	1,974,746	2,872,240	2,940,868
Transfers	22,985	37,261	28,074	95,090
<i>Total Governmental Activities</i>	<u>40,520,034</u>	<u>43,252,256</u>	<u>46,142,307</u>	<u>58,794,604</u>
Business-type Activities:				
Investment Earnings	45,061	2,404	6,601	7,074
Transfers	(22,985)	(37,261)	(28,074)	(95,090)
<i>Total Business-type Activities</i>	<u>22,076</u>	<u>(34,857)</u>	<u>(21,473)</u>	<u>(88,016)</u>
<i>Total Primary Government</i>	<u>\$40,542,110</u>	<u>\$43,217,399</u>	<u>\$46,120,834</u>	<u>\$58,706,588</u>
Change in Net Position				
Governmental Activities	\$2,124,986	\$919,781	(\$1,108,929)	\$12,480,281
Business-type Activities	(155,616)	(18,006)	(507,812)	(244,123)
<i>Total Primary Government Change in Net Position</i>	<u>\$1,969,370</u>	<u>\$901,775</u>	<u>(\$1,616,741)</u>	<u>\$12,236,158</u>

Source: County Auditor's Office

2007	2008	2009	2010	2011	2012
306,620	281,738	308,801	379,710	272,279	263,497
2,220,742	2,261,155	2,598,220	2,663,972	2,402,229	2,786,281
0	79,210	0	0	0	0
<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>3,049,778</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>	<u>53,055,334</u>
(50,661,619)	(63,939,874)	(58,582,712)	(53,733,830)	(59,946,072)	(51,579,791)
5,792	(576,395)	75,591	462,238	543,374	862,495
<u>(\$50,655,827)</u>	<u>(\$64,516,269)</u>	<u>(\$58,507,121)</u>	<u>(\$53,271,592)</u>	<u>(\$59,402,698)</u>	<u>(\$50,717,296)</u>
\$22,189,749	\$21,893,947	\$20,820,828	\$21,358,372	\$23,136,440	\$24,022,693
24,751,138	24,351,715	22,987,191	23,619,086	24,804,013	26,568,612
0	0	0	0	0	159,088
7,283,435	7,319,308	7,481,461	7,242,261	7,648,773	4,724,578
4,107,176	2,014,078	1,167,578	683,859	424,101	332,472
2,847,738	3,946,781	3,604,133	3,525,105	3,257,496	1,356,229
40,456	(75,110)	(494,904)	(332,628)	0	0
<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>	<u>57,163,672</u>
135,308	64,480	159,710	785	1,569	0
(40,456)	75,110	494,904	332,628	0	0
<u>94,852</u>	<u>139,590</u>	<u>654,614</u>	<u>333,413</u>	<u>1,569</u>	<u>0</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>	<u>\$57,163,672</u>
\$10,558,073	(\$4,489,155)	(\$3,016,425)	\$2,362,225	(\$675,249)	\$5,583,881
100,644	(436,805)	730,205	795,651	544,943	862,495
<u>\$10,658,717</u>	<u>(\$4,925,960)</u>	<u>(\$2,286,220)</u>	<u>\$3,157,876</u>	<u>(\$130,306)</u>	<u>\$6,446,376</u>

LICKING COUNTY, OHIO

FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	2003	2004	2005	2006
General Fund				
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	790,361	594,316	760,725	1,004,088
Unreserved	<u>7,445,257</u>	<u>7,782,226</u>	<u>6,935,336</u>	<u>12,673,345</u>
<i>Total General Fund</i>	<u>8,235,618</u>	<u>8,376,542</u>	<u>7,696,061</u>	<u>13,677,433</u>
All Other Governmental Funds				
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	6,647,144	7,603,073	7,850,773	7,791,909
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	15,459,501	19,625,492	17,175,181	17,834,205
Capital Projects Funds	<u>1,128,619</u>	<u>(826,694)</u>	<u>(1,591,446)</u>	<u>(263,590)</u>
Total All Other Governmental Funds	<u>23,235,264</u>	<u>26,401,871</u>	<u>23,434,508</u>	<u>25,362,524</u>
<i>Total Governmental Funds</i>	<u><u>\$31,470,882</u></u>	<u><u>\$34,778,413</u></u>	<u><u>\$31,130,569</u></u>	<u><u>\$39,039,957</u></u>

Source: County Auditor's Office

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

2007	2008	2009	2010	2011	2012
\$0	\$0	\$0	\$0	\$221,880	\$486,538
0	0	0	0	0	0
0	0	0	0	300,000	300,000
0	0	0	0	705,744	4,858,587
0	0	0	0	13,626,616	11,594,673
966,721	1,360,658	1,335,903	1,100,079	0	0
14,959,807	10,810,458	6,726,828	8,860,315	0	0
15,926,528	12,171,116	8,062,731	9,960,394	14,854,240	17,239,798
\$0	\$0	\$0	\$0	\$3,345,481	\$140,637
0	0	0	0	25,221,409	28,138,740
0	0	0	0	61,911	61,911
0	0	0	0	0	627,565
0	0	0	0	0	0
8,659,556	9,964,917	9,204,743	9,252,685	0	0
19,361,035	16,235,867	17,638,693	18,465,611	0	0
(48,687)	(795,676)	(2,084,489)	(2,665,992)	0	0
27,971,904	25,405,108	24,758,947	25,052,304	28,628,801	28,968,853
\$43,898,432	\$37,576,224	\$32,821,678	\$35,012,698	\$43,483,041	\$46,208,651

LICKING COUNTY, OHIO

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	2003	2004	2005	2006
Revenues:				
Taxes	\$33,709,515	\$34,520,913	\$35,151,626	\$44,607,102
Intergovernmental Revenues	35,688,727	39,567,832	37,242,953	41,836,027
Charges for Services	10,361,885	9,703,946	9,574,416	9,503,654
Licenses and Permits	280,283	280,771	310,590	314,086
Investment Earnings	781,842	835,008	1,887,724	3,688,173
Special Assessments	130,566	111,050	393,818	119,838
Fines and Forfeitures	698,936	802,175	850,686	836,444
All Other Revenue	1,826,113	1,974,746	2,872,240	2,940,868
Total Revenue	<u>83,477,867</u>	<u>87,796,441</u>	<u>88,284,053</u>	<u>103,846,192</u>
Expenditures:				
Current:				
Public Safety	16,674,332	18,035,716	18,943,606	20,113,164
Health	2,713,520	2,777,665	2,783,356	3,019,681
Human Services	36,904,464	35,571,925	37,737,723	41,642,179
Conservation and Recreation	1,062,040	1,026,058	1,041,722	1,062,742
Community and Economic Development	606,151	941,487	947,075	1,308,555
Public Works	6,644,832	7,007,294	7,417,483	7,206,059
General Government	17,323,962	19,106,738	19,325,943	20,941,877
Capital Outlay	425,009	596,252	2,486,917	782,857
Debt Service:				
Principal Retirement	891,170	922,068	1,002,463	1,110,997
Interest and Fiscal Charges	1,059,200	691,453	782,083	798,702
Bond Issuance Costs	0	0	0	0
Total Expenditures	<u>84,304,680</u>	<u>86,676,656</u>	<u>92,468,371</u>	<u>97,986,813</u>
Excess (Deficiency) of Revenues Over Expenditures	(826,813)	1,119,785	(4,184,318)	5,859,379

2007	2008	2009	2010	2011	2012
\$47,114,675	\$46,596,606	\$44,029,476	\$45,285,486	\$47,724,359	\$50,825,427
46,419,234	47,628,133	47,727,748	42,013,939	40,862,143	37,733,277
9,307,126	9,063,098	9,610,932	10,833,783	11,925,434	12,941,423
317,274	400,340	385,024	420,318	562,519	598,384
3,904,928	1,916,674	1,132,559	670,341	411,114	332,472
152,659	145,045	192,300	183,479	170,964	178,677
743,361	715,231	618,739	767,230	1,194,650	694,191
2,847,738	3,946,781	3,604,133	3,525,105	3,257,496	2,669,671
<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>	<u>105,973,522</u>
21,207,576	21,747,279	22,276,569	22,133,310	21,260,002	21,019,756
4,397,989	4,643,750	4,650,960	4,650,384	4,544,893	4,440,203
45,844,341	50,482,841	46,642,334	38,669,220	39,145,611	39,767,311
1,147,499	1,194,101	1,219,161	628,620	552,157	552,514
1,095,554	1,123,476	1,338,020	981,151	1,270,000	927,436
7,733,293	7,933,615	7,526,995	6,737,531	7,383,209	9,640,316
21,662,889	23,689,880	23,707,582	23,087,798	25,626,678	24,524,367
1,269,285	3,804,020	3,293,605	3,391,851	1,881,442	3,874,446
1,130,676	883,512	852,511	805,684	766,019	3,660,969
697,548	565,366	527,525	507,536	352,390	468,578
0	0	0	0	0	96,568
<u>106,186,650</u>	<u>116,067,840</u>	<u>112,035,262</u>	<u>101,593,085</u>	<u>102,782,401</u>	<u>108,972,464</u>
4,620,345	(5,655,932)	(4,734,351)	2,106,596	3,326,278	(2,998,942)

(Continued)

LICKING COUNTY, OHIO

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	2003	2004	2005	2006
Other Financing Sources (Uses):				
Sale of Capital Assets	0	147,000	13,142	29,731
Other Financing Sources - Capital Lease	0	0	0	0
General Obligation Bonds Issued	39,500	0	410,000	1,930,000
Special Assessment Bonds Issued	0	0	375,000	0
Energy Conservation Bonds Issued	0	0	0	0
Refunding Bonds Issued	0	0	0	0
Refunded Bonds Redeemed	0	0	0	0
Premium on Notes	0	0	0	0
Transfers In	6,184,018	6,329,117	6,533,453	6,887,540
Transfers Out	(6,161,033)	(6,291,856)	(6,505,379)	(6,792,450)
Total Other Financing Sources (Uses)	<u>62,485</u>	<u>184,261</u>	<u>826,216</u>	<u>2,054,821</u>
Increase (Decrease) in Inventory	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>(\$764,328)</u>	<u>\$1,304,046</u>	<u>(\$3,358,102)</u>	<u>\$7,914,200</u>
 Debt Service as a Percentage of Noncapital Expenditures	 2.36%	 1.90%	 2.04%	 2.01%

Source: County Auditor's Office

2007	2008	2009	2010	2011	2012
53,509	32,464	6	0	0	0
111,401	0	0	0	0	284,057
0	0	0	0	0	4,944,929
0	0	0	0	0	0
0	0	0	0	6,070,000	0
0	0	0	0	2,290,632	0
0	0	0	0	(5,967,587)	0
0	0	0	0	0	21,427
6,248,292	6,338,099	2,942,882	2,354,437	4,420,810	3,895,703
(6,207,836)	(6,413,209)	(3,007,232)	(2,290,955)	(4,420,810)	(3,895,703)
205,366	(42,646)	(64,344)	63,482	2,393,045	5,250,413
0	0	0	0	0	1,193
\$4,825,711	(\$5,698,578)	(\$4,798,695)	\$2,170,078	\$5,719,323	\$2,252,664

1.79%	1.29%	1.28%	1.34%	1.10%	3.91%
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LICKING COUNTY, OHIO

ASSESSSED VALUATIONS AND ESTIMATED TRUE VALUES OF TAXABLE PROPERTY
(PER \$1,000 OF ASSESSED VALUE)
LAST TEN YEARS

Tax year	2003	2004	2005	2006
Real Property				
Assessed	\$2,789,731,000	\$2,899,647,000	\$3,283,718,000	\$3,381,698,870
Actual	7,970,660,000	8,284,705,714	9,382,051,429	9,661,996,771
Public Utility				
Assessed	134,596,000	130,243,000	128,165,000	126,951,180
Actual	134,596,000	130,243,000	128,165,000	126,951,180
Tangible Personal Property				
Assessed	228,516,000	218,128,000	235,620,000	138,408,110
Actual	914,064,000	872,512,000	942,480,000	738,176,587
Total				
Assessed	3,152,843,000	3,248,018,000	3,647,503,000	3,647,058,160
Actual	9,019,320,000	9,287,460,714	10,452,696,429	10,527,124,538
Assessed Value as a Percentage of Actual Value	34.96%	34.97%	34.90%	34.64%
Total Direct Tax Rate	7.20	7.20	7.40	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.

2007	2008	2009	2010	2011	2012
\$3,456,409,980	\$3,518,976,090	\$3,568,022,470	\$3,585,478,540	\$3,598,090,910	\$3,620,355,740
9,875,457,086	10,054,217,400	10,194,349,914	10,244,224,400	10,280,259,743	10,343,873,543
110,312,750	117,490,380	123,306,320	128,912,560	139,321,620	143,979,570
110,312,750	117,490,380	123,306,320	128,912,560	139,321,620	143,979,570
71,659,210	7,992,880	0	0	0	0
573,273,680	127,886,080	0	0	0	0
3,638,381,940	3,644,459,350	3,691,328,790	3,714,391,100	3,737,412,530	3,764,335,310
10,559,043,516	10,299,593,860	10,317,656,234	10,373,136,960	10,419,581,363	10,487,853,113
34.46%	35.38%	35.78%	35.81%	35.87%	35.89%
7.40	7.10	7.40	7.70	7.70	7.70

LICKING COUNTY, OHIO

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

	2003	2004	2005	2006
Direct County Rates				
General Fund	2.20	2.20	2.20	2.20
Mental Health and Retardation	2.30	2.30	2.30	2.30
Children's Services	1.00	1.00	1.00	1.00
Senior Citizens	0.70	0.70	0.90	0.90
Mental Health	1.00	1.00	1.00	1.00
Total	7.20	7.20	7.40	7.40
Overlapping Rates				
Miscellaneous				
West Licking Joint Fire District	10.50	10.50	10.50	11.50
New Albany Plain Local Park District	1.27	1.87	1.72	1.72
Granville Recreation District	0.00	0.00	0.00	0.00
Knox County Library District	0.65	0.58	0.54	0.41
Licking County Library	0.00	0.00	0.00	0.00
Pataskala Library	0.00	0.00	0.00	0.00
Licking Park District	0.00	0.00	0.00	0.00
Corporations	0.70 - 10.40	0.70 - 10.40	0.70 - 10.40	0.70 - 7.90
Villages	1.20 - 13.30	1.20 - 13.30	1.20 - 13.30	1.20 - 13.20
Townships	2.30 - 11.60	2.30 - 11.50	2.30 - 14.20	2.30 - 14.85
School Districts	31.13 - 81.19	31.30 - 82.71	31.30 - 82.71	30.70 - 82.25
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

2007	2008	2009	2010	2011	2012
2.20	1.90	2.20	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	1.20	1.20	1.20
1.00	1.00	1.00	1.00	1.00	1.00
7.40	7.10	7.40	7.70	7.70	7.70

11.50	11.50	11.50	11.50	11.50	11.50
1.69	1.69	1.69	1.69	1.79	1.79
0.00	0.00	1.00	1.00	1.00	1.00
0.41	0.43	1.30	1.30	1.30	1.30
0.00	0.00	0.00	1.00	1.00	1.00
0.50	0.50	0.50	0.50	0.50	0.50
0.50	0.50	0.50	0.50	0.50	0.25
0.70 - 7.90	0.70 - 7.90	0.60 - 7.90	0.60 - 7.90	0.70 - 5.40	0.70 - 5.40
1.20 - 13.30	1.20 - 13.30	1.20 - 13.20	1.20 - 13.20	1.20 - 13.20	1.20 - 13.20
0.60 - 14.85	2.3 - 14.95	2.25 - 14.20	2.25 - 14.20	2.30 - 14.20	2.30 - 13.95
30.70 - 82.25	30.70 - 82.33	31.30 - 82.30	31.30 - 87.10	33.40 - 87.10	31.30 - 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



LICKING COUNTY, OHIO

PRINCIPAL TAXPAYERS
PROPERTY TAX
CURRENT YEAR AND NINE YEARS AGO

		2012		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Ohio Power Co	Electric	\$89,952,140	1	2.39%
Licking Rural Electric Inc.	Electric	18,310,200	2	0.49%
Columbia Gas Transmission Corp	Gas Lines	14,296,310	3	0.38%
Glimcher Properties LTD	Development	9,933,600	4	0.26%
Kroger Company	Retail	9,088,260	5	0.24%
Dominion Transmission	Gas Lines	5,671,870	6	0.15%
Southgate Partners LTD	Shopping Center	5,543,160	7	0.15%
National Gas & Oil Corp	Gas Lines	4,708,890	8	0.13%
Cumberland Highland LLC	Apartments	4,160,810	9	0.11%
Columbus Southern Power	Electric	2,839,140	10	0.08%
	Subtotal	164,504,380		4.37%
	All Others	3,599,830,930		95.63%
	Total	\$3,764,335,310		100.00%

		2003		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Ohio Power Company	Public Utility	\$36,815,270	1	1.20%
Columbus Southern Power Company	Public Utility	18,060,370	2	0.59%
Glimcher Properties Ltd	Development	16,687,060	3	0.55%
Alltel Ohio Inc.	Public Utility	15,530,510	4	0.51%
Licking Rural Electric	Public Utility	15,328,660	5	0.50%
United Telephone of Ohio	Public Utility	9,219,730	6	0.30%
Anton Pohlman	Farmer	8,895,710	7	0.29%
Owens Corning Fiberglass	Building Materials	6,442,550	8	0.21%
Southgate Partners Ltd Pntr	Development	5,388,020	9	0.18%
Cherry Jack Ltd Ptnr	Hotel	4,836,200	10	0.16%
	Subtotal	137,204,080		4.49%
	All Others	2,920,527,570		95.51%
	Total	\$3,057,731,650		100.00%

Source: County Auditor's Office

LICKING COUNTY, OHIO

PROPERTY TAX LEVIES AND COLLECTIONS
(AMOUNTS IN THOUSANDS)
LAST TEN YEARS

Collection Year	2003	2004	2005	2006
Total Tax Levy (1)	\$20,192,371	\$20,816,667	\$21,284,960	\$24,140,454
Collections within the Fiscal Year of the Levy				
Current Tax Collections (2)	18,270,843	18,930,805	19,396,783	22,099,049
Percent of Levy Collected	90.48%	90.94%	91.13%	91.54%
Delinquent Tax Collections	582,279	724,615	604,287	768,704
Total Tax Collections	18,853,122	19,655,420	20,001,070	22,867,753
Percent of Total Tax Collections To Tax Levy	93.37%	94.42%	93.97%	94.73%
Accumulated Outstanding Delinquent Taxes (3)	1,339,249	1,161,245	1,283,890	1,272,701
Percentage of Accumulated Delinquent Taxes to Total Tax Levy	6.63%	5.58%	6.03%	5.27%

- (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

2007	2008	2009	2010	2011	2012
\$26,117,426	\$25,293,387	\$25,602,214	\$25,114,652	\$26,792,706	\$26,797,644
23,743,607	22,951,690	23,071,995	24,023,041	25,111,320	25,525,977
90.91%	90.74%	90.12%	95.65%	93.72%	95.25%
850,464	745,930	725,513	875,436	899,446	699,792
24,594,071	23,697,620	23,797,508	24,898,477	26,010,766	26,225,769
94.17%	93.69%	92.95%	99.14%	97.08%	97.87%
1,523,356	1,595,766	1,804,706	1,496,676	1,712,770	1,478,649
5.83%	6.31%	7.05%	5.96%	6.39%	5.52%

LICKING COUNTY, OHIO

TAXABLE SALES BY INDUSTRY (CATEGORY) LAST TEN YEARS

Industry (Category)	2003	2004	2005	2006
Sales Tax Payments	\$5,280,242	\$5,507,967	\$5,284,297	\$6,975,963
Direct Pay Tax Return Payments	184,731	282,053	275,760	376,837
Seller's Use Tax Return Payments	1,073,979	1,246,458	1,236,823	1,915,663
Consumer's Use Tax Return Payments	713,992	717,745	804,254	1,044,663
Motor Vehicle Tax Payments	3,011,369	3,020,831	2,921,061	3,755,929
Sales/Use Tax Voluntary Payments	n/a	n/a	n/a	n/a
Watercraft and Outboard Motors	49,696	40,184	41,545	51,616
Department of Liquor Control	26,782	29,009	31,780	49,376
Sales Tax on Motor Vehicle Fuel Refunds	840	10,177	5,566	6,835
Sales/Use Tax Voluntary Payments	12,704	17,960	22,268	14,719
Statewide Master Numbers	4,987,768	5,659,380	6,349,314	8,662,737
Sales/Use Tax Assessment Payments	9,831	16,956	28,418	48,895
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	(153,519)	(165,487)	(170,011)	(229,014)
Sales/Use Tax Refunds Approved	(115,040)	(65,822)	(50,856)	(37,742)
Total	\$15,083,375	\$16,317,411	\$16,780,219	\$22,636,477
Sales Tax Rate	1.00%	1.00%	1.00%	1.50%

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

Source: State Department of Taxation

Note: Statewide Master Numbers represent Vendors that have multiple locations in the state. These vendors do not have to file multiple returns. They file on return, identifying items such as gross sales, taxable sales and tax liability for each county that they have a location. Each location has a vendor's license, however, the taxpayer consolidates the reporting by county.

2007	2008	2009	2010	2011	2012
\$7,457,974	\$7,374,137	\$6,773,972	\$6,787,532	\$6,795,129	\$6,943,835
459,086	579,735	469,031	1,193,300	1,335,691	1,716,602
1,983,426	2,218,378	2,138,331	2,221,253	2,492,861	2,521,727
713,905	576,154	769,964	835,643	781,541	817,325
4,171,899	3,998,161	3,591,820	3,674,013	4,046,150	4,500,993
n/a	n/a	n/a	19,422	20,204	26,083
82,274	54,193	39,427	42,613	39,323	48,365
63,306	74,536	82,741	87,324	94,094	99,216
2,488	11,201	2,790	2,192	2,430	7,004
22,678	24,774	23,318	27,233	28,249	34,869
9,857,081	9,770,636	9,148,870	8,827,943	9,120,548	9,873,639
50,960	97,230	212,509	123,133	120,858	132,161
n/a	n/a	n/a	12,333	12,255	7,691
n/a	n/a	n/a	n/a	488	10,319
(248,118)	(247,605)	(232,028)	(236,981)	(247,780)	(266,846)
(56,127)	(35,334)	(88,612)	(155,820)	(111,765)	(55,240)
<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>	<u>\$26,417,743</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

	2003	2004	2005	2006
Governmental Activities (1)				
General Obligation Bonds Payable	\$11,793,630	\$10,908,780	\$10,346,869	\$11,207,778
Special Assessment Bonds Payable	218,816	181,598	526,046	484,140
Capital Leases	0	0	0	0
Bond Anticipation Note Payable	0	0	0	0
Business-type Activities (1)				
Mortgage Revenue Bonds Payable	\$412,000	\$316,000	\$216,000	\$111,000
General Obligation Bonds Payable	495,000	455,000	415,000	370,000
OWDA Loan Payable	0	0	0	0
OPWC Loan Payable	0	0	0	0
Total Primary Government	<u>\$12,919,446</u>	<u>\$11,861,378</u>	<u>\$11,503,915</u>	<u>\$12,172,918</u>
Population (2)				
Licking County	145,491	145,491	151,499	151,499
Outstanding Debt Per Capita	\$89	\$82	\$76	\$80
Income (3)				
Personal (in thousands)	4,095,135	4,318,900	4,622,083	4,872,359
Percentage of Personal Income	0.32%	0.27%	0.25%	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

2007	2008	2009	2010	2011	2012
\$10,096,383	\$9,237,549	\$8,410,138	\$7,630,000	\$11,736,256	\$13,040,287
464,859	440,181	415,081	389,535	363,516	336,995
111,401	91,280	70,133	47,908	24,550	284,057
0	0	0	0	2,849,000	2,880,000
\$0	\$0	\$0	\$0	\$0	\$0
325,000	280,000	230,000	175,000	120,000	60,000
0	10,793,976	10,368,808	9,854,189	9,334,411	9,282,026
0	0	342,638	315,588	306,571	297,554
<u>\$10,997,643</u>	<u>\$20,842,986</u>	<u>\$19,836,798</u>	<u>\$18,412,220</u>	<u>\$24,734,304</u>	<u>\$26,180,919</u>

151,499	156,985	157,721	166,492	166,492	167,537
\$73	\$133	\$126	\$111	\$149	\$156
4,872,359	5,643,925	5,618,653	5,789,593	5,789,593	5,910,035
0.23%	0.37%	0.35%	0.32%	0.43%	0.44%

LICKING COUNTY, OHIO

**RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN YEARS**

Year	2003	2004	2005	2006
Population (1)	145,491	145,491	151,499	151,499
Estimated Actual Value (2)	\$9,019,320,000	\$9,287,460,714	\$10,452,696,429	\$10,527,124,538
General Bonded Debt				
General Obligation Bonds	\$12,288,630	\$11,363,780	\$10,761,869	\$11,577,778
Resources Available to Pay Principal	\$2,684,540	\$3,713,783	\$3,634,915	\$3,697,898
Net General Bonded Debt	\$9,604,090	\$7,649,997	\$7,126,954	\$7,879,880
Ratio of Net Bonded Debt to Estimated Actual Value	0.11%	0.08%	0.07%	0.07%
Net Bonded Debt per Capita	\$66.01	\$52.58	\$47.04	\$52.01

Source:

- (1) U.S. Bureau of Census of Population
- (2) Source: County Auditor's Office

2007	2008	2009	2010	2011	2012
151,499	156,985	157,721	166,492	166,492	167,537
\$10,559,043,516	\$10,299,593,860	\$10,317,656,234	\$10,373,136,960	\$10,419,581,363	\$10,487,853,113
\$10,421,383	\$9,517,549	\$8,640,138	\$7,805,000	\$11,856,256	\$13,100,287
\$3,631,443	\$3,858,415	\$3,360,461	\$3,331,763	\$1,685,823	\$1,692,128
\$6,789,940	\$5,659,134	\$5,279,677	\$4,473,237	\$10,170,433	\$11,408,159
0.06%	0.05%	0.05%	0.04%	0.10%	0.11%
\$44.82	\$36.05	\$33.47	\$26.87	\$61.09	\$68.09

LICKING COUNTY, OHIO



LICKING COUNTY, OHIO

COMPUTATION OF DIRECT AND OVERLAPPING
DEBT ATTRIBUTABLE TO GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2012

Jurisdiction	Gross Debt Outstanding	Percentage Applicable to Licking County (1)	Amount Applicable to Licking County
Direct:			
Licking County	\$17,096,185	100.00%	\$17,096,185
Overlapping:			
School Districts:			
Granville Exempted Village	1,280,060	11.27%	144,266
Lakewood Local	1,287,034	10.52%	135,353
Licking Heights Local	46,360,000	13.13%	6,089,219
Northridge Local	689,300	6.38%	43,950
Southwest Licking Local	3,970,000	14.92%	592,245
Licking County Joint Vocational School	4,295,000	93.57%	4,018,986
Cities:			
Heath	3,225,000	7.19%	231,984
New Albany	38,029,656	0.71%	269,746
Newark	11,959,991	21.27%	2,543,746
Pataskala	12,603,355	8.66%	1,091,270
Reynoldsburg	25,899,515	4.68%	1,212,710
Villages:			
Alexandria	36,921	0.20%	74
Buckeye Lake	589,809	1.25%	7,349
Granville	680,260	4.33%	29,428
Hebron	2,155,000	1.61%	34,650
Johnstown	1,033,122	2.67%	27,578
St Louisville	14,746	0.12%	17
Utica	7,751	0.75%	58
Townships:			
Bennington	58,954	1.20%	710
Franklin	29,829	0.95%	285
Hartford	49,472	1.33%	659
Hopewell	152,410	1.11%	1,696
Hopewell	107,016	0.71%	756
McKean	54,303	1.19%	644
Monroe	220,352	4.35%	9,579
Newton	104,880	1.60%	1,673
		Subtotal	16,488,648
		Total	<u>\$33,584,833</u>

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

Source: County Auditor's Office

LICKING COUNTY, OHIO

**DEBT LIMITATIONS
LAST TEN YEARS**

Collection Year	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Total Debt				
Net Assessed Valuation	\$3,152,843,000	\$3,248,018,000	\$3,647,503,000	\$3,647,058,160
Debt Limit (1)	77,321,075	79,700,450	89,687,575	89,676,454
County Debt Outstanding (2)	13,273,630	12,569,780	12,707,869	11,907,778
Less:				
Applicable Debt Service Fund Amounts	<u>(2,684,540)</u>	<u>(3,713,783)</u>	<u>(3,634,915)</u>	<u>(3,697,898)</u>
Net Indebtedness Subject to Limit	<u>10,589,090</u>	<u>8,855,997</u>	<u>9,072,954</u>	<u>8,209,880</u>
Overall Legal Debt Margin	<u>\$66,731,985</u>	<u>\$70,844,453</u>	<u>\$80,614,621</u>	<u>\$81,466,574</u>
Debt Margin as a Percentage of Debt Limit	86.31%	88.89%	89.88%	90.84%
Unvoted Debt				
Net Assessed Valuation	\$3,152,843,000	\$3,248,018,000	\$3,647,503,000	\$3,647,058,160
Legal Debt Limitation (%) (1)	1.00%	1.00%	1.00%	1.00%
Legal Debt Limitation (\$) (1)	31,528,430	32,480,180	36,475,030	36,470,582
Net Indebtedness Subject to Limit	<u>10,589,090</u>	<u>8,855,997</u>	<u>9,072,954</u>	<u>8,209,880</u>
Overall Legal Debt Margin	<u>\$20,939,340</u>	<u>\$23,624,183</u>	<u>\$27,402,076</u>	<u>\$28,260,702</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

2007	2008	2009	2010	2011	2012
\$3,638,381,940	\$3,644,459,350	\$3,691,328,790	\$3,714,391,100	\$3,737,412,530	\$3,764,335,310
89,459,549	89,611,484	90,783,220	91,359,778	91,935,313	92,608,383
10,796,383	10,937,549	12,210,138	11,430,000	14,585,256	15,920,287
(3,631,443)	(3,858,415)	(3,360,461)	(3,331,763)	(1,685,823)	(1,692,128)
<u>7,164,940</u>	<u>7,079,134</u>	<u>8,849,677</u>	<u>8,098,237</u>	<u>12,899,433</u>	<u>14,228,159</u>
<u>\$82,294,609</u>	<u>\$82,532,350</u>	<u>\$81,933,543</u>	<u>\$83,261,541</u>	<u>\$79,035,880</u>	<u>\$78,380,224</u>
91.99%	92.10%	90.25%	91.14%	85.97%	84.64%
\$3,638,381,940	\$3,644,459,350	\$3,691,328,790	\$3,714,391,100	\$3,737,412,530	\$3,764,335,310
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
36,383,819	36,444,594	36,913,288	37,143,911	37,374,125	37,643,353
<u>7,164,940</u>	<u>7,079,134</u>	<u>8,849,677</u>	<u>8,098,237</u>	<u>12,899,433</u>	<u>14,228,159</u>
<u>\$29,218,879</u>	<u>\$29,365,460</u>	<u>\$28,063,611</u>	<u>\$29,045,674</u>	<u>\$24,474,692</u>	<u>\$23,415,194</u>

LICKING COUNTY, OHIO

PLEDGED REVENUE COVERAGE
LAST TEN YEARS

	2003	2004	2005	2006
Wastewater System Bonds (1)				
Gross Revenues (2)	\$2,008,036	\$2,146,245	\$1,933,917	\$2,035,765
Direct Operating Expenses (3)	1,758,085	1,773,339	2,056,037	1,559,710
Net Revenue Available for Debt Service	249,951	372,906	(122,120)	476,055
Annual Debt Service Requirement	116,150	116,600	115,800	115,800
Coverage	2.15	3.20	(1.05)	4.11
Special Assessment Bonds				
Special Assessment Collections	\$51,378	\$54,265	\$337,856	\$59,846
Debt Service				
Principal	33,270	37,218	30,552	41,906
Interest	991	16,038	98,347	19,591
Coverage	1.50	1.02	2.62	0.97

(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

2007	2008	2009	2010	2011	2012
\$2,348,826	\$0	\$0	\$0	\$0	\$0
1,515,340	0	0	0	0	0
833,486	0	0	0	0	0
116,500	0	0	0	0	0
7.15	0.00	0.00	0.00	0.00	0.00
\$54,783	\$33,692	\$35,541	\$33,287	\$36,496	\$32,983
19,281	24,678	25,100	25,546	26,019	26,521
25,472	24,583	23,472	22,320	21,128	19,888
1.22	0.68	0.73	0.70	0.77	0.71

LICKING COUNTY, OHIO

DEMOGRAPHIC AND ECONOMIC STATISTICS LAST TEN YEARS

Calendar Year	2003	2004	2005	2006
Population (1)				
Licking County	145,491	145,491	151,499	151,499
Income (2) (a)				
Total Personal (in thousands)	4,095,135	4,318,900	4,622,083	4,872,359
Per Capita	28,147	29,685	30,509	32,161
Unemployment Rate (3)				
Federal	5.8%	6.0%	5.5%	5.0%
State	5.7%	6.1%	6.0%	5.9%
Licking County	6.0%	5.9%	5.8%	5.1%
Civilian Work Force Estimates (3)				
State	5,915,000	5,875,300	5,900,400	5,934,000
Licking County	78,800	80,500	81,100	82,700

Sources:

- (1) U.S. Bureau of Census of Population
- (2) U.S. Department of Commerce, Bureau of Economic Analysis
 - (a) Total Personal Income is a calculation
- (3) State Department of Labor Statistics

2007	2008	2009	2010	2011	2012
151,499	156,985	157,721	166,492	166,492	167,537
4,872,359	5,643,925	5,618,653	5,789,593	5,789,593	5,910,035
32,161	35,952	35,624	34,774	34,774	35,276
4.6%	8.1%	9.3%	9.6%	8.9%	7.6%
5.6%	9.4%	10.3%	10.1%	8.6%	7.2%
5.2%	7.1%	9.4%	8.6%	8.0%	6.5%
5,976,500	5,929,800	5,900,500	5,894,000	5,806,500	5,748,000
84,500	85,900	84,100	83,500	84,400	84,800

LICKING COUNTY, OHIO



LICKING COUNTY, OHIO

PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

		2012	
Employer	Nature of Business	Number of Employees	Percentage of Total Employment
Licking Memorial Hospital	Health Care	1,600	2.02%
State Farm Insurance Co.	Insurance Underwriter	1,235	1.56%
OSU-N/COTC	Education	1,096	1.38%
Licking County Government	County Government Services	1,090	1.37%
Newark City Schools	Education	900	1.13%
Denison University	Education	720	0.91%
Anomatic Corporation	Anodizing Aluminum Process Mfg.	650	0.82%
Owens Corning	Glass Fiber Building Materials Mfg.	643	0.81%
Boeing Guidance Repair Center	Repair Guidance & Navigation Systems	603	0.76%
Park National Bank	National Commercial Bank	525	0.66%
Total		<u>9,062</u>	
Total Employment within the County		<u><u>79,300</u></u>	
		2003	
Employer	Nature of Business	Number of Employees	Percentage of Total Employment
State Farm Insurance	Insurance Underwriter	2,400	3.05%
Owens Corning Corporation	Glass Fiber Building Materials	1,400	1.78%
Meritor Automotive Inc	Truck Axle Components	1,200	1.52%
Longaberger	Decorative Baskets	1,190	1.51%
Licking County Government	County Government Services	1,150	1.46%
Licking Memorial Hospital	Health Care	1,128	1.43%
Newark City Schools	Education	949	1.20%
Anomatic	Anodizing Aluminum Process Mfg.	500	0.63%
Buckeye Egg Farm	Egg Processing	500	0.63%
Park National Bank	National Commercial Bank	480	0.61%
Total		<u>10,897</u>	
Total Employment within the County		<u><u>78,800</u></u>	

Source: County Auditor's Office

LICKING COUNTY, OHIO

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION
LAST SEVEN YEARS

	2006	2007	2008
Governmental Activities			
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
 Business-Type Activities			
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.

2009	2010	2011	2012
183.50	125.00	155.00	179.00
23.50	21.00	24.00	24.00
69.00	61.50	70.00	65.50
41.00	78.00	76.00	74.00
84.00	110.50	97.00	111.00
6.00	6.00	6.00	5.50
21.00	23.50	25.00	24.50
0.00	0.00	3.00	4.00
63.00	62.50	63.00	61.00
13.00	13.50	3.00	14.00
18.00	22.50	21.00	18.50
119.00	108.00	118.00	122.50
250.00	247.50	246.00	223.00
3.00	3.00	3.00	2.00
14.00	14.00	14.00	15.00
908.00	896.50	924.00	943.50

LICKING COUNTY, OHIO

OPERATING INDICATORS BY FUNCTION LAST TEN YEARS

	2003	2004	2005	2006
Governmental Activities				
Public Safety				
Sheriff				
Jail Operation				
Total Number of Inmates	4,768	4,802	4,799	4,843
Number of Male Inmates	3,819	3,914	3,867	3,852
Number of Female Inmates	949	888	932	991
Number of Felonies Inmates	1,322	1,434	1,431	1,500
Number of Misdemeanors Inmates	3,446	3,368	3,178	3,166
Enforcement				
Number of Rapes Reported	15	20	26	24
Number of Burglaries Reported	409	428	420	421
Number of Domestic Reported	558	620	626	573
Emergency Services				
9-1-1 Center				
Number of 9-1-1 Calls	42,526	46,927	44,630	49,363
Number of Incidents	23,205	25,080	20,060	20,351
Health				
Dog and Kennel				
Number of Dog Tags Sold - Regular	21,442	21,483	21,524	24,307
Number of Dog Tags Sold - Kennel Sets	377	393	415	444
Human Services				
MRDD Board				
Clients Enrolled	1,062	1,009	1,067	1,086
Job and Family Services				
Recipients Receiving Food Stamps	8,619	10,031	11,224	12,294
Recipients Receiving Medicaid	17,141	16,015	20,279	20,816
Recipients Receiving Cash Assistance	1,571	1,521	1,496	1,372
Children Services				
Average Client Count - Foster Care	450	509	467	425
Child Support Enforcement Agency				
Number of Active Support Orders	12,549	13,899	13,504	9,385
Number of Paternities - Administrative	523	582	405	409
Veteran Services				
Number of Client Contacts	13,618	13,481	10,807	13,486
Number of Transports to VA Clinics	1,141	1,406	1,318	1,589
Number of Financial Assistance Applications	398	296	737	372

2007	2008	2009	2010	2011	2012
5,012	4,771	4,530	4,142	4,262	3,934
3,943	3,702	3,489	3,121	3,179	2,950
1,069	1,069	1,041	1,021	1,083	984
1,643	1,608	1,480	1,444	1,460	1,407
3,170	2,921	2,783	2,472	2,628	2,397
29	36	21	22	37	34
406	321	346	361	424	202
576	541	537	557	624	517
54,808	59,195	60,894	62,227	67,645	73,110
21,385	23,140	23,420	23,495	23,597	25,817
23,376	26,386	28,055	27,887	28,960	29,962
446	347	118	79	78	73
1,119	1,366	1,377	1,364	1,428	1,492
12,807	13,803	20,594	21,185	22,807	23,737
20,942	21,796	25,533	26,667	26,994	28,664
1,616	1,769	2,557	2,234	1,651	1,385
465	509	459	479	469	475
9,502	9,681	14,316	9,966	10,085	16,269
400	231	383	469	263	324
17,860	28,482	28,687	28,743	29,304	6,431
1,990	2,394	2,179	2,101	1,926	1,891
411	915	958	1,288	1,322	2,092

(Continued)

LICKING COUNTY, OHIO

OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS

	2003	2004	2005	2006
Community and Economic Development				
Code Compliance				
Number of Residential Permits Issued	1,434	1,299	1,085	812
Number of Commercial Permits Issued	432	378	494	475
Number of 1, 2, 3 Family Dwellings	1,039	906	721	500
Number of Inspections Performed	16,747	17,782	16,236	12,190
Economic Development				
Number of Major New Development Projects	1	4	11	12
Number of Jobs Created	34	92	255	350
Number of Jobs Retained	30	221	1,163	941
Public Works				
Engineering				
Miles of Road Resurfaced	40.00	45.01	45.82	42.85
Miles of Road Chip Sealed	56.76	39.26	48.65	44.66
Number of Bridges Replaced	6	7	6	6
General Government				
Judicial				
Common Pleas Court - General				
Number of Criminal Cases	575	649	698	766
Number of Civil Cases	1,479	1,605	1,626	1,948
Probate Court				
Number of Estate Cases Filed	688	673	744	694
Number of Guardianship Cases Filed	118	99	112	107
Adult Court				
Number of New Offenders	549	690	720	684
Number of Contacts/Visits Made	12,117	12,355	14,804	13,619
Number of Drug Tests	4,506	4,621	3,800	4,230
Juvenile Court				
Number of Delinquent Cases Filed	691	587	667	817
Number of Traffic Cases Filed	1,264	1,097	933	1,062
Legislative and Executive				
Commissioners				
Number of Resolutions	1,665	1,743	1,744	1,713
Number of Annexations	7	13	14	17

2007	2008	2009	2010	2011	2012
667	695	777	957	960	1,042
398	355	337	371	345	419
345	232	182	304	197	212
10,188	8,698	8,198	4,816	5,481	5,493
17	9	5	7	7	7
547	246	300	553	578	578
1,743	358	175	797	814	814
32.33	42.00	9.00	0.00	10.20	13.57
41.90	37.00	43.00	40.00	26.58	31.66
9	5	6	6	4	7
830	812	679	716	661	653
2,283	2,485	2,237	1,987	1,738	1,642
702	703	723	706	773	767
90	122	100	132	110	119
891	1,537	1,171	1,444	811	743
12,432	14,412	13,544	14,107	15,242	14,345
4,531	6,728	5,825	6,677	7,492	5,349
702	738	632	501	443	424
814	758	699	641	678	704
1,729	1,773	2,304	1,461	1,581	1,673
3	4	5	3	5	1

(Continued)

LICKING COUNTY, OHIO

OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS

	2003	2004	2005	2006
Auditor				
Real Estate				
Number of Non-Exempt	4,399	4,057	3,615	4,392
Number of Conveyance	5,046	5,215	4,967	4,385
Weights and Measures				
Number of Inspections Performed	461	448	454	457
Number of Tests Performed	2,564	2,710	2,773	2,849
Personal Property Tax				
Filings	5,935	3,132	3,069	3,406
Treasurer				
Return on Portfolio as of December 31st	1.77%	1.55%	2.92%	4.85%
Data Processing				
Number of Users Served - Data	563	584	605	627
Number of Users Served - Voice	0	917	951	985
Board of Elections				
Number of Registered Voters	99,119	111,387	99,368	102,497
Number of Voters Last General Election	42,203	80,537	41,221	60,782
Percentage of Register Voters that Voted	42.58%	72.30%	41.48%	59.30%
Recorder				
Number of Deeds Recorded	9,699	9,760	9,388	8,601
Number of Sheriff's Deeds Recorded	344	407	460	587
Number of Mortgages Recorded	23,361	16,254	14,481	12,693
Number of Mortgages Releases Recorded	20,014	13,157	12,162	10,909
Number of Plats Recorded	82	102	108	85
Total Instruments Recorded	53,500	39,680	36,599	32,875
 Business-Type Activities				
Enterprise				
Water and Wastewater				
Number of Residential Equivalent Users				
Buckeye Lake - Sewer only	3,273	3,410	3,419	3,602
Harbor Hills - Water only	347	341	338	326
Prescott Estates - Water and Sewer	151	151	150	150
Jardin Manor - Sewer only	151	151	151	151
Number of New Tap Connections				
Buckeye Lake - Sewer only	14	16	13	27
Harbor Hills - Water only	3	8	8	7
Prescott Estates - Water and Sewer	0	0	0	0

Source: County Departments

2007	2008	2009	2010	2011	2012
3,495	2,097	2,860	2,980	3,011	3,282
3,871	3,088	2,888	2,854	2,710	3,095
514	497	505	501	427	200
2,959	3,082	3,373	3,494	3,274	2,434
3,743	2,872	261	212	0	0
5.09%	2.38%	0.95%	0.36%	0.29%	0.29%
627	674	711	757	887	895
992	1,018	1,096	1,100	1,075	1,075
101,301	112,146	110,000	113,245	107,518	112,532
39,612	83,197	50,370	60,432	54,505	82,085
39.10%	74.20%	45.79%	53.36%	50.69%	72.90%
7,923	6,802	6,272	6,802	6,310	5,612
566	646	555	646	510	414
10,474	8,069	9,008	8,069	7,655	7,703
10,079	8,571	8,697	8,571	8,323	7,861
45	75	50	75	70	40
29,087	24,163	24,582	24,163	22,868	21,630
3,474	3,485	3,471	3,453	3,679	3,324
358	369	360	360	366	392
151	151	151	150	151	150
0	0	0	0	0	0
32	8	10	10	3	8
4	1	2	1	2	3
0	0	0	0	0	2

LICKING COUNTY, OHIO

CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN YEARS

	2003	2004	2005	2006
Governmental Activities				
General Government				
Judicial				
Buildings and Improvements	\$0	\$1,820	\$1,820	\$1,820
Machinery and Equipment	1,034,916	1,087,475	935,840	950,474
Legislative				
Land	1,932,177	1,945,812	1,945,812	1,945,812
Construction in Progress	135,339	0	0	113,750
Buildings and Improvements	2,951,323	3,077,056	3,605,846	3,605,846
Machinery and Equipment	2,192,127	2,511,211	3,202,843	5,232,636
Public Safety				
Land	608,306	608,306	608,306	608,306
Construction in Progress	100,823	0	0	0
Buildings and Improvements	12,937,596	13,000,558	13,560,058	13,560,058
Machinery and Equipment	2,818,938	2,930,552	3,531,318	3,594,412
Public Works				
Land	1,330	3,983,902	3,983,902	3,983,902
Buildings and Improvements	15,837	15,867	15,867	15,867
Machinery and Equipment	2,197,425	2,371,167	2,635,230	2,746,802
Infrastructure	1,066,556	68,216,840	70,434,755	71,657,912
Health				
Land	96,613	96,613	96,613	96,613
Construction in Progress	48,830	0	0	435,215
Buildings and Improvements	886,639	750,104	750,104	750,104
Machinery and Equipment	855,109	892,127	953,630	1,101,367
Human Services				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Machinery and Equipment	714,429	800,448	879,267	959,089
Business-Type Activities				
Water				
Land	44,737	14,842	14,842	14,842
Buildings	52,913	318,606	318,606	318,606
Machinery and Equipment	112,891	183,251	350,405	401,536
Infrastructure	1,114,445	813,114	813,114	813,114
Wastewater				
Land	114,102	143,997	143,997	143,997
Construction in Progress	0	315,000	0	4,082,392
Buildings	4,096,323	10,686,336	10,686,336	10,686,336
Machinery and Equipment	593,374	564,261	608,389	717,061
Infrastructure	10,515,915	4,006,421	4,008,421	4,008,421

Source: County Auditor's Office

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

2007	2008	2009	2010	2011	2012
\$1,820	\$0	\$0	\$0	\$0	\$0
967,238	521,123	496,408	506,098	522,182	486,778
2,309,507	2,190,857	2,190,857	2,190,857	2,190,857	2,190,857
296,540	1,508,336	2,310,268	0	2,522,042	1,367,820
3,605,846	4,120,065	5,443,693	5,901,315	5,901,315	10,501,690
5,501,262	2,827,363	3,087,329	4,221,539	4,237,697	4,077,740
608,306	608,306	608,306	608,306	608,306	608,306
0	0	0	0	0	0
13,844,966	13,841,391	13,854,921	13,854,921	13,854,921	13,854,921
3,968,124	3,436,521	3,531,236	3,531,236	3,536,583	3,986,518
3,983,902	3,982,572	3,982,572	3,982,572	3,982,572	3,982,572
15,867	10,516	10,516	10,516	10,516	10,516
3,052,603	3,231,080	3,540,836	3,540,836	3,584,467	4,318,604
73,055,903	53,792,587	54,685,952	53,706,283	53,712,035	53,667,695
96,613	96,613	96,613	96,613	30,253	30,253
435,215	0	0	0	0	0
750,104	739,672	739,672	739,672	135,675	135,675
1,264,511	798,507	598,839	639,280	109,299	109,299
0	0	0	0	66,360	46,396
0	0	0	0	2,088,060	1,969,078
1,032,852	622,710	656,729	600,029	1,151,787	798,481
14,842	6,328	6,328	6,328	6,328	6,328
318,606	316,899	316,899	316,899	316,899	316,899
473,043	1,145,434	1,164,434	1,145,434	1,145,434	1,034,111
813,114	813,114	813,114	813,114	813,114	813,114
143,997	138,150	138,150	138,150	138,150	138,150
8,805,484	0	640,551	231,751	231,751	559,572
10,686,336	19,414,954	19,414,954	19,414,954	19,414,954	19,414,954
717,061	2,128,774	2,139,049	2,158,049	2,280,636	2,067,833
4,008,421	3,961,541	3,961,541	3,961,541	3,961,541	3,961,541

LICKING COUNTY, OHIO





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 27, 2013