

Licking County, Ohio

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

For the year ended December 31, 2010





Dave Yost • Auditor of State

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

We have reviewed the *Independent Accountants' Report* of Licking County, prepared by Kennedy Cottrell Richards LLC, for the audit period January 1, 2010 through December 31, 2010. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

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

Dave Yost
Auditor of State

September 7, 2011

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LICKING COUNTY
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LICKING COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2010

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass Through Number	Disbursements
U.S. Department of Agriculture			
<i>Passed through the Ohio Department of Job and Family Services</i>			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-1011-11-5065	\$ 544,600
ARRA State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-1011-11-5065	191,321
Total U.S. Department of Agriculture			<u>735,921</u>
U.S. Department of Housing and Urban Development			
<i>Passed through Ohio Department of Development</i>			
Community Development Block Grants/State's Program	14.228	various	716,264
Home Investment Partnerships Program	14.239	various	186,923
Total U.S. Department of Housing and Urban Development			<u>903,187</u>
U. S. Department of Justice			
<i>Passed through the Ohio Office of Criminal Justice Services</i>			
Adolescent and Family Anger Management	16.523	2009-JB-015-A057	9,387
State Criminal Alien Assistance Program	16.606	2010H5580OHAP	2,155
Bullet Proof Vest	16.607	n/a	-
Public Safety Partnership and Community Policing Grants	16.710	2008CKWX0851	221,051
Edward Byrne Memorial Justice Assistance Grant	16.738	various	139,120
ARRA Edward Byrne Memorial Justice Assistance Grant	16.803	2009RAA022289	23,982
Total Justice Assistance Grant Cluster			<u>163,102</u>
<i>Passed through the City of Newark</i>			
Edward Byrne Memorial Justice Assistance Grant	16.738	n/a	7,770
Total U.S. Department of Justice			<u>403,465</u>
U.S. Department of Labor			
<i>Passed through Area 7 Workforce Investment Board</i>			
WIA Cluster:			
WIA Adult Program	17.258	n/a	238,218
ARRA WIA Adult Program	17.258	n/a	76,311
WIA Adult Program - Admin	17.258	n/a	18,613
ARRA WIA Adult Program - Admin	17.258	n/a	501
Total WIA - Adult			<u>333,643</u>
WIA Youth Activities	17.259	n/a	423,449
ARRA WIA Youth Activities	17.259	n/a	51,096
WIA Youth Activities - Admin	17.259	n/a	6,202
ARRA WIA Youth Activities - Admin	17.259	n/a	4,800
			<u>485,547</u>

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass Through Number	Disbursements
WIA Dislocated Workers	17.260	n/a	145,157
ARRA WIA Dislocated Workers	17.260	n/a	638,342
WIA Dislocated Workers - Admin	17.260	n/a	22,702
ARRA WIA Dislocated Workers - Admin	17.260	n/a	16,280
WIA Dislocated Workers	17.278	n/a	95,531
ARRA WIA Dislocated Workers	17.278	n/a	210,783
WIA Dislocated Workers - Admin	17.278	n/a	18,184
			<hr/> 1,146,979
Total WIA Cluster			<hr/> 1,966,169
Total U.S. Department of Labor			<hr/> 1,966,169
U.S. Department of Transportation			
<i>Direct Programs</i>			
Airport Improvement Program	20.106	various	114,596
Federal Transit Formula Grants	20.507	various	335,417
ARRA Federal Transit Formula Grants	20.507	various	339,921
Total Federal Transit Formula Grants			<hr/> 675,338
<i>Passed through Ohio Department of Transportation</i>			
Highway Planning and Construction Program	20.205	various	541,660
ARRA - Highway Planning and Construction	20.205	PID 86601	421,785
Total Highway Planning and Construction			<hr/> 963,445
Total U. S. Department of Transportation			<hr/> 1,753,379
U. S. Department of Education			
<i>Passed through State Rehabilitation Services and Commissions</i>			
Rehabilitation Services_Vocational Rehabilitation Grants to States	84.126	unknown	127,143
Total U.S. Department of Education			<hr/> 127,143
U.S. Election Assistance Commission			
<i>Passed through Ohio Secretary of State's Office</i>			
Help America Vote Act Requirements Payments	90.401	unknown	1,658
Total U.S. Election Assistance Commission			<hr/> 1,658
U.S. Department of Health and Human Services			
<i>Passed through the Ohio Department of Job and Family Services</i>			
Temporary Assistance for Needy Families	93.558	G-1011-11-5065	2,668,620
ARRA - Emergency Contingency Fund for Temporary Assistance for Needy Families State Programs	93.714	G-1011-11-5065	150,316
Total Temporary Assistance for Needy Families Cluster			<hr/> 2,818,936
Child Support Enforcement	93.563	G-1011-11-5065	1,371,550
ARRA Child Support Enforcement	93.563	G-1011-11-5065	1,269,540
			<hr/> 2,641,090

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass Through Number	Disbursements
Refugee and Entrant Assistance_State Administered Programs	93.566	G-1011-11-5065	53,222
Child Care and Development Fund Cluster:			
Child Care and Development Block Grant	93.575	G-1011-11-5065	11,708
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	G-1011-11-5065	232,725
Total Child Care and Development Fund Cluster			<u>244,433</u>
ARRA Community Services Block Grant	93.710	G-1011-11-5065	45,241
Child Welfare Services_State Grants	93.645	G-1011-11-5065	122,794
Foster Care_Title IV-E	93.658	G-1011-11-5065	2,536,953
ARRA Foster Care_Title IV-E	93.658	G-1011-11-5065	228,825
			<u>2,765,778</u>
Adoption Assistance	93.659	G-1011-11-5065	444,296
Chafee Foster Care Independence Program	93.674	G-1011-11-5065	24,492
Social Services Block Grant	93.667	G-1011-11-5065	1,209,846
Childrens Health Insurance Program	93.767	G-1011-11-5065	137,079
Medical Assistance Program	93.778	G-1011-11-5065	1,392,331
<i>Passed through Ohio Department of Developmental Disabilities</i>			
Social Services Block Grant	93.667	unknown	124,420
Medical Assistance Program	93.778	unknown	81,174
ARRA Medical Assistance Program	93.778	unknown	215,955
			<u>297,129</u>
<i>Passed through Ohio Secretary of State</i>			
HHS Grant Funds	93.617	unknown	12,477
Total U.S. Department of Health and Human Services			<u>12,333,564</u>
U. S. Department of Homeland Security			
<i>Passed through Ohio EMA</i>			
Special Projects - Interoperable Emergency Communications Grant Program	97.001	0000013915	4,744
Emergency Management Performance Grants	97.042	various	96,201
Homeland Security Grant Program	97.067	various	164,469
Total U.S. Department of Homeland Security			<u>265,414</u>
Total Federal Financial Assistance			<u><u>\$ 18,489,900</u></u>

LICKING COUNTY

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2010

Note A – Significant Accounting Policies

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

Note B – Matching Requirements

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

Note C – Transfers between Federal Programs

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

During fiscal year 2010, ODJFS transferred \$739,403 and \$0 of the County's Temporary Assistance for Needy Families (93.558) funds to the Social Services Block Grant program and Child Care Development program, respectively.

The Schedule of Expenditures of Federal Awards shows the County spent approximately \$2.1 million on the Temporary Assistance for Needy Families program. The amount reported for the Temporary Assistance for Needy Families program on the Schedule of Expenditures of Federal Awards excludes the amount ODJFS transferred to the Social Services Block Grant program and the Child Care and Development program. The amount ODJFS transferred to the Social Services Block Grant program is included in the federal program expenditures for this program. The amount ODJFS transferred to the Child Care and Development program is included in the federal program expenditures for this program. The following table shows the gross amount drawn for the Temporary Assistance for Needy Families program during the fiscal year 2010:

Total Temporary Assistance for Needy Families.....	\$ 2,829,593
Total reported as Social Services Block Grant.....	(739,403)
Total reported as Child Care and Development.....	<u>(0)</u>
Total reported as Temporary Assistance for Needy Families.....	<u>\$ 2,090,190</u>

Note D – Subrecipients

The reported expenditures for benefits under the Supplemental Nutrition Assistance Program (SNAP) (CFDA No. 10.551) are supported by both regularly appropriated funds and incremental funding made available under section 101 of the American Recovery and Reinvestment Act of 2009. The portion of total expenditures for SNAP benefits that is supported by Recovery Act funds varies according to fluctuations in the cost of the Thrifty Food Plan, and to changes in participating households' income, deductions, and assets. This condition prevents USDA from obtaining the regular and Recovery Act components of SNAP benefits expenditures through normal program reporting processes. As an alternative, USDA has computed a weighted average percentage to be applied to the national aggregate SNAP benefits provided to households in order to allocate an appropriate portion thereof to Recovery Act funds. This methodology generates valid results at the national aggregate level but not at the individual State level. Therefore, we cannot validly disaggregate the regular and Recovery Act components of our reported expenditures for SNAP benefits. At the national aggregate level, however, Recovery Act funds account for approximately 15 percent of USDA's total expenditures for SNAP benefits in the Federal fiscal year ended September 30, 2009."

LICKING COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2010**

Note E – Reclassification of 2009 Federal Expenditures

The Ohio Department of Job and Family Services (ODJFS) sub-awarded to Licking County, federal funding from the U.S. Department of Health and Human Services. Although these programs were administered at the County level, in July 2010 ODJFS adjusted some of the County's child care expenditures to align them with available funding sources. ODJFS' adjustments were retroactive to the beginning of the grant period (October 1, 2009). Therefore, these July 2010 adjustments affect 2009 calendar year program expenditures previously reported as follows:

<u>Child Care Cluster</u>	<u>CFDA#</u>	<u>Pass-Through Number</u>	<u>2009 Federal Expenditures Reported</u>	<u>July 2010 Adjustment</u>	<u>Adjusted 2009 Federal Expenditures Reported</u>
Child Care and Development Block Grant	93.575	G-89-20-1092	\$ 29,168	\$ -	\$ 29,168
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	G-89-20-1092 G-1011-11-5065	\$ 5,765,075	\$ (836,093)	\$ 4,928,982
ARRA - Child Care and Development Block Grant	93.713	G-89-20-1092 G-1011-11-5065	\$ 1,233,000	\$ -	\$ 1,233,000
Total			<u>\$ 7,027,243</u>	<u>\$ (836,093)</u>	<u>\$ 6,191,150</u>

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

Licking County
20 South Second Street
Newark, Ohio 43055

To the Board of County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the discretely presented component unit and remaining fund information of Licking County, (the County) as of and for the year ended December 31, 2010, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 28, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

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

We did note certain matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated June 28, 2011.

We intend this report solely for the information and use of management, the Board of County Commissioners, and federal awarding agencies and pass-through entities and others within the County. We intend it for no one other than these specified parties.

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

Kennedy Cottrell Richards LLC

June 28, 2011

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

Licking County, Ohio
20 South Second Street
Newark, Ohio 43055

To the Board of County Commissioners

Compliance

We have audited the compliance of Licking County, Ohio (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that apply to each of its major federal programs for the year ended December 31, 2010. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the laws, regulations, contracts and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing other procedures we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2010.

Internal Control over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could directly and materially affect a major federal program in order to determine our auditing procedures for the purpose of opining on compliance in accordance with OMB Circular A-133, but not for the purpose of opining on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

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

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

Schedule of Expenditures of Federal Awards

We have also audited the financial statements of the governmental activities, business-type activities, each major fund, and the discretely presented component unit and remaining fund information of the County, as of and for the year ended December 31, 2010, and have issued our report thereon dated June 28, 2011, except for our opinion on the federal awards expenditures schedule, for which the date is August 15, 2011. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements taken as a whole. The accompanying federal awards expenditures schedule provides additional information required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. This schedule was subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



Kennedy Cottrell Richards LLC
August 15, 2011

LICKING COUNTY, OHIO
SCHEDULE OF FINDINGS
DECEMBER 31, 2010

1. SUMMARY OF AUDITOR'S RESULTS
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(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any other significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified: Supplemental Nutrition Assistance Program Justice Assistance Grant Cluster Federal Transit Formula Grant Workforce Investment Act Cluster Highway Planning and Construction Temporary Assistance for Needy Families Cluster Child Support Enforcement Program Child Care and Development Fund Cluster
(d)(1)(vi)	Are there any reportable findings under § .510(a) of Circular A-133?	No
(d)(1)(vii)	Major Programs (list):	Supplemental Nutrition Assistance Program CFDA #10.561 CFDA #10.561 ARRA Justice Assistance Grant Cluster CFDA #16.738 CFDA #16.803 ARRA Federal Transit Formula Grant CFDA #20.507 CFDA #20.507 ARRA

LICKING COUNTY, OHIO
SCHEDULE OF FINDINGS
DECEMBER 31, 2010

		<p>Workforce Investment Act Cluster CFDA #17.258 Adult Program CFDA #17.258 Adult Program ARRA CFDA #17.258 Adult Program Admin. CFDA #17.258 Adult Program Admin. ARRA CFDA #17.259 Youth Activities CFDA #17.259 Youth Activities ARRA CFDA #17.259 Youth Activities Admin. CFDA #17.259 Youth Activities Admin. ARRA CFDA #17.260 Dislocated Workers CFDA #17.260 Dislocated Workers ARRA CFDA #17.260 Dislocated Workers Admin. CFDA #17.260 Dislocated Workers Admin. ARRA CFDA #17.278 Dislocated Workers CFDA #17.278 Dislocated Workers ARRA CFDA #17.278 Dislocated Workers Admin.</p> <p>Highway Planning and Construction CFDA #20.205 CFDA #20.205 ARRA</p> <p>Temporary Assistance for Needy Families Cluster CFDA #93.558 CFDA #93.714 ARRA</p> <p>Child Support Enforcement CFDA #93.563 CFDA #93.563 ARRA</p> <p>Child Care and Development Fund Cluster CFDA #93.575 CCDBG CFDA #93.596 CCDF</p>
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	\$554,697
(d)(1)(ix)	Low Risk Auditee?	No

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

None.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None.

LICKING COUNTY, OHIO
SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2010

Finding Number	Finding Summary	Fully Corrected ?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain:
2009-001	Material Weakness - Financial Reporting	Yes	
2009-002	Significant Deficiency - Cash Reconciliations	Yes	
2009-003	Noncompliance – Amended Certificates of Estimated Resources	Yes	
2009-004	Material Weakness – Federal Financial Reporting	Yes	

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2010

Comprehensive Annual Financial Report

Year Ended December 31, 2010

Licking County Ohio



LickingCounty

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COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2010

*Michael Smith
County Auditor*

*Prepared by the
Licking County Auditor's Office*



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Introduction



Michael L. Smith
Licking County Auditor

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

June 28, 2011

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, 2010 is hereby presented to its citizens. The report has been prepared in accordance with generally accepted accounting principles established by statements of the Governmental Accounting Standards Board (GASB), other authoritative pronouncements and guidelines recommended by the Government Finance Officers Association of the United States and Canada (GFOA).

Introduction

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

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

The Reporting Entity:

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

***Letter of Transmittal
For the Year Ended December 31, 2010***

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; Community Mental Health and Recovery Board of Licking and Knox Counties, Coshocton-Fairfield-Licking-Perry Solid Waste District, Licking County Cluster, Multi-County Juvenile Rehabilitation Facility, Licking County Area Transportation Study, Metropolitan Planning Organization, Heath-Newark-Licking County Port Authority, Licking County Children and Families First Council and Licking-Muskingum Community Based Correctional Facility.

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

County Organization and Services:

Licking County was established by an act of the State Legislature in 1808 and is located in the central part of the state. Newark is the County seat and is located approximately 30 miles east of Columbus and 10 miles north of interstate 70. The County is ranked as the second largest county in Ohio in terms of area. It's 688.05 square miles serves a residential population estimated at over 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. The upcoming 2011 fiscal year will be a reappraisal year. In addition, a triennial update is required every third year between reappraisals. The next triennial update will be in 2014. Upon collection by the County Treasurer, the County Auditor is responsible for distributing certain taxes to various political subdivisions including municipalities, villages, townships, school and library districts, special districts and County agencies. As chief fiscal officer, the Auditor must certify that funds for all contracts and obligations of the County have been lawfully appropriated and are available or in the process of collection before the contract or obligation is binding upon the County.

***Letter of Transmittal
For the Year Ended December 31, 2010***

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

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

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

Economic Outlook

The economic outlook for the County has improved with the addition of a one-half percent sales tax passed by the County Commissioners. The conservative approach taken by most elected officials for 2010 has helped with the 2010 general fund budget. The commissioners passed the annual appropriation in March of 2011 in the amount of \$44.3 million for the general fund.

Licking County is one of the fastest growing areas in Ohio. The 2010 unemployment rate for Licking County was 8.6%. Historically, Licking County has experienced lower unemployment rates than Ohio's and the nation as a whole.

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

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

The State of Ohio finished the widening and improvement of State Route 161. This area is just starting to see economic growth with commercial, industrial and residential development, benefiting the County, townships, villages and schools districts along State Route 161. This also has significantly improved the flow of traffic between Newark and Columbus for those who commute daily and for those who frequently travel to Columbus.

***Letter of Transmittal
For the Year Ended December 31, 2010***

Major Initiatives and Financial Planning

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

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

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

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

***Letter of Transmittal
For the Year Ended December 31, 2010***

Financial Information

Internal Control, Budgetary Control and the Accounting System:

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

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

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

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

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

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

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

***Letter of Transmittal
For the Year Ended December 31, 2010***

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

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

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

Risk Management:

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

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

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

Other Information

Independent Audit:

The basic financial statements of Licking County were audited by Kennedy Cottrell Richards LLC. The independent auditors' unqualified opinion has been included in this report.

Awards:

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Licking County, Ohio for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2009. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards in state and local government financial reporting. To be awarded a Certificate of Achievement, a governmental unit must prepare an easily readable and efficiently organized Comprehensive Annual Financial Report whose contents satisfy all program standards. The report must satisfy both generally accepted accounting principles (GAAP) and applicable legal requirements respective to the reporting entity.

***Letter of Transmittal
For the Year Ended December 31, 2010***

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

Public Disclosure:

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

Acknowledgments:

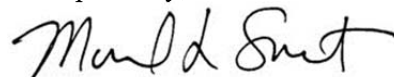
The publication of this report is the accumulation of many hours of dedicated work in the research, analysis and preparation of the financial statements and the accompanying notes and narratives. Sincere appreciation is extended to the many individuals who have worked diligently and contributed much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

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

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

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

Respectfully,



Michael L. Smith
Licking County Auditor

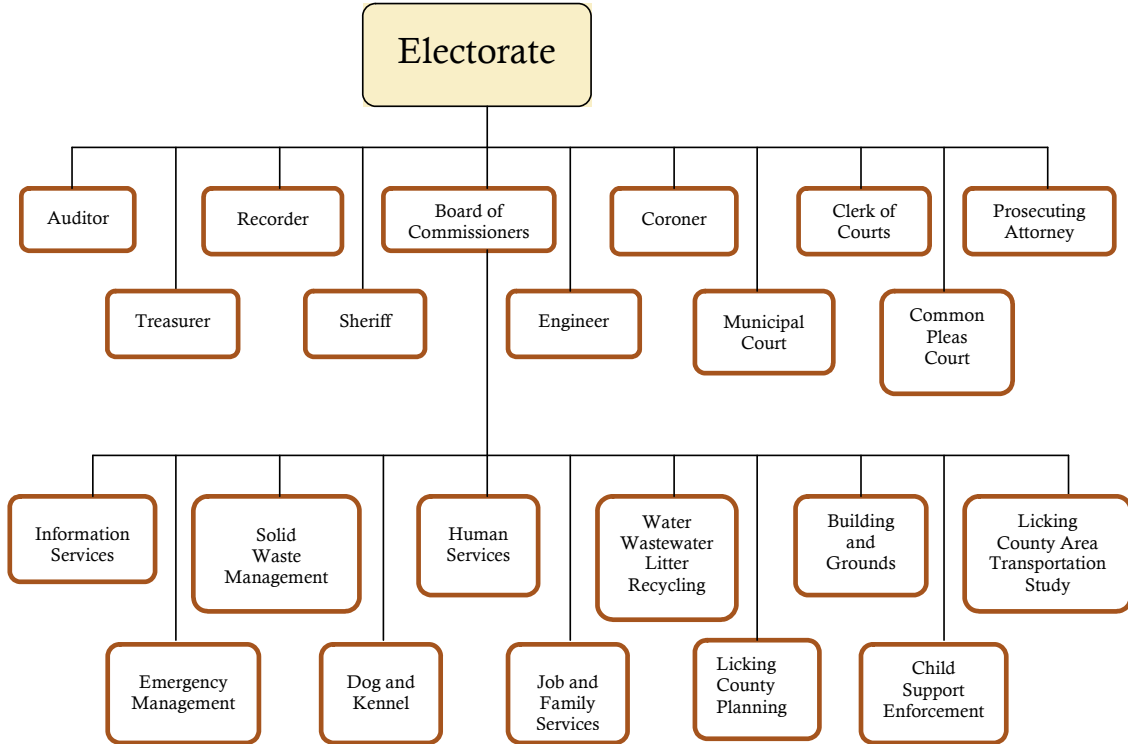
LICKING COUNTY, OHIO

**List of Elected Officials
For the Year Ended December 31, 2010**

<u>NAME</u>	<u>OFFICE</u>	<u>TERM EXPIRES</u>
BOARD OF COUNTY COMMISSIONERS		
Doug Smith	Commissioner	12/31/14
Timothy E. Bubb	Commissioner	01/01/13
Bradley B. Feightner	Commissioner	01/02/13
OTHER ELECTED OFFICIALS		
J. Terry Evans*	Auditor	03/13/11
Michael L. Smith*	Treasurer	09/01/13
Timothy Lollo	Engineer	01/06/13
Gary Walters	Clerk of Courts	01/06/13
Bryan Long	Recorder	01/06/13
Timothy (Randy) Thorp	Sheriff	01/06/13
Kenneth W. Oswalt	Prosecutor	01/06/13
Dr. Robert Raker	Coroner	01/06/13
COMMON PLEAS COURT		
Honorable Thomas Marcelain	Judge	02/08/15
Honorable David Branstool	Judge	12/31/12
<i>Domestic Division:</i>		
Honorable Richard P. Wright	Judge	12/31/14
Honorable Craig Baldwin	Judge	12/31/16
<i>Probate/Juvenile Division:</i>		
Honorable Robert Hoover	Judge	02/08/15
COUNTY MUNICIPAL COURT		
Honorable Michael Higgins	Judge	12/31/13
Honorable David Stansbury	Judge	12/31/11
Marcia J. Phelps	Clerk of Courts	12/31/13

*Effective January 1, 2011 Michael L. Smith was elected County Auditor for the term expiring March 13, 2015. Scott K. Ryan was elected County Treasurer for the term expiring September 2, 2013.

**County Organizational Chart
For the Year Ended December 31, 2010**



County Boards and Committees

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

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

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

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

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, 2009

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.



President

Executive Director

Financial



INDEPENDENT ACCOUNTANTS' REPORT

Licking County
20 South Second Street
Newark, Ohio 43055

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the discretely presented component unit and remaining fund information of Licking County, Ohio (the County), as of and for the year ended December 31, 2010, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the discretely presented component unit and remaining fund information of Licking County, Ohio, as of December 31, 2010, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General Fund, Public Assistance Fund, Board of Developmental Disabilities Fund, Children Services Fund, and Senior Citizen Levy Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2011, on our consideration of the Government's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis* and *Required budgetary comparison schedules*, as listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any other assurance.

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

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

Kennedy Cottrell Richards LLC

June 28, 2011

This discussion and analysis of Licking County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2010. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter, notes to the basic financial statements and financial statements to enhance their understanding of the County's financial performance.

FINANCIAL HIGHLIGHTS

Key financial highlights for 2010 are as follows:

- ❑ In total, net assets increased \$5,279,012. Net assets of governmental activities increased \$4,483,361, which represents a 4% change from 2009. Net assets of business-type activities increased \$795,651 or approximately 7% from 2009.
- ❑ General revenues accounted for \$56,429,468 in revenue or 53% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for \$50,598,608 or 47% of total revenues of \$107,028,076.
- ❑ The County had \$99,167,620 in expenses related to governmental activities; only \$47,554,926 of these expenses were offset by program specific charges for services, grants or contributions.
- ❑ Among major funds, the general fund had \$43,946,803 in revenues and \$40,074,845 in expenditures. The general fund's fund balance increased from \$8,062,731 to a balance of \$9,960,394.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

These statements are as follows:

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

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

Government-wide Statements

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

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

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

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

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

Fund Financial Statements

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

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

LICKING COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2010**

Unaudited

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

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

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The following table provides a summary of the County's net assets for 2010 compared to 2009.

	Governmental Activities		Business-type Activities		Total	
	2010	2009	2010	2009	2010	2009
Current and other assets	\$86,311,221	\$83,755,488	\$4,351,431	\$4,222,139	\$90,662,652	\$87,977,627
Capital assets, Net	66,910,306	66,565,866	18,836,470	18,725,135	85,746,776	85,291,001
Total assets	153,221,527	150,321,354	23,187,901	22,947,274	176,409,428	173,268,628
Long-term debt outstanding	11,892,888	12,773,583	10,403,715	11,001,779	22,296,603	23,775,362
Other liabilities	33,185,322	33,887,815	184,275	141,235	33,369,597	34,029,050
Total liabilities	45,078,210	46,661,398	10,587,990	11,143,014	55,666,200	57,804,412
Net assets						
Invested in capital assets, net of related debt	55,042,863	53,870,514	8,491,693	7,783,689	63,534,556	61,654,203
Restricted	27,214,456	23,768,761	0	0	27,214,456	23,768,761
Unrestricted	25,885,998	26,020,681	4,108,218	4,020,571	29,994,216	30,041,252
Total net assets	\$108,143,317	\$103,659,956	\$12,599,911	\$11,804,260	\$120,743,228	\$115,464,216

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LICKING COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2010**

Unaudited

Changes in Net Assets – The following table shows the changes in net assets for 2010 compared to 2009:

	Governmental Activities		Business-type Activities		Total	
	2010	2009	2010	2009	2010	2009
Revenues						
Program Revenues:						
Charges for Services and Sales	\$12,166,231	\$10,788,541	\$3,043,682	\$2,907,021	\$15,209,913	\$13,695,562
Operating Grants and Contributions	32,858,806	36,896,619	0	0	32,858,806	36,896,619
Capital Grants and Contributions	2,529,889	3,080,118	0	0	2,529,889	3,080,118
Total Program Revenues	47,554,926	50,765,278	3,043,682	2,907,021	50,598,608	53,672,299
General Revenues:						
Property Taxes	21,358,372	20,820,828	0	0	21,358,372	20,820,828
Sales Taxes	23,619,086	22,987,191	0	0	23,619,086	22,987,191
Intergovernmental, Unrestricted	7,242,261	7,481,461	0	0	7,242,261	7,481,461
Investment Earnings	683,859	1,167,578	785	159,710	684,644	1,327,288
Miscellaneous	3,525,105	3,604,133	0	0	3,525,105	3,604,133
Total General Revenues	56,428,683	56,061,191	785	159,710	56,429,468	56,220,901
Total Revenues	103,983,609	106,826,469	3,044,467	3,066,731	107,028,076	109,893,200
Program Expenses						
Public Safety	22,464,292	22,618,676	0	0	22,464,292	22,618,676
Health	4,691,348	4,738,081	0	0	4,691,348	4,738,081
Human Services	38,394,980	46,329,100	0	0	38,394,980	46,329,100
Conservation and Recreation	628,620	1,219,161	0	0	628,620	1,219,161
Community and Economic Development	946,386	1,341,034	0	0	946,386	1,341,034
Public Works	7,993,264	8,489,774	0	0	7,993,264	8,489,774
General Government	23,545,043	24,088,042	0	0	23,545,043	24,088,042
Interest and Fiscal Charges	503,687	524,122	0	0	503,687	524,122
Water	0	0	149,243	439,542	149,243	439,542
Wastewater	0	0	2,432,201	2,391,888	2,432,201	2,391,888
Total Expenses	99,167,620	109,347,990	2,581,444	2,831,430	101,749,064	112,179,420
Change in Net Assets Before Transfers	4,815,989	(2,521,521)	463,023	235,301	5,279,012	(2,286,220)
Transfers	(332,628)	(494,904)	332,628	494,904	0	0
Total Change in Net Assets	4,483,361	(3,016,425)	795,651	730,205	5,279,012	(2,286,220)
Beginning Net Assets - Restated	103,659,956	106,676,381	11,804,260	11,074,055	115,464,216	117,750,436
Ending Net Assets	\$108,143,317	\$103,659,956	\$12,599,911	\$11,804,260	\$120,743,228	\$115,464,216

Governmental Activities

Net assets of the County's governmental activities increased \$4,483,361. This represents a 4% change from 2009. A building code department was established in 2010, resulting in the increase in charges for services. A substantial decrease in Job and Family Service grants resulted in a decrease in operating grants as well as a corresponding decrease in human services expenses. A moderate improvement in economic conditions resulted in the increase in sales tax. A decrease in funding for the Licking Parks District as well as agriculture support resulted in the decrease in conservation and recreation.

LICKING COUNTY, OHIO

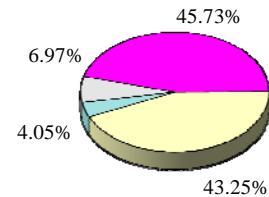
**Management's Discussion and Analysis
For the Year Ended December 31, 2010**

Unaudited

Tax revenue accounted for \$44,977,458 of the \$103,983,609 in total revenues for governmental activities. Sales tax accounted for \$23,619,086, or approximately 53% of total tax revenue.

The County's direct charges to users of governmental services totaled \$12,166,231. This amount represents 12% of total revenues for governmental activities and 26% of program specific revenues.

Revenue Sources	2010	Percent of Total
Intergovernmental, Unrestricted	\$7,242,261	6.97%
Program Revenues	47,554,926	45.73%
General Tax Revenues	44,977,458	43.25%
General Other	4,208,964	4.05%
Total Revenue	\$103,983,609	100.00%



Business-Type Activities

Net assets of the business-type activities increased \$795,651. This represents an approximately 7% increase from 2009 which can partly be attributed to contributed capital assets from the Governmental Activities in the amount of \$396,110. These programs had revenues of \$3,044,467 and expenses of \$2,581,444 for fiscal year 2010. Business-type activities receive no support from tax revenues and remain self-supporting.

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

The County's governmental funds reported a combined fund balance of \$35,012,698, above last year's total of \$32,821,678. The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2010 and 2009.

	Fund Balance December 31, 2010	Fund Balance December 31, 2009	Increase (Decrease)
General	\$9,960,394	\$8,062,731	\$1,897,663
Public Assistance	1,511,433	1,977,346	(465,913)
Board of Developmental Disabilities	5,607,646	5,661,135	(53,489)
Children's Services	1,558,200	1,016,239	541,961
Mental Health Levy	0	0	0
Senior Citizen Levy	788,758	834,017	(45,259)
Permanent Improvement	(2,698,880)	(1,682,838)	(1,016,042)
Other Governmental	18,285,147	16,953,048	1,332,099
Total	\$35,012,698	\$32,821,678	\$2,191,020

LICKING COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2010**

Unaudited

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

	2010 <u>Revenues</u>	2009 <u>Revenues</u>	Increase <u>(Decrease)</u>
Taxes	\$30,625,227	\$29,002,335	\$1,622,892
Intergovernmental Revenues	4,835,735	4,595,887	239,848
Charges for Services	5,741,468	4,438,129	1,303,339
Licenses and Permits	9,424	8,049	1,375
Investment Earnings	669,600	1,125,953	(456,353)
Fines and Forfeitures	167,623	173,955	(6,332)
All Other Revenue	1,897,726	1,879,244	18,482
Total	<u>\$43,946,803</u>	<u>\$41,223,552</u>	<u>\$2,723,251</u>

General Fund revenues in 2010 increased approximately 7% compared to revenues in 2009. The increase in taxes was a result of increases in both property tax receipts and sales tax receipts. A moderate improvement in economic conditions resulted in the increase in sales tax while the increase in property taxes can be attributed to an increase in the County’s inside millage rate. A building code department was established in 2010, resulting in the increase in charges for services. The decrease in investment earnings can be attributed to lower interest rates.

	2010 <u>Expenditures</u>	2009 <u>Expenditures</u>	Increase <u>(Decrease)</u>
Public Safety	\$18,805,229	\$19,131,476	(\$326,247)
Health	445,794	477,635	(31,841)
Human Services	2,696,806	2,665,996	30,810
Conservation and Recreation	628,620	1,219,161	(590,541)
Public Works	0	74,019	(74,019)
General Government	17,427,091	18,724,332	(1,297,241)
Capital Outlay	71,305	205,367	(134,062)
Total	<u>\$40,074,845</u>	<u>\$42,497,986</u>	<u>(\$2,423,141)</u>

Expenditures decreased \$2,423,141 or 6% from the prior year. A decrease in funding for the Licking Parks District as well as agriculture support resulted in the decrease in conservation and recreation. The decrease in General Government can be attributed to an overall decrease in expenditures across all departments. The General Fund is no longer paying the salary for the director of the water and waste water department, which resulted in the decrease in public works.

Public Assistance Fund – The County’s Public Assistance Fund experienced significant decreases in state grant support, which resulted in decreases in expenditures. Fund balance decreased 24%.

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

Children’s Services Fund – The County’s Children’s Services Fund reported a decrease in receipts in 2010 due to a decrease in grants and reimbursements, however a decrease in expenditures for foster care resulted in a fund balance increase of more than 50%.

LICKING COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2010**

Unaudited

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

Senior Citizen Levy Fund – The County's Senior Citizens Levy Fund remained stable, with revenues and expenditures remaining consistent with the previous year.

Permanent Improvement Fund – The Permanent Improvement Fund continued to report a negative fund balance due to general obligation notes payable reported in the fund. A Jobs Ready Site Grant accounted for the majority of revenues and expenditures in this fund during 2010.

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

During the course of 2010 the County amended its General Fund budget several times, none significant.

For the General Fund, original budgeted and final budgeted receipts were not significantly different. Actual receipts of charges for services were greater than the budgeted amounts due to building code receipts while investment earnings were less than expected. Original and final budgeted expenditures were not significantly different. Actual expenditures were approximately 5% less than the final budget. The largest components of the variance between final and actual expenditures were salaries and contractual services in the sheriff's department, contractual services in the veteran's services commission and contractual services within maintenance and operation. The General Fund had an adequate fund balance to cover expenditures.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of fiscal 2010 the County had \$85,746,776 net of accumulated depreciation invested in land, buildings, improvements, equipment, vehicles and infrastructure. Of this total, \$66,910,306 was related to governmental activities and \$18,836,470 to the business-type activities. The following table shows fiscal 2010 and 2009 balances:

	Governmental Activities		Increase (Decrease)
	2010	2009	
Land	\$6,878,348	\$6,878,348	\$0
Construction in Progress	3,741,978	2,310,268	1,431,710
Buildings and Improvements	20,506,424	20,048,802	457,622
Machinery and Equipment	13,039,018	11,911,377	1,127,641
Infrastructure	53,706,283	54,685,952	(979,669)
Less: Accumulated Depreciation	(30,961,745)	(29,268,881)	(1,692,864)
Totals	<u>\$66,910,306</u>	<u>\$66,565,866</u>	<u>\$344,440</u>

LICKING COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2010**

Unaudited

The increase in machinery and equipment can be attributed to a data site recovery network project as well as vehicle purchases in the sheriff's department. Construction in progress at year end consisted of a Jobs Ready Site construction project.

	Business - Type Activities		Increase (Decrease)
	2010	2009	
Land	\$144,478	\$144,478	\$0
Construction in Progress	1,058,415	640,551	417,864
Buildings	19,731,853	19,731,853	0
Machinery and Equipment	3,303,483	3,303,483	0
Infrastructure	4,774,655	4,774,655	0
Less: Accumulated Depreciation	(10,176,414)	(9,869,885)	(306,529)
Totals	<u>\$18,836,470</u>	<u>\$18,725,135</u>	<u>\$111,335</u>

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

Debt

At December 31, 2010, the County had \$7.8 million in general obligation bonds outstanding, \$675,000 due within one year. The following table summarizes the County's debt outstanding as of December 31, 2010 and 2009:

	2010	2009
Governmental Activities:		
General Obligation Bonds	\$7,630,000	\$8,410,138
Special Assessment Bonds	389,535	415,081
Capital Lease Payable	47,908	70,133
Compensated Absences	3,825,445	3,878,231
Total Governmental Activities	<u>11,892,888</u>	<u>12,773,583</u>
Business-Type Activities:		
General Obligation Bond	175,000	230,000
OWDA Loan Payable	9,854,189	10,368,808
OPWC Loan Payable	315,588	342,638
Compensated Absences	58,938	60,333
Total Business-Type Activities	<u>10,403,715</u>	<u>11,001,779</u>
Totals	<u>\$22,296,603</u>	<u>\$23,775,362</u>

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

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The economic outlook for the County has improved with the addition of a one-half percent sales tax passed by the County Commissioners. The conservative approach taken by most elected officials for 2010 has helped with the 2011 general fund budget. The commissioners passed the annual appropriation in March of 2011 in the amount of \$44.3 million for the general fund.

REQUESTS FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Michael L. Smith, Auditor of Licking County, Administration Building, 20 South Second Street, Newark, Ohio 43055 740-670-5040/ msmith@lcounty.com.

LICKING COUNTY, OHIO

**Statement of Net Assets
December 31, 2010**

	Governmental Activities	Business-Type Activities	Total
Assets:			
Pooled Cash and Investments	\$ 45,733,375	\$ 3,904,067	\$ 49,637,442
Cash and Cash Equivalents in Segregated Accounts	44,064	0	44,064
Cash and Cash Equivalents with Fiscal Agent	1,018,149	0	1,018,149
Investments	0	0	0
Receivables:			
Taxes	29,110,735	0	29,110,735
Accounts	376,481	338,992	715,473
Intergovernmental	5,758,869	0	5,758,869
Interest	33,822	0	33,822
Special Assessments	362,075	0	362,075
Loans	3,403,635	0	3,403,635
Inventory of Supplies at Cost	303,462	108,372	411,834
Prepaid Items	166,554	0	166,554
Non-Depreciable Capital Assets	10,620,326	1,202,893	11,823,219
Depreciable Capital Assets, Net	56,289,980	17,633,577	73,923,557
Total Assets	153,221,527	23,187,901	176,409,428
Liabilities:			
Accounts Payable	1,428,244	126,135	1,554,379
Accrued Wages and Benefits	1,849,107	27,269	1,876,376
Intergovernmental Payable	1,399,899	26,018	1,425,917
Claims Payable	947,681	0	947,681
Retainage Payable	3,260	0	3,260
Unearned Revenue	23,682,056	0	23,682,056
Compensated Absences Payable	11,940	0	11,940
Accrued Interest Payable	63,135	4,853	67,988
General Obligation Notes Payable	3,800,000	0	3,800,000
Long Term Liabilities:			
Due Within One Year	2,676,645	642,722	3,319,367
Due in More Than One Year	9,216,243	9,760,993	18,977,236
Total Liabilities	45,078,210	10,587,990	55,666,200

LICKING COUNTY, OHIO

Component Units	
Airport Authority	LICCO Incorporated
\$ 74,544	\$ 56,180
0	0
0	0
0	977,331
0	0
43	96,357
0	0
3	0
0	0
0	0
0	104,350
75	10,283
0	0
0	82,902
<u>74,665</u>	<u>1,327,403</u>
6,901	4,776
0	53,800
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
<u>6,901</u>	<u>58,576</u>

(Continued)

LICKING COUNTY, OHIO

Statement of Net Assets
December 31, 2010

	Governmental Activities	Business-Type Activities	Total
Net Assets:			
Invested in Capital Assets, Net of Related Debt	55,042,863	8,491,693	63,534,556
Restricted For:			
Capital Projects	1,170,600	0	1,170,600
Debt Service	3,786,553	0	3,786,553
Street Improvements	2,341,764	0	2,341,764
Job and Family Services	4,526,018	0	4,526,018
MRDD	6,054,517	0	6,054,517
Community and Economic Development	3,824,214	0	3,824,214
Public Safety	2,243,543	0	2,243,543
Senior Citizen Services	1,231,621	0	1,231,621
Recycling and Litter Control	76,284	0	76,284
Public Works	650,032	0	650,032
County Courts	762,836	0	762,836
Other Purposes	546,474	0	546,474
Unrestricted	25,885,998	4,108,218	29,994,216
Total Net Assets	\$ 108,143,317	\$ 12,599,911	\$ 120,743,228

See accompanying notes to the basic financial statements

Component Units	
Airport Authority	LICCO Incorporated
0	82,902
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
67,764	1,185,925
<u>\$ 67,764</u>	<u>\$ 1,268,827</u>

LICKING COUNTY, OHIO

**Statement of Activities
For the Year Ended December 31, 2010**

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
Public Safety	\$ 22,464,292	\$ 1,893,807	\$ 4,275,241	\$ 526,162
Health	4,691,348	400,967	0	0
Human Services	38,394,980	1,037,733	20,215,666	0
Conservation and Recreation	628,620	0	0	0
Community and Economic Development	946,386	148,498	831,212	0
Public Works	7,993,264	404,105	7,001,596	190,251
General Government	23,545,043	8,281,121	535,091	1,813,476
Interest and Fiscal Charges	503,687	0	0	0
Total Governmental Activities	99,167,620	12,166,231	32,858,806	2,529,889
Business-Type Activities:				
Water	149,243	379,710	0	0
Wastewater	2,432,201	2,663,972	0	0
Total Business-Type Activities	2,581,444	3,043,682	0	0
Total Primary Government	\$ 101,749,064	\$ 15,209,913	\$ 32,858,806	\$ 2,529,889
Component Units:				
Airport Authority	\$ 218,723	\$ 85,654	\$ 169,022	\$ 0
LICCO Incorporated	620,053	688,852	0	0
Total Component Units	\$ 838,776	\$ 774,506	\$ 169,022	\$ 0

General Revenues

Property Taxes Levied for:

General Purposes

Special Purposes

Sales Tax

Intergovernmental, Unrestricted

Investment Earnings

Miscellaneous

Transfers

Total General Revenues and Transfers

Change in Net Assets

Net Assets Beginning of Year

Net Assets End of Year

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

Net (Expense) Revenue and Changes in Net Assets			Component Units	
Governmental Activities	Business-Type Activities	Total	Airport Authority	LICCO Incorporated
\$ (15,769,082)	\$ 0	\$ (15,769,082)		
(4,290,381)	0	(4,290,381)		
(17,141,581)	0	(17,141,581)		
(628,620)	0	(628,620)		
33,324	0	33,324		
(397,312)	0	(397,312)		
(12,915,355)	0	(12,915,355)		
(503,687)	0	(503,687)		
(51,612,694)	0	(51,612,694)		
0	230,467	230,467		
0	231,771	231,771		
0	462,238	462,238		
(51,612,694)	462,238	(51,150,456)		
			\$ 35,953	\$ 0
			0	68,799
			35,953	68,799
6,698,113	0	6,698,113	0	0
14,660,259	0	14,660,259	0	0
23,619,086	0	23,619,086	0	0
7,242,261	0	7,242,261	0	0
683,859	785	684,644	37	93,710
3,525,105	0	3,525,105	0	0
(332,628)	332,628	0	0	0
56,096,055	333,413	56,429,468	37	93,710
4,483,361	795,651	5,279,012	35,990	162,509
103,659,956	11,804,260	115,464,216	31,774	1,106,318
\$ 108,143,317	\$ 12,599,911	\$ 120,743,228	\$ 67,764	\$ 1,268,827

LICKING COUNTY, OHIO

**Balance Sheet
Governmental Funds
December 31, 2010**

	General	Public Assistance	Board of Developmental Disabilities	Children's Services	Mental Health Levy
Assets:					
Pooled Cash and Investments	\$ 7,316,770	\$ 1,787,051	\$ 5,870,074	\$ 2,369,148	\$ 0
Cash and Cash Equivalents with Fiscal Agent	0	0	0	26,427	0
Receivables:					
Taxes	11,567,276	0	6,649,874	3,155,260	3,415,797
Accounts	158,477	0	0	0	0
Intergovernmental	842,950	1,303,760	581,228	253,115	251,607
Interest	33,822	0	0	0	0
Special Assessments	0	0	0	0	0
Loans	0	0	0	0	0
Interfund Receivable	15,000	137,768	0	0	0
Inventory of Supplies, at Cost	75,585	2,596	0	0	0
Prepaid Items	166,554	0	0	0	0
Total Assets	\$ 20,176,434	\$ 3,231,175	\$ 13,101,176	\$ 5,803,950	\$ 3,667,404
Liabilities:					
Accounts Payable	\$ 603,494	\$ 159,946	\$ 62,734	\$ 172,961	\$ 0
Accrued Wages and Benefits Payable	974,830	298,843	226,399	0	0
Intergovernmental Payable	445,064	137,238	60,569	544,338	0
Retainage Payable	0	0	0	0	0
Interfund Payable	0	0	0	137,768	0
Deferred Revenue	8,180,712	1,123,715	7,143,828	3,390,683	3,667,404
Compensated Absences Payable	11,940	0	0	0	0
Accrued Interest Payable	0	0	0	0	0
General Obligation Notes Payable	0	0	0	0	0
Total Liabilities	10,216,040	1,719,742	7,493,530	4,245,750	3,667,404
Fund Balance:					
Reserved for Encumbrances	857,940	732,270	570,648	183,519	0
Reserved for Prepaid Items	166,554	0	0	0	0
Reserved for Supplies Inventory	75,585	2,596	0	0	0
Reserved for Debt Service	0	0	0	0	0
Reserved for Loans Receivable	0	0	0	0	0
Undesignated, Unreserved in:					
General Fund	8,860,315	0	0	0	0
Special Revenue Funds	0	776,567	5,036,998	1,374,681	0
Capital Projects Funds (Deficit)	0	0	0	0	0
Total Fund Balance	9,960,394	1,511,433	5,607,646	1,558,200	0
Total Liabilities and Fund Balance	\$ 20,176,434	\$ 3,231,175	\$ 13,101,176	\$ 5,803,950	\$ 3,667,404

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

Senior Citizen Levy	Permanent Improvement	Other Governmental Funds	Total Governmental Funds
\$ 788,758	\$ 854,338	\$ 14,510,255	\$ 33,496,394
0	0	102,053	128,480
4,322,528	0	0	29,110,735
0	525	213,606	372,608
209,615	317,427	1,999,167	5,758,869
0	0	0	33,822
0	0	362,075	362,075
0	0	3,403,635	3,403,635
0	0	0	152,768
0	0	225,281	303,462
0	0	0	166,554
<u>\$ 5,320,901</u>	<u>\$ 1,172,290</u>	<u>\$ 20,816,072</u>	<u>\$ 73,289,402</u>
\$ 0	\$ 40,955	\$ 383,963	\$ 1,424,053
0	0	346,206	1,846,278
0	0	211,281	1,398,490
0	0	3,260	3,260
0	0	15,000	152,768
4,532,143	0	1,571,215	29,609,700
0	0	0	11,940
0	30,215	0	30,215
0	3,800,000	0	3,800,000
<u>4,532,143</u>	<u>3,871,170</u>	<u>2,530,925</u>	<u>38,276,704</u>
0	36,592	675,476	3,056,445
0	0	0	166,554
0	0	225,281	303,462
0	0	3,422,668	3,422,668
0	0	3,403,635	3,403,635
0	0	0	8,860,315
788,758	0	10,488,607	18,465,611
0	(2,735,472)	69,480	(2,665,992)
<u>788,758</u>	<u>(2,698,880)</u>	<u>18,285,147</u>	<u>35,012,698</u>
<u>\$ 5,320,901</u>	<u>\$ 1,172,290</u>	<u>\$ 20,816,072</u>	<u>\$ 73,289,402</u>

LICKING COUNTY, OHIO

***Reconciliation Of Total Governmental Fund Balances
To Net Assets Of Governmental Activities
December 31, 2010***

Total Governmental Fund Balances		\$ 35,012,698
<i>Amounts reported for governmental activities in the statement of net assets are different because</i>		
Capital Assets used in governmental activities are not resources and therefore are not reported in the funds.		66,910,306
Other long-term assets are not available to pay for current- period expenditures and therefore are deferred in the funds.		5,927,644
Internal service funds are used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.		12,218,477
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.		
General Obligation Bonds Payable	(7,630,000)	
Special Assessment Bonds Payable	(389,535)	
Capital Lease Payable	(47,908)	
Compensated Absences Payable	(3,825,445)	
Accrued Interest Payable	(32,920)	(11,925,808)
<i>Net Assets of Governmental Activities</i>		<u>\$ 108,143,317</u>

See accompanying notes to the basic financial statements



LICKING COUNTY, OHIO

**Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2010**

	General	Public Assistance	Board of Developmental Disabilities	Children's Services	Mental Health Levy
Revenues:					
Taxes	\$ 30,625,227	\$ 0	\$ 6,057,048	\$ 2,890,321	\$ 3,139,774
Intergovernmental Revenues	4,835,735	8,862,663	3,298,188	4,922,087	689,491
Charges for Services	5,741,468	0	0	0	0
Licenses and Permits	9,424	0	0	0	0
Investment Earnings	669,600	0	0	0	0
Special Assessments	0	0	0	0	0
Fines and Forfeitures	167,623	0	0	0	0
All Other Revenue	1,897,726	213,124	929,288	281,668	0
Total Revenue	43,946,803	9,075,787	10,284,524	8,094,076	3,829,265
Expenditures:					
Current:					
Public Safety	18,805,229	0	0	0	0
Health	445,794	0	0	0	3,829,265
Human Services	2,696,806	10,133,366	10,338,013	8,087,065	0
Conservation and Recreation	628,620	0	0	0	0
Community and Economic Development	0	0	0	0	0
Public Works	0	0	0	0	0
General Government	17,427,091	0	0	0	0
Capital Outlay	71,305	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest & Fiscal Charges	0	0	0	0	0
Total Expenditures	40,074,845	10,133,366	10,338,013	8,087,065	3,829,265
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,871,958	(1,057,579)	(53,489)	7,011	0
Other Financing Sources (Uses):					
Transfers In	66,921	592,084	0	534,950	0
Transfers Out	(2,017,034)	0	0	0	0
Total Other Financing Sources (Uses)	(1,950,113)	592,084	0	534,950	0
Net Change in Fund Balance	1,921,845	(465,495)	(53,489)	541,961	0
Fund Balance (Deficit) at Beginning of Year	8,062,731	1,977,346	5,661,135	1,016,239	0
Increase (Decrease) in Inventory Reserve	(24,182)	(418)	0	0	0
Fund Balance (Deficit) End of Year	\$ 9,960,394	\$ 1,511,433	\$ 5,607,646	\$ 1,558,200	\$ 0

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

Senior Citizen Levy	Permanent Improvement	Other Governmental Funds	Total Governmental Funds
\$ 2,573,116	\$ 0	\$ 0	\$ 45,285,486
584,973	2,261,461	16,559,341	42,013,939
0	0	5,092,315	10,833,783
0	0	410,894	420,318
0	20	721	670,341
0	0	183,479	183,479
0	0	599,607	767,230
0	51,268	152,031	3,525,105
<u>3,158,089</u>	<u>2,312,749</u>	<u>22,998,388</u>	<u>103,699,681</u>
0	0	3,328,081	22,133,310
0	0	375,325	4,650,384
3,203,348	0	4,210,622	38,669,220
0	0	0	628,620
0	0	981,151	981,151
0	0	6,737,531	6,737,531
0	0	5,660,707	23,087,798
0	3,317,576	2,970	3,391,851
0	0	805,684	805,684
0	68,215	439,321	507,536
<u>3,203,348</u>	<u>3,385,791</u>	<u>22,541,392</u>	<u>101,593,085</u>
(45,259)	(1,073,042)	456,996	2,106,596
0	57,000	1,103,482	2,354,437
0	0	(273,921)	(2,290,955)
0	57,000	829,561	63,482
(45,259)	(1,016,042)	1,286,557	2,170,078
834,017	(1,682,838)	16,953,048	32,821,678
0	0	45,542	20,942
<u>\$ 788,758</u>	<u>\$ (2,698,880)</u>	<u>\$ 18,285,147</u>	<u>\$ 35,012,698</u>

LICKING COUNTY, OHIO

**Reconciliation Of The Statement Of Revenues, Expenditures
And Changes In Fund Balances Of Governmental Funds
To The Statement Of Activities
For The Year Ended December 31, 2010**

Net Change in Fund Balances - Total Governmental Funds \$ 2,170,078

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

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

Capital Outlay	3,544,469	
Depreciation Expense	<u>(3,093,167)</u>	451,302

Governmental Funds only report the disposal of assets to the extent proceeds are received from sale. In the statement of activities, a gain or loss is reported on the disposal. This is the amount of the loss on the disposal of capital assets net of proceeds received. (106,862)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. 270,410

The issuance of long-term debt provides current financial resources to funds, but has no effect on net assets. In addition, the payment of debt principal is an expenditure in the governmental funds, but reduces long-term liabilities in the statement of net assets.

Capital Lease Principal Retirement	22,225	
General Obligation Bond Principal Payment	780,138	
Special Assessment Bond Principal Payment	<u>25,546</u>	827,909

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. 3,849

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.

Compensated Absences	37,760	
Change in Inventory	<u>20,942</u>	58,702

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

Governmental fund expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service funds are allocated among the governmental activities. 807,973

Change in Net Assets of Governmental Activities \$ 4,483,361

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

**Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2010**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 29,903,919	\$ 29,900,400	\$ 30,467,273	\$ 566,873
Intergovernmental Revenue	4,700,553	4,700,000	4,821,343	121,343
Charges for Services	4,954,883	4,954,300	5,761,135	806,835
Licenses and Permits	8,101	8,100	9,424	1,324
Investment Earnings	1,149,135	1,149,000	750,977	(398,023)
Fines and Forfeitures	171,020	171,000	172,181	1,181
All Other Revenues	1,830,268	1,830,053	1,895,005	64,952
Total Revenues	<u>42,717,879</u>	<u>42,712,853</u>	<u>43,877,338</u>	<u>1,164,485</u>
Expenditures:				
Current:				
Public Safety	19,701,667	19,915,373	19,303,998	611,375
Health	445,165	449,994	435,008	14,986
Human Services	3,153,384	3,187,589	2,846,458	341,131
Conservation and Recreation	621,874	628,620	628,620	0
Public Works	343	347	347	0
General Government	19,418,875	19,629,512	18,666,068	963,444
Capital Outlay	115,824	117,080	100,130	16,950
Total Expenditures	<u>43,457,132</u>	<u>43,928,515</u>	<u>41,980,629</u>	<u>1,947,886</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(739,253)	(1,215,662)	1,896,709	3,112,371
Other Financing Sources (Uses):				
Transfers In	876,921	876,921	1,176,921	300,000
Transfers Out	(3,708,724)	(3,708,724)	(3,127,034)	581,690
Advances In	144,000	144,000	102,850	(41,150)
Total Other Financing Sources (Uses):	<u>(2,687,803)</u>	<u>(2,687,803)</u>	<u>(1,847,263)</u>	<u>840,540</u>
Net Change in Fund Balance	(3,427,056)	(3,903,465)	49,446	3,952,911
Fund Balance at Beginning of Year	4,649,437	4,649,437	4,649,437	0
Prior Year Encumbrances	1,390,209	1,390,209	1,390,209	0
Fund Balance at End of Year	<u>\$ 2,612,590</u>	<u>\$ 2,136,181</u>	<u>\$ 6,089,092</u>	<u>\$ 3,952,911</u>

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

**Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Public Assistance Fund
For the Year Ended December 31, 2010**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 18,529,599	\$ 11,502,313	\$ 9,222,610	\$ (2,279,703)
All Other Revenues	<u>287,554</u>	<u>178,500</u>	<u>213,386</u>	<u>34,886</u>
Total Revenues	<u>18,817,153</u>	<u>11,680,813</u>	<u>9,435,996</u>	<u>(2,244,817)</u>
Expenditures:				
Current:				
Human Services	<u>19,954,627</u>	<u>13,464,319</u>	<u>12,084,854</u>	<u>1,379,465</u>
Total Expenditures	<u>19,954,627</u>	<u>13,464,319</u>	<u>12,084,854</u>	<u>1,379,465</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,137,474)	(1,783,506)	(2,648,858)	(865,352)
Other Financing Sources (Uses):				
Transfers In	1,474,000	1,474,000	1,596,057	122,057
Transfers Out	<u>(1,100,485)</u>	<u>(1,100,485)</u>	<u>(1,003,973)</u>	<u>96,512</u>
Total Other Financing Sources (Uses)	<u>373,515</u>	<u>373,515</u>	<u>592,084</u>	<u>218,569</u>
Net Change in Fund Balance	(763,959)	(1,409,991)	(2,056,774)	(646,783)
Fund Balance at Beginning of Year	2,336,432	2,336,432	2,336,432	0
Prior Year Encumbrances	<u>585,255</u>	<u>585,255</u>	<u>585,255</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 2,157,728</u>	<u>\$ 1,511,696</u>	<u>\$ 864,913</u>	<u>\$ (646,783)</u>

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

**Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Board of Developmental Disabilities Fund
For the Year Ended December 31, 2010**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 5,728,356	\$ 5,728,356	\$ 6,057,048	\$ 328,692
Intergovernmental Revenues	4,058,457	4,058,457	3,590,743	(467,714)
All Other Revenues	483,300	483,300	931,359	448,059
Total Revenues	<u>10,270,113</u>	<u>10,270,113</u>	<u>10,579,150</u>	<u>309,037</u>
Expenditures:				
Current:				
Human Services	<u>12,389,004</u>	<u>12,376,285</u>	<u>11,221,673</u>	<u>1,154,612</u>
Total Expenditures	<u>12,389,004</u>	<u>12,376,285</u>	<u>11,221,673</u>	<u>1,154,612</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,118,891)	(2,106,172)	(642,523)	1,463,649
Fund Balance at Beginning of Year	5,247,574	5,247,574	5,247,574	0
Prior Year Encumbrances	<u>626,152</u>	<u>626,152</u>	<u>626,152</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 3,754,835</u>	<u>\$ 3,767,554</u>	<u>\$ 5,231,203</u>	<u>\$ 1,463,649</u>

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

**Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Children’s Services Fund
For the Year Ended December 31, 2010**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 2,553,077	\$ 2,570,751	\$ 2,890,321	\$ 319,570
Intergovernmental Revenues	3,994,693	4,022,348	4,940,774	918,426
All Other Revenues	346,601	349,000	289,668	(59,332)
Total Revenues	6,894,371	6,942,099	8,120,763	1,178,664
Expenditures:				
Current:				
Human Services	8,897,146	8,897,146	8,347,282	549,864
Total Expenditures	8,897,146	8,897,146	8,347,282	549,864
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,002,775)	(1,955,047)	(226,519)	1,728,528
Other Financing Sources (Uses):				
Transfers In	4,100,000	4,100,000	3,596,360	(503,640)
Transfers Out	(3,721,231)	(3,721,231)	(3,198,769)	522,462
Total Other Financing Sources (Uses)	378,769	378,769	397,591	18,822
Net Change in Fund Balance	(1,624,006)	(1,576,278)	171,072	1,747,350
Fund Balance at Beginning of Year	1,214,155	1,214,155	1,214,155	0
Prior Year Encumbrances	721,528	721,528	721,528	0
Fund Balance at End of Year	\$ 311,677	\$ 359,405	\$ 2,106,755	\$ 1,747,350

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

**Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Senior Citizen Levy Fund
For the Year Ended December 31, 2010**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 2,624,099	\$ 2,624,099	\$ 2,573,116	\$ (50,983)
Intergovernmental Revenues	<u>596,563</u>	<u>596,563</u>	<u>584,973</u>	<u>(11,590)</u>
Total Revenues	<u>3,220,662</u>	<u>3,220,662</u>	<u>3,158,089</u>	<u>(62,573)</u>
Expenditures:				
Current:				
Human Services	<u>3,203,348</u>	<u>3,203,348</u>	<u>3,203,348</u>	<u>0</u>
Total Expenditures	<u>3,203,348</u>	<u>3,203,348</u>	<u>3,203,348</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	17,314	17,314	(45,259)	(62,573)
Fund Balance at Beginning of Year	<u>834,017</u>	<u>834,017</u>	<u>834,017</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 851,331</u>	<u>\$ 851,331</u>	<u>\$ 788,758</u>	<u>\$ (62,573)</u>

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

**Statement of Net Assets
Proprietary Funds
December 31, 2010**

	Water	Wastewater	Total	Governmental Activities- Internal Service Fund
Assets:				
Current Assets:				
Pooled Cash and Investments	\$ 457,582	\$ 3,446,485	\$ 3,904,067	\$ 12,236,981
Cash and Cash Equivalents with Fiscal Agent	0	0	0	933,733
Receivables:				
Accounts	42,580	296,412	338,992	3,873
Inventory of Supplies at Cost	54,186	54,186	108,372	0
Total Current Assets	554,348	3,797,083	4,351,431	13,174,587
Noncurrent Assets:				
Non Depreciable Capital Assets	832,992	369,901	1,202,893	0
Depreciable Capital Assets, Net	678,861	16,954,716	17,633,577	0
Total Noncurrent Assets	1,511,853	17,324,617	18,836,470	0
Total Assets	2,066,201	21,121,700	23,187,901	13,174,587
Liabilities:				
Current Liabilities:				
Accounts Payable	426	125,709	126,135	4,191
Accrued Wages & Benefits	0	27,269	27,269	2,829
Intergovernmental Payable	14,331	11,687	26,018	1,409
Claims Payable	0	0	0	947,681
Compensated Absences Payable - Current	0	35,219	35,219	11,736
Accrued Interest Payable	747	4,106	4,853	0
OPWC Loans Payable - Current	0	18,034	18,034	0
OWDA Loans Payable - Current	0	534,469	534,469	0
General Obligation Bonds Payable - Current	55,000	0	55,000	0
Total Current Liabilities	70,504	756,493	826,997	967,846
Noncurrent Liabilities				
Compensated Absences Payable	0	23,719	23,719	3,336
General Obligation Bonds Payable	120,000	0	120,000	0
OWDA Loans Payable	0	9,319,720	9,319,720	0
OPWC Loans Payable	0	297,554	297,554	0
Total Noncurrent Liabilities	120,000	9,640,993	9,760,993	3,336
Total Liabilities	190,504	10,397,486	10,587,990	971,182
Net Assets:				
Invested in Capital Assets, net of debt	1,336,853	7,154,840	8,491,693	0
Unrestricted	538,844	3,569,374	4,108,218	12,203,405
Total Net Assets	\$ 1,875,697	\$ 10,724,214	\$ 12,599,911	\$ 12,203,405

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

**Statement of Revenues, Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2010**

	Water	Wastewater	Total	Governmental Activities - Internal Service Funds
Operating Revenues:				
Charges for Services	\$ 379,710	\$ 2,662,356	\$ 3,042,066	\$ 14,941,608
Other Operating Revenue	0	1,616	1,616	0
Total Operating Revenues	379,710	2,663,972	3,043,682	14,941,608
Operating Expenses:				
Personal Services	0	1,043,568	1,043,568	194,008
Contractual Services	103,945	843,145	947,090	1,190,222
Materials and Supplies	2,722	104,579	107,301	282
Depreciation	29,896	276,633	306,529	0
Health Insurance Claims	0	0	0	12,762,516
Other Operating Expenses	1,127	66,435	67,562	125
Total Operating Expenses	137,690	2,334,360	2,472,050	14,147,153
Operating Income	242,020	329,612	571,632	794,455
Nonoperating Revenue (Expenses):				
Investment Earnings	778	7	785	13,518
Interest Expense	(11,553)	(97,841)	(109,394)	0
Total Nonoperating Revenues (Expenses)	(10,775)	(97,834)	(108,609)	13,518
Income Before Transfers and Contributions	231,245	231,778	463,023	807,973
Transfers and Contributions:				
Transfers In	0	60,061	60,061	0
Transfers Out	(123,543)	0	(123,543)	0
Capital Contributions	396,110	0	396,110	0
Total Transfers and Contributions	272,567	60,061	332,628	0
Change in Net Assets	503,812	291,839	795,651	807,973
Net Assets Beginning of Year	1,371,885	10,432,375	11,804,260	11,395,432
Net Assets End of Year	\$ 1,875,697	\$ 10,724,214	\$ 12,599,911	\$ 12,203,405

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

**Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2010**

	Water	Wastewater	Totals	Governmental- Activities Internal Service
<u>Cash Flows from Operating Activities:</u>				
Cash Received from Customers	\$348,575	\$2,555,820	\$2,904,395	\$14,400,800
Cash Payments for Goods and Services	(144,933)	(948,686)	(1,093,619)	(13,392,952)
Cash Payments to Employees	0	(1,080,846)	(1,080,846)	(217,702)
Net Cash Provided by Operating Activities	<u>203,642</u>	<u>526,288</u>	<u>729,930</u>	<u>790,146</u>
<u>Cash Flows from Noncapital Financing Activities</u>				
Transfers In	0	60,061	60,061	0
Transfers Out	(123,543)	0	(123,543)	0
Net Cash Provided (Used) for Noncapital Financing Activities	<u>(123,543)</u>	<u>60,061</u>	<u>(63,482)</u>	<u>0</u>
<u>Cash Flows from Capital and Related Financing Activities:</u>				
Acquisition and Construction of Assets	0	(21,754)	(21,754)	0
OWDA Loan Principal Retirement	0	(514,619)	(514,619)	0
OPWC Loan Principal Retirement	0	(27,050)	(27,050)	0
Principal Paid on General Obligation Bond	(55,000)	0	(55,000)	0
Interest Paid on All Debt	(11,788)	(93,735)	(105,523)	0
Net Cash Used by Capital and Related Financing Activities	<u>(66,788)</u>	<u>(657,158)</u>	<u>(723,946)</u>	<u>0</u>
<u>Cash Flows from Investing Activities:</u>				
Receipt of Interest	856	7	863	13,518
Net Cash Provided by Investing Activities	<u>856</u>	<u>7</u>	<u>863</u>	<u>13,518</u>
Net Increase (Decrease) in Cash and Cash Equivalents	14,167	(70,802)	(56,635)	803,664
Cash and Cash Equivalents at Beginning of Year	<u>443,415</u>	<u>3,517,287</u>	<u>3,960,702</u>	<u>12,367,050</u>
Cash and Cash Equivalents at End of Year	<u>\$457,582</u>	<u>\$3,446,485</u>	<u>\$3,904,067</u>	<u>\$13,170,714</u>
<u>Reconciliation of Cash and</u>				
<u>Cash Equivalents per the Statement of Net Assets:</u>				
Cash and Cash Equivalents	\$457,582	\$3,446,485	\$3,904,067	\$12,236,981
Cash and Cash Equivalents with Fiscal Agent	0	0	0	933,733
Cash and Cash Equivalents at End of Year	<u>\$457,582</u>	<u>\$3,446,485</u>	<u>\$3,904,067</u>	<u>\$13,170,714</u>

(Continued)

LICKING COUNTY, OHIO

	<u>Water</u>	<u>Wastewater</u>	<u>Totals</u>	<u>Governmental- Activities Internal Service</u>
<u>Reconciliation of Operating Income to Net Cash</u>				
<u>Provided by Operating Activities:</u>				
Operating Income	\$242,020	\$329,612	\$571,632	\$794,455
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:				
Depreciation Expense	29,896	276,633	306,529	0
Changes in Assets and Liabilities:				
Increase in Accounts Receivable	(31,135)	(108,152)	(139,287)	(3,873)
Increase in Inventory	(23,359)	(23,359)	(46,718)	0
Increase (Decrease) in Accounts Payable	(423)	90,020	89,597	(136,808)
Decrease in Accrued Wages and Benefits	0	(36,047)	(36,047)	(8,688)
Increase (Decrease) in Intergovernmental Payable	(13,357)	(1,024)	(14,381)	20
Increase in Claims Payable	0	0	0	160,066
Decrease in Compensated Absences	0	(1,395)	(1,395)	(15,026)
Total Adjustments	<u>(38,378)</u>	<u>196,676</u>	<u>158,298</u>	<u>(4,309)</u>
Net Cash Provided by Operating Activities	<u>\$203,642</u>	<u>\$526,288</u>	<u>\$729,930</u>	<u>\$790,146</u>

Schedule of Noncash Investing, Capital and Financing Activities:

During 2010 the Water Fund received \$396,110 of contributed capital assets from Governmental Activities.

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

**Statement of Assets and Liabilities
Fiduciary Funds
December 31, 2010**

	<u>Agency</u>
Assets:	
Pooled Cash and Investments	\$ 21,119,907
Cash and Cash Equivalents in Segregated Accounts	1,791,308
Receivables:	
Taxes	171,656,300
Intergovernmental	1,360,517
Special Assessments	<u>13,482,957</u>
Total Assets	<u>209,410,989</u>
Liabilities:	
Intergovernmental Payable	195,241,472
Undistributed Monies	<u>14,169,517</u>
Total Liabilities	<u>\$ 209,410,989</u>

See accompanying notes to the basic financial statements

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2010***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Licking County, Ohio (The County), was created in 1808. The County is governed by a board of three commissioners elected by the voters of the County. Other officials elected by the voters of the County who manage various segments of the County's operations are the County Auditor, County Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecutor, Sheriff, two General Division Common Pleas Court Judges, two Domestic Relations Judges and one Juvenile/Probate Judge.

Although the elected officials manage the internal operations of their respective departments, the County Commissioners authorize expenditures as well as serve as the budget and taxing authority, contracting body and the chief administrators of public services for the County, including the departments of the elected officials noted above.

The accompanying basic financial statements comply with the provisions of GASB Statement No. 14, "*The Financial Reporting Entity*," in that the financial statements include all organizations, activities, functions and component units for which the County (the primary government) is financially accountable. Financial accountability is defined as the appointment of a voting majority of a legally separate organization's governing body and either (1) the County's ability to impose its will over the organization, or (2) the potential that the organization will provide a financial benefit to or impose a financial burden on the County. Based on the foregoing, the County's financial reporting entity includes all funds, agencies, boards and commissions that are part of the primary government. For Licking County, this includes the Children's Services Board, the Board of Developmental Disabilities, the Alcohol, Drug Addiction and Mental Health Services Board, and all departments and activities that are directly operated by the elected County Officials. The County owns and operates a water treatment and distribution system and a wastewater treatment and collection system, which are reported as enterprise funds. In addition, Licking County (the primary government) has two component units, LICCO, Incorporated, and the Licking County Regional Airport Authority.

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2010***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

LICCO, Incorporated – LICCO Incorporated is a legally separate, not-for-profit corporation, served by a self-appointing board of trustees. LICCO Incorporated, under a contractual agreement with the Licking County Board of Development Disabilities, provides sheltered employment for mentally retarded or handicapped adults in Licking County. Based on the significant services and resources provided by the County to LICCO, Incorporated and their sole purpose of providing assistance to the retarded and handicapped adults of Licking County, LICCO Incorporated, is reflected as a component unit of Licking County. LICCO Incorporated operates on a fiscal year ending December 31. Separately issued financial statements can be obtained from LICCO Incorporated, 500 Industrial Parkway, Heath, Ohio 43056.

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

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

B. Basis of Presentation - Fund Accounting

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

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

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2010**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

The following fund types are used by the County:

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

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

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

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

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

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

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2010***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

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

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

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

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

Internal Service Fund- is used to account for the financing of goods or services by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost reimbursement basis. The County's internal service fund accounts for self insured employee medical and dental benefits.

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

C. Basis of Presentation – Financial Statements

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

The government-wide statements are prepared using the economic resources measurement focus. This is the same approach used in the preparation of the proprietary fund financial statements but differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds. Interfund receivables and payables between governmental and business-type activities have been eliminated in the government-wide Statement of Net Assets. Transfers between governmental funds are eliminated on the government-wide Statement of Activities. These eliminations minimize the duplicating effect on assets, liabilities, revenues, and expenses within the governmental and business-type activities total column.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2010***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation – Financial Statements (Continued)

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

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

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

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

D. Basis of Accounting

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2010***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Basis of Accounting (Continued)

The financial statements of the governmental funds are prepared using the modified accrual basis of accounting. Under this basis, revenues are recorded when susceptible to accrual, i.e., both measurable and available. The term "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period, which for the County is 60 days after year end. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt which is recognized when due. Revenues which are measurable but not considered available, such as delinquent real and personal property taxes for which availability is indeterminate, are recorded as deferred revenue. Property taxes which are measurable at December 31, 2010 but not available, are recorded as deferred revenue.

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied and the revenue is available. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specific purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. Revenue considered susceptible to accrual at year end include interest on investments, state levied locally shared taxes (including motor vehicle license fees), sales taxes, local government assistance, and grants. Other revenue, including licenses, permits, certain charges for services and miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received.

Special assessment installments which are measurable, but not available at December 31, are recorded as deferred revenue. Property taxes measurable as of December 31, 2010, but which are not intended to finance 2010 operations and delinquent property taxes, whose availability is indeterminate, are recorded as deferred revenue as further described in Note 4.

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2010***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process

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

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

1. Tax Budget

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

2. Estimated Resources

The County Budget Commission reviews estimated revenue and determines if the budget substantiates a need to levy all or part of previously authorized taxes. The Budget Commission then certifies its actions to the County by September 1 of each year. As part of the certification process, the County receives an official certificate of estimated resources stating the projected receipts by fund. Prior to December 31, the County must revise its budget so the total contemplated expenditures from any fund during the ensuing fiscal year do not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriations measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered fund balances from the preceding year. The certificate may be further amended during the year if a new source of revenue is identified or actual receipts exceed current estimates. The amounts reported on the budgetary statement reflect the amounts in the final amended official certificate of estimated resources issued during 2010.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2010***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

3. Appropriations

A temporary appropriations resolution to control expenditures may be passed on or about January 1 of each year for the period January 1 through March 31. An annual appropriations resolution must be passed by April 1 of each year for the period January 1 through December 31. The appropriations resolution establishes spending controls at the fund, function, department and object level. The appropriations resolution may be amended during the year by resolution of the County Commissioners as additional information becomes available, provided that total fund appropriations do not exceed current estimated resources. Expenditures may not legally exceed budgeted appropriations at the object level. During 2010, several supplemental appropriations were necessary to budget the use of contingency funds, intergovernmental grant proceeds and capital improvement projects. Administrative control is maintained through the establishment of more detailed line-item budgets. Management may transfer appropriations within the object level (among line items) for an organizational unit and/or department provided total appropriations for that object and organizational unit and/or department do not exceed amounts established by the County Commissioners.

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

4. Lapsing of Appropriations

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

5. Budgetary Basis of Accounting

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

LICKING COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2010**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

5. Budgetary Basis of Accounting (Continued)

A reconciliation of the results of operations for 2010 from the GAAP basis to the budgetary basis is shown below:

	Net Change in Fund Balances				
	General Fund	Public Assistance Fund	Board of Developmental Disabilities Fund	Children's Services Fund	Senior Citizens Levy Fund
GAAP Basis (as reported)	\$1,921,845	(\$465,495)	(\$53,489)	\$541,961	(\$45,259)
Increase (Decrease):					
Accrued Revenues at December 31, 2010 received during 2011	(4,318,963)	(317,813)	(87,274)	(17,336)	0
Accrued Revenues at December 31, 2009 received during 2010	4,352,348	540,254	381,900	44,379	0
Accrued Expenditures at December 31, 2010 paid during 2011	2,035,328	596,027	349,702	855,067	0
Accrued Expenditures at December 31, 2009 paid during 2010	(2,715,075)	(1,487,609)	(594,491)	(990,606)	0
2009 Prepays for 2010	168,195	0	0	0	0
2010 Prepays for 2011	(166,554)	0	0	0	0
Outstanding Encumbrances	(1,227,678)	(922,138)	(638,871)	(262,393)	0
Budget Basis	<u>\$49,446</u>	<u>(\$2,056,774)</u>	<u>(\$642,523)</u>	<u>\$171,072</u>	<u>(\$45,259)</u>

F. Cash and Cash Equivalents

During fiscal year 2010, cash and cash equivalents included amounts in demand deposits, certificate of deposits with original maturities of three months or less, a repurchase agreement and the State Treasury Asset Reserve (STAR Ohio). STAR Ohio is a very liquid investment and is reported as a cash equivalent in the basic financial statements.

The County Treasurer pools cash for investment and resource management purposes. Each fund's equity in pooled cash and investments represents the balance on hand as if each had maintained its own cash and investment account. For purposes of the statement of cash flows, the proprietary funds consider their share of equity in STAR Ohio to be cash equivalents. See Note 3, "Cash, Cash Equivalents and Investments".

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2010***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Investments

Investment procedures and interest allocations are restricted by provisions of the Ohio Constitution and the Ohio Revised Code. In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, the County records all its investments at fair value except for nonparticipating investment contracts (repurchase agreements and certificates of deposit) which are reported at cost, which approximates fair value. All investment income, including changes in the fair value of investments, are recognized as revenue in the operating statements. Fair value is determined by quoted market prices. See Note 3, "Cash, Cash Equivalents and Investments".

The County has invested funds in the STAR Ohio during 2010. 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, 2010.

H. Inventory of Supplies

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

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

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

I. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2010, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2010*

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. Estimates

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

K. Capital Assets and Depreciation

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

1. Property, Plant and Equipment - Governmental Activities

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

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

2. Property, Plant and Equipment – Business Type Activities

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

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

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

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2010*

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Long-Term Obligations

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

<u>Obligation</u>	<u>Fund</u>
General Obligation Bonds	General Obligation Debt Fund Water Fund
Special Assessment Bonds	Special Assessment Debt Fund
Capital Lease Payable	Motor Vehicle and Gasoline Tax Fund
OWDA Loan	Wastewater Fund
OPWC Loan	Wastewater Fund
Compensated Absences	General Fund Dog and Kennel Fund Public Assistance Fund Motor Vehicle and Gasoline Tax Fund Board of Developmental Disabilities Fund Child Support Enforcement Fund Litter Control Fund Certificate of Title Fund Community Based Facility Fund Delinquent Tax Collection Fund Wastewater Fund Self Insurance Fund

M. Compensated Absences

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2010***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

M. Compensated Absences (Continued)

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

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

N. Net Assets

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

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

O. Pensions

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

P. Interfund Activity

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2010***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

P. Interfund Activity (Continued)

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

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

Q. Reservations of Fund Balance

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

R. Operating Revenues and Expenses

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

S. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence. The County had no special or extraordinary items to report during fiscal year 2010.

NOTE 2 - COMPLIANCE AND ACCOUNTABILITY

The fund deficit at December 31, 2010 of \$2,698,880 in the Permanent Improvement Fund (capital projects fund) is the result of recording notes payable amounts in the individual fund balance sheet.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2010***

NOTE 3 - CASH, CASH EQUIVALENTS, AND INVESTMENTS

The County Treasurer combines a majority of cash resources of the individual funds to form a pool of cash and investments. Each fund type's portion of this pool is displayed in the financial statements as "Pooled Cash and Investments." For purposes of the statement of cash flows, the enterprise and internal service funds consider all highly liquid investments (including restricted assets) with an original maturity of three months or less when purchased to be cash equivalents. Ohio law requires the classification of funds held by the County into three categories:

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

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

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

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

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2010**

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

A. Deposits

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

At year end the carrying amount of the County's deposits was \$61,876,979 and the bank balance was \$63,884,707. Federal depository insurance covered \$60,301,274 of the bank balance and \$3,583,433 was uninsured. Of the remaining uninsured bank balance, the County was exposed to custodial risk as follows:

	<u>Balance</u>
Uninsured and collateralized with securities held by the pledging institution's trust department not in the County's name	<u>\$3,583,433</u>
Total Balance	<u><u>\$3,583,433</u></u>

The County had \$446,543 in undeposited cash on hand at December 31, 2010 which is included as Cash and Cash Equivalents on the balance sheet.

At year end, the carrying amount of LICCO, Inc.'s (component unit) deposits was \$56,180. Federal depository insurance covered all of the bank balance. There are no statutory guidelines regarding the deposit and investment of funds by the not-for-profit corporation.

LICKING COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2010**

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

A. Deposits (Continued)

At year end, the carrying amount of the Licking County Regional Airport Authority's (component unit) deposits was \$74,544, 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 2010 amounted to \$669,600, which includes \$577,470 assigned from other County funds.

B. Investments

The County's investments at December 31, 2010 are summarized below:

	Fair Value	Credit Rating	Investment Maturities (in Years)	
			less than 1	1-3
Repurchase Agreement	\$10,233,891	N/A	\$10,233,891	\$0
STAR Ohio	500,000	AAAm ¹	500,000	0
FHLB	1,000,000	AAA ^{1,2}	0	1,000,000
Total Investments	<u>\$11,733,891</u>		<u>\$10,733,891</u>	<u>\$1,000,000</u>

¹ Standard & Poor's

² Moody's Investor Service

Interest Rate Risk – The Ohio Revised Code generally limits security purchases to those that mature within five years of the settlement date. The County has no policy that limits investment purchases beyond the requirements of the Ohio Revised Code.

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

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

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

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2010*

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

B. Investments (Continued)

Investments for all component units are detailed below:

	<u>Fair Value</u>	<u>Credit Rating</u>	<u>Investment Maturities (in Years) less than 1</u>
Federal Agencies	\$50,700	AAA	\$50,700
Corporate Bonds	174,167	BBB-AAAm	174,167
Mutual Funds	737,645	AAA	737,645
Money Market	14,819	AAA	14,819
Total Investments	<u>\$977,331</u>		<u>\$977,331</u>

NOTE 4 - TAXES

A. Property Taxes

Property taxes include amounts levied against all real estate and public utility property, and tangible personal property located in the County and used in business. Real property taxes (other than public utility) collected during 2010 were levied after October 1, 2009 on assessed values as of January 1, 2009, the lien date. Assessed values were established by the county auditor at 35 percent of appraised market value. All property must be reappraised every six years and equalization adjustments made in the third year following reappraisal. The last revaluation was completed in 2005. Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20.

Tangible personal property tax revenues received in 2010 (other than public utility property) represent the collection of 2010 taxes levied against local and inter-exchange telephone companies. Tangible personal property tax on business inventory, manufacturing machinery and equipment, furniture and fixtures is no longer levied and collected. Tangible personal property taxes received from telephone companies in calendar year 2010 were levied after October 1, 2009 on values as of January 1, 2009. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. If paid annually, the first payment is due April 30; if paid semiannually, the first payment is due April 30, with the remainder payable by September 20.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2010***

NOTE 4 – TAXES (Continued)

A. Property Taxes (Continued)

The tax on telephone and telecommunications property will be eliminated by calendar year 2011. The tax is phased out by reducing the assessment rate on the property each year. House Bill No. 66 was to hold governments harmless by replacing a portion of the revenue lost due to the phasing out of the tax. In years 2006-2009, the lost revenue was fully reimbursed. In years 2010-2018, the lost revenue will not be reimbursed.

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, 2010, was \$7.70 per \$1,000 of assessed value. The assessed value upon which the 2010 levy was based was \$3,714,391,100. This amount constitutes \$3,585,478,540 in real property assessed value and \$128,912,560 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, 2010**

NOTE 5 - RECEIVABLES

Receivables at December 31, 2010, consisted of taxes, interest, special assessments, accounts receivable, interfund loans receivable, loans, and intergovernmental receivables arising from shared revenues. All receivables are considered collectible in full.

NOTE 6 - TRANSFERS

The following balances at December 31, 2010 represent transfers in and transfers out:

<u>Fund</u>	<u>Transfer In</u>	<u>Transfer Out</u>
General Fund	\$66,921	\$2,017,034
Public Assistance Fund	592,084	0
Children's Services Fund	534,950	0
Permanent Improvement Fund	57,000	0
Other Governmental Funds	<u>1,103,482</u>	<u>273,921</u>
Total Governmental Funds	<u>2,354,437</u>	<u>2,290,955</u>
Water Fund	0	123,543
Wastewater Fund	<u>60,061</u>	<u>0</u>
Total Proprietary Funds	<u>60,061</u>	<u>123,543</u>
Totals	<u>\$2,414,498</u>	<u>\$2,414,498</u>

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

NOTE 7 - INTERFUND RECEIVABLES AND PAYABLES

The composition of interfund balances as of December 31, 2010, is as follows:

<u>Interfund Receivable/Payable</u>	<u>Receivable</u>	<u>Payable</u>
General Fund	\$15,000	\$0
Public Assistance Fund	137,768	0
Children's Services Fund	0	137,768
Other Governmental Funds	<u>0</u>	<u>15,000</u>
Totals	<u>\$152,768</u>	<u>\$152,768</u>

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

Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

NOTE 8 - CAPITAL ASSETS

A. Governmental Activities Capital Assets

Summary by category of changes in governmental activities capital assets at December 31, 2010:

Historical Cost:

Class	December 31, 2009	Additions	Deletions	December 31, 2010
<i>Capital assets not being depreciated:</i>				
Land	\$6,878,348	\$0	\$0	\$6,878,348
Construction in Progress	2,310,268	2,488,456	(1,056,746)	3,741,978
Sub-total	9,188,616	2,488,456	(1,056,746)	10,620,326
<i>Capital assets being depreciated:</i>				
Buildings and Improvements	20,048,802	457,622	0	20,506,424
Machinery and Equipment	11,911,377	1,190,641	(63,000)	13,039,018
Infrastructure	54,685,952	464,496	(1,444,165)	53,706,283
Total Cost	\$95,834,747	\$4,601,215	(\$2,563,911)	\$97,872,051
<i>Accumulated Depreciation:</i>				
Class	December 31, 2009	Additions	Deletions	December 31, 2010
Buildings and Improvements	(\$7,071,471)	(\$399,149)	\$0	(\$7,470,620)
Machinery and Equipment	(9,288,053)	(1,070,985)	6,300	(10,352,738)
Infrastructure	(12,909,357)	(1,623,033)	1,394,003	(13,138,387)
Total Depreciation	(\$29,268,881)	(\$3,093,167) *	\$1,400,303	(\$30,961,745)
<i>Net Value:</i>	\$66,565,866			\$66,910,306

* Depreciation expenses were charged to governmental functions as follows:

Public Safety	\$572,408
Health	52,888
Human Services	88,619
Public Works	1,812,227
General Government	567,025
Total Depreciation Expense	\$3,093,167

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2010*

NOTE 8 - CAPITAL ASSETS (Continued)

B. Business-Type Activities Capital Assets

Summary by Category at December 31, 2010:

Historical Cost:

Class	December 31, 2009	Additions	Deletions	December 31, 2010
<i>Capital assets not being depreciated:</i>				
Land	\$144,478	\$0	\$0	\$144,478
Construction in Progress	640,551	417,864	0	1,058,415
Sub-total	785,029	417,864	0	1,202,893
<i>Capital assets being depreciated:</i>				
Buildings and Improvements	19,731,853	0	0	19,731,853
Machinery and Equipment	3,303,483	0	0	3,303,483
Infrastructure	4,774,655	0	0	4,774,655
Total Cost	<u>\$28,595,020</u>	<u>\$417,864</u>	<u>\$0</u>	<u>\$29,012,884</u>

Accumulated Depreciation:

Class	December 31, 2009	Additions	Deletions	December 31, 2010
Buildings and Improvements	(\$5,332,024)	(\$212,501)	\$0	(\$5,544,525)
Machinery and Equipment	(1,525,240)	(25,704)	0	(1,550,944)
Infrastructure	(3,012,621)	(68,324)	0	(3,080,945)
Total Depreciation	<u>(\$9,869,885)</u>	<u>(\$306,529)</u>	<u>\$0</u>	<u>(\$10,176,414)</u>
<i>Net Value:</i>	<u>\$18,725,135</u>			<u>\$18,836,470</u>

NOTE 9 – DEFINED BENEFIT PENSION PLANS

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

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2010***

NOTE 9 – DEFINED BENEFIT PENSION PLANS (Continued)

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

All employees of the County, except teachers at the Board of Developmental Disabilities participate in one of the three pension plans administered by OPERS: the Traditional Pension Plan (TP), the Member-Directed Plan (MD), and the Combined Plan (CO). The TP Plan is a cost-sharing multiple employer defined benefit pension plan. The MD Plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year). Under the MD Plan members accumulate retirement assets equal to the value of member and (vested) employer contributions plus any investment earnings thereon.

The CO Plan is a cost-sharing multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan. Under the CO Plan employer contributions are invested by the retirement system to provide a formula retirement benefit similar in nature to the TP Plan. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the MD Plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost-of-living adjustments to members of the TP Plan and CO Plan. Members of the MD Plan do not qualify for ancillary benefits, including postemployment health care benefits. Chapter 145 of the Ohio Revised Code provides statutory authority to establish and amend benefits. The Ohio Public Employees Retirement System issues a stand-alone financial report that includes financial statements and required supplementary information for OPERS. Interested parties may obtain a copy by making a written request to OPERS, Attention: Finance Director, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or 1-800-222-7377.

The ORC provides statutory authority for employee and employer contributions. For 2010, employee and employer contribution rates were consistent across all three plans (TP, MD and CO). The employee contribution rate is 10.0%. The 2010 employer contribution rate for local government employer units was 14.00% of covered payroll which is the maximum contribution rate set by State statutes. The 2010 employer contribution rate for law enforcement government employer units was 17.87% of covered payroll with a maximum contribution rate set by State statutes of 18.1%. Employer contribution rates are actuarially determined. A portion of the County’s contribution is used to fund pension obligations with the remainder being used to fund health care benefits. The portion of employer contributions allocated to pension obligations for members in the Traditional Plan was 8.5% from January 1 through February 28, 2010 and 9.0% from March 1 through December 31, 2010. The portion of employer contributions allocated to pension obligations for members in the Combined Plan was 9.27% from January 1 through February 28, 2010, and 9.77% from March 1 through December 31, 2010.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2010***

NOTE 9 – DEFINED BENEFIT PENSION PLANS (Continued)

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

For law enforcement, the portion of employer contributions allocated to pension obligations for members in the Traditional Plan was 12.37% from January 1 through February 28, 2010 and 12.87% from March 1 through December 31, 2010. The portion of employer contributions allocated to pension obligations for members in the Combined Plan was 13.14% from January 1 through February 28, 2010, and 13.64% from March 1 through December 31, 2010. The contribution requirements of plan members and the County are established and may be amended by the OPERS Board. The County's contributions to the Ohio PERS for the years ending December 31, 2010, 2009, and 2008 were \$3,461,971, \$3,257,433 and \$2,849,957, respectively, for employees of the County and \$904,793, \$895,613 and \$783,137 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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2010***

NOTE 9 – DEFINED BENEFIT PENSION PLANS (Continued)

B. State Teachers Retirement System (Continued)

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

Funding Policy - For the fiscal year ended June 30, 2010, 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 2009, the portion used to fund pension obligations was also 13 percent. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to STRS Ohio for the fiscal years ended June 30, 2010, 2009, and 2008 were \$46,400, \$45,577, and \$43,818 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, 2010, no members of the Board of Education have elected Social Security. The contribution rate is 6.2 percent of wages.

NOTE 10 - POSTEMPLOYMENT BENEFITS

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

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2010***

NOTE 10 - POSTEMPLOYMENT BENEFITS (Continued)

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

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

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

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

Funding Policy – The ORC provides the statutory authority requiring public employers to fund post retirement health care coverage through their contributions to OPERS. A portion of each employer’s contribution to OPERS is set aside for the funding of post retirement health care benefits. Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2010, local government employers contributed at a rate of 14.00% of covered payroll. Law enforcement employers contributed at a rate of 17.87% of covered payroll. The ORC currently limits the employer contribution to a rate not to exceed 14.0% of covered payroll for local government employers and 18.1% for law enforcement. Active members do not make contributions to the OPEB plan.

The OPERS Postemployment Health Care plan was established under, and is administered in accordance with Internal Revenue Code 401(h). Each year the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of postemployment health care benefits. For employees of the County including law enforcement employees, the portion of employer contributions allocated to health care for members in the Traditional Plan was 5.5% from January 1 through February 28, 2010 and 5.0% from March 1 through December 31, 2010. The portion of employer contributions allocated to health care for members in the Combined Plan was 4.73% from January 1 through February 28, 2010, and 4.23% from March 1 through December 31, 2010. The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits provided by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

The County's contributions for health care to the OPERS for the years ending December 31, 2010, 2009, and 2008 were \$1,973,647, \$2,355,375 and \$2,849,957, respectively, for employees of the County and \$359,700, \$447,616 and \$527,111 respectively, for law enforcement officers, which were equal to the required contributions for each year.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2010***

NOTE 10 - POSTEMPLOYMENT BENEFITS (Continued)

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

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

B. State Teachers Retirement System

Plan Description - The teachers who work for the Board of Developmental Disabilities participate in the State Teachers Retirement System of Ohio, a cost sharing, multiple-employer public employee retirement system.

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

Funding Policy – Ohio law authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2010, 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, 2010, 2009, and 2008 were \$3,569, \$3,506, and \$3,371 respectively; which were equal to the required contributions for each year.

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**Notes to the Basic Financial Statements
For the Year Ended December 31, 2010**

NOTE 11 - NOTES PAYABLE

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

	Balance January 1, 2010	Issued	(Retired)	Balance December 31, 2010
Capital Projects General Obligation Notes:				
1.50% Moundview Renovation	\$700,000	\$0	(\$700,000)	\$0
1.25% Moundview Renovation	0	700,000	0	700,000
1.50% Etna Parkway Improvement	1,000,000	0	(1,000,000)	0
1.25% Etna Parkway Improvement	0	1,000,000	0	1,000,000
1.50% Broad Street Improvement	1,300,000	0	(1,300,000)	0
1.25% Broad Street Improvement	0	1,300,000	0	1,300,000
1.50% Data Recovery Site Improvement	600,000	0	(600,000)	0
1.25% Data Recovery Site Improvement	0	600,000	0	600,000
1.50% Phone System Upgrade	200,000	0	(200,000)	0
1.25% Phone System Upgrade	0	200,000	0	200,000
Total Capital Projects	<u>\$3,800,000</u>	<u>\$3,800,000</u>	<u>(\$3,800,000)</u>	<u>\$3,800,000</u>

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LICKING COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2010**

NOTE 12 - LONG-TERM DEBT

Details of the changes in the long-term debt of the County for the year ended December 31, 2010 are indicated below:

Year Issued	Maturity Date	Interest Rate	Balance December 31, 2009	Additions	Deductions	Balance December 31, 2010	Amount Due Within One Year
Governmental Activities:							
General Obligation Bonds:							
1990 County Building Improvements							
	2011	6.625%	\$255,000	\$0	(\$125,000)	\$130,000	\$130,000
	2011	7.000%	40,000	0	(20,000)	20,000	20,000
	2010	6.000%	85,000	0	(85,000)	0	0
	2010	6.000%	60,000	0	(60,000)	0	0
	2017	5.250%	535,000	0	(55,000)	480,000	60,000
1998 Domestic Relations Court Building							
	2023	4.65% - 4.700%	3,055,000	0	(145,000)	2,910,000	155,000
	2018	5.200%	205,000	0	(20,000)	185,000	20,000
	2024	5.500%	2,580,000	0	(110,000)	2,470,000	120,000
	2010	6.000%	50,138	0	(50,138)	0	0
	2025	3.50% - 4.100%	1,335,000	0	(60,000)	1,275,000	65,000
	2015	3.50% - 4.000%	120,000	0	(20,000)	100,000	20,000
	2012	3.50% - 3.750%	90,000	0	(30,000)	60,000	30,000
Total General Obligation Bonds			8,410,138	0	(780,138)	7,630,000	620,000
Special Assessment Bonds:							
2000 Jardin Manor Water							
	2016	5.980%	66,379	0	(7,913)	58,466	8,386
2003 Maple Bay							
	2018	5.700%	23,702	0	(2,633)	21,069	2,633
2005 Jardin Manor Sewer							
	2025	5.600%	325,000	0	(15,000)	310,000	15,000
Total Special Assessment Bonds (with governmental commitment)			415,081	0	(25,546)	389,535	26,019
Capital Lease Payable			70,133	0	(22,225)	47,908	23,358
Compensated Absences			3,878,231	3,825,445	(3,878,231)	3,825,445	2,007,268
Total Governmental Activities			12,773,583	3,825,445	(4,706,140)	11,892,888	2,676,645
Business-Type Activities:							
General Obligation Bond:							
1993 Water System Improvement							
	2013	5.100%	230,000	0	(55,000)	175,000	55,000
OWDA Loan:							
2008 Buckeye Lake Sewer Plant							
	2028	1.000%	10,368,808	0	(514,619)	9,854,189	534,469
OPWC Loan:							
2008 Buckeye Lake Sewer Plant							
	2028	0.000%	342,638	0	(27,050)	315,588	18,034
Compensated Absences			60,333	58,938	(60,333)	58,938	35,219
Total Business-Type Activities			11,001,779	58,938	(657,002)	10,403,715	642,722
Total Long-Term Debt			\$23,775,362	\$3,884,383	(\$5,363,142)	\$22,296,603	\$3,319,367

LICKING COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2010**

NOTE 12 - LONG-TERM DEBT (Continued)

The principal amount of the County's special assessment debt outstanding at December 31, 2010 of \$389,535, 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 \$90,905 in the Special Assessment Debt Service Fund at December 31, 2010 is reserved for the retirement of outstanding special assessment bonds.

A. Principal and Interest Requirements

A summary of the County's future debt service requirements including principal and interest at December 31, 2010 follows:

Years	Governmental Activities			
	General Obligation Bonds		Special Assessment Bonds	
	Principal	Interest	Principal	Interest
2011	\$620,000	\$370,156	\$26,019	\$21,126
2012	485,000	341,956	26,521	19,890
2013	475,000	318,824	27,052	18,610
2014	515,000	287,162	27,616	17,280
2015	545,000	262,208	28,213	15,904
2016-2020	2,715,000	1,163,221	119,111	55,500
2021-2025	2,275,000	306,176	135,003	23,520
Totals	\$7,630,000	\$3,049,703	\$389,535	\$171,830

Years	Business-Type Activities					
	General Obligation Bonds		OWDA Loan		OPWC Loan	
	Principal	Interest	Principal	Interest	Principal	Interest
2011	\$55,000	\$8,968	\$534,469	\$96,097	\$18,034	\$0
2012	60,000	6,150	539,838	90,727	18,034	0
2013	60,000	3,076	545,261	85,304	18,034	0
2014	0	0	550,739	79,827	18,034	0
2015	0	0	556,272	74,294	18,034	0
2016-2020	0	0	2,866,313	286,514	90,170	0
2021-2025	0	0	3,013,210	139,618	90,170	0
2026-2030	0	0	1,248,087	13,042	45,078	0
Totals	\$175,000	\$18,194	\$9,854,189	\$865,423	\$315,588	\$0

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2010*

NOTE 12 - LONG-TERM DEBT (Continued)

B. Conduit Debt

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

C. Ohio Water Development Authority Loan

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

NOTE 13 - CAPITAL LEASES

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

The following is a schedule of future minimum lease payments under the capital lease together with the present value of the net minimum lease payments as of December 31, 2010:

<u>Year Ending December 31,</u>	<u>Capital Leases</u>
2011	\$25,801
2012	<u>25,801</u>
Minimum Lease Payments	<u>51,602</u>
Less amount representing interest at the County's incremental borrowing rate of interest	<u>(3,694)</u>
Present value of minimum lease payments	<u><u>\$47,908</u></u>

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2010*

NOTE 14 - RISK MANAGEMENT

A. Insurance

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

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

Coverages provided by CORSA are as follows:

General	\$1,000,000
Auto	1,000,000
Law	1,000,000
Errors and Omissions	1,000,000
Property	143,063,055
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 2010, the County contributed \$506,602. Complete financial statements can be obtained from the County Risk Sharing Authority, Inc. at 209 East State Street, Columbus, Ohio 43215.

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2010***

NOTE 14 - RISK MANAGEMENT (Continued)

B. Shared Risk Pool

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

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

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

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

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2010*

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 \$947,681 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 2009 and 2010 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>
2009	\$771,043	\$12,868,540	(\$12,851,968)	\$787,615
2010	787,615	12,898,425	(12,738,359)	947,681

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 2010, the County contributed \$3,829,265, which represents proceeds from the district wide tax levy. Complete financial statements can be obtained from the Licking-Knox Alcohol, Drug Addiction and Mental Health Services, Newark, Ohio.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2010***

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 2010 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.

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2010***

NOTE 16 - JOINTLY GOVERNED ORGANIZATIONS (Continued)

C. Multi-County Juvenile Rehabilitation Facility (Continued)

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 Auditors office.

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

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

E. Heath-Newark-Licking County Port Authority

The Heath-Newark-Licking County Port Authority (the "Port Authority") is a legally separate entity created pursuant to Ohio Revised Code Section 4582.21. The Port Authority was created by Licking County, the City of Heath, and the City of Newark. The Port Authority is governed by a nine member board. The County, the City of Heath and the City of Newark each appoint three members. The Port Authority was created to operate the Newark Air Force Base. The Port Authority derives revenues from operating leases with a private corporation to be used for Port Authority administrative expenses and for the maintenance of the airbase. The County did not contribute any money to the Port Authority in 2010. The continued existence of the Port Authority is not dependent on the County's continued participation and the County does not have an equity interest in or financial responsibility for the Port Authority. The Port Authority has self supporting revenue debt. Complete financial statements can be obtained from the Port Authority, 851 Irving Wick Drive West, Heath, Ohio 43056.

F. Licking County Children and Families First Council

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2010***

NOTE 16 - JOINTLY GOVERNED ORGANIZATIONS (Continued)

F. Licking County Children and Families First Council (Continued)

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 2010, the County contributed no monies to the Council. Continued existence of the Council is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding.

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

The Licking-Muskingum Community Based Correctional Facility (CBCF) is a four county facility created pursuant to Ohio Revised Code Section 2301.51. The CBCF serves Licking, Muskingum, Coshocton, and Knox counties. The CBCF was formed in 1994 to offer treatment, education, work and other rehabilitation services to convicted felons within the four counties. The CBCF is governed by a seven member board comprised of two common pleas court judges from Licking, Muskingum and Coshocton counties and one common pleas court judge from Knox County. The common pleas judges and the respective county commissioners appoint a thirteen member citizens advisory board to assist in the operation of the CBCF. The board has total control over budgeting, personnel, and financial matters. The CBCF receives funding in the form of state grant monies which are used to provide the various services of the CBCF. Licking County serves as fiscal agent for the CBCF. During 2010, the CBCF received no monies from Licking County. The continued existence of the CBCF is not dependent on the County's continued participation and the County does not have an equity interest in or a financial responsibility for the CBCF. The CBCF has no outstanding debt. The CBCF will cease operations as of June 30, 2011.

NOTE 17 - RELATED ORGANIZATION

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2010***

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 2010, these contributions were \$2,301,553.

The Licking County Regional Airport Authority, a discretely presented component unit of Licking County, received contributions for debt service retirement. In 2010, these contributions totaled \$20,000.

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 – SUBSEQUENT EVENTS

On June 13, 2011, the County issued \$2,849,000 of Notes, in anticipation of the issuance of bonds, for the Etna Parkway Improvement Project. These Notes carry an interest rate of 1.00% and mature on June 13, 2012.

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

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

Nonmajor Governmental Funds

Special Revenue Funds

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

Dog and Kennel Fund

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

Real Estate Assessment Fund

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

Motor Vehicle and Gasoline Tax Fund

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

Adult Probation Fund

To account for revenue derived from court fines and grants that are expended to operate the adult probation department of the Municipal Court and Common Pleas Court.

Planning Fund

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

Litter Control and Recycling Fund

This fund is to account for funding received from the Ohio Department of Natural Resources and Coshocton-Fairfield-Licking-Perry Solid Waste District to be used for grant administration, education, awareness, and litter collection.

Child Support Enforcement Fund

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

(Continued)

Special Revenue Funds

Indigent Guardianship Fund

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

Legal Research Fund

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

Computer Replacement Fund

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

Certificate of Title Fund

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

County Recorder Equipment Fund

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

Concealed Handgun Licensing Fund

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

Sheriff Grants Fund

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

Local Delinquency Prevention Fund

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

Juvenile Indigent Alcohol Treatment Fund

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

Prosecutor Legal Services Fund

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

Community Based Facility Fund

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

(Continued)

Special Revenue Funds

Emergency Planning Fund

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

Granville South Sanitary Sewer Fund

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

Southwest Licking Watershed Fund

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

Johnstown-Monroe Sewer Fund

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

Conduct of Business Fund

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

Buildings and Flood Plain Fund

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

Domestic Violence Fund

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

County Court Special Projects Fund

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

Indigent Counsel Fees Fund

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

Coroners Laboratory Fund

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

(Continued)

Special Revenue Funds

Delinquent Tax Collection Fund

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

Law Enforcement Education Fund

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

Open Space and Recreation Fund

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

Commissary Fund

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

911 Wireless Funding Fund

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

Department of Youth Services Fund

To account for grant monies received from the State Department of Youth Services and used for youth work programs, juvenile delinquent prevention and other related activities.

Transit Board Fund

To account for the costs associated with providing a transportation system for the residents of Licking County. Revenues are generated from bus fares and grants.

Ditch Maintenance Fund

To account for the revenues received from special assessments to maintain various County ditches.

Homeland Security Grant Fund

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

(Continued)

Special Revenue Funds

Polling Place Accessibility Grant Fund

To account for federal monies to be used to expand polling place accessibility to voters with disabilities. (The Balance Sheet is not presented because there are no assets or liabilities at year end.)

Law Library Resources Fund

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

Domestic Court Special Projects Fund

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

Mediation Institutionalization Grant Fund

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

Debt Service Funds

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

General Obligation Debt Fund

To account for resources used for the retirement of principal and interest on general obligation bonded debt of the County.

Special Assessment Debt Fund

To account for revenues collected on special assessments used for the retirement of principal and interest on special assessment debt of the County.

Capital Projects Funds

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

Road Projects Fund

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

Airport Construction Fund

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

Capital Grants Fund

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

Bike Path Fund

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

Computer Acquisition Fund

To account for the sale of notes to purchase computers for the Clerk of Courts.

Special Assessment Construction Fund

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

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2010**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:				
Pooled Cash and Investments	\$ 11,018,107	\$ 3,422,668	\$ 69,480	\$ 14,510,255
Cash and Cash Equivalents with Fiscal Agent	102,053	0	0	102,053
Receivables:				
Accounts	213,606	0	0	213,606
Intergovernmental	1,999,167	0	0	1,999,167
Special Assessments	0	362,075	0	362,075
Loans	3,403,635	0	0	3,403,635
Inventory of Supplies, at Cost	225,281	0	0	225,281
Total Assets	\$ 16,961,849	\$ 3,784,743	\$ 69,480	\$ 20,816,072
Liabilities:				
Accounts Payable	\$ 383,963	\$ 0	\$ 0	\$ 383,963
Accrued Wages and Benefits Payable	346,206	0	0	346,206
Intergovernmental Payable	211,281	0	0	211,281
Retainage Payable	3,260	0	0	3,260
Interfund Loans Payable	15,000	0	0	15,000
Deferred Revenue	1,209,140	362,075	0	1,571,215
Total Liabilities	2,168,850	362,075	0	2,530,925
Fund Balance:				
Reserved for Encumbrances	675,476	0	0	675,476
Reserved for Supplies Inventory	225,281	0	0	225,281
Reserved for Debt Service	0	3,422,668	0	3,422,668
Reserved for Loans Receivable	3,403,635	0	0	3,403,635
Undesignated/Unreserved	10,488,607	0	69,480	10,558,087
Total Fund Balance	14,792,999	3,422,668	69,480	18,285,147
Total Liabilities and Fund Balance	\$ 16,961,849	\$ 3,784,743	\$ 69,480	\$ 20,816,072

LICKING COUNTY, OHIO**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended December 31, 2010**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Intergovernmental Revenues	\$ 16,559,341	\$ 0	\$ 0	16,559,341
Charges for Services	4,941,462	150,853	0	5,092,315
Licenses and Permits	410,894	0	0	410,894
Investment Earnings	721	0	0	721
Special Assessments	150,192	33,287	0	183,479
Fines and Forfeitures	599,607	0	0	599,607
All Other Revenue	110,148	41,105	778	152,031
Total Revenue	22,772,365	225,245	778	22,998,388
Expenditures:				
Current:				
Public Safety	3,328,081	0	0	3,328,081
Health	375,325	0	0	375,325
Human Services	4,210,622	0	0	4,210,622
Community and Economic Development	981,151	0	0	981,151
Public Works	6,737,531	0	0	6,737,531
General Government	5,660,707	0	0	5,660,707
Capital Outlay	0	0	2,970	2,970
Debt Service:				
Principal Retirement	0	805,684	0	805,684
Interest & Fiscal Charges	0	439,321	0	439,321
Total Expenditures	21,293,417	1,245,005	2,970	22,541,392
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,478,948	(1,019,760)	(2,192)	456,996
Other Financing Sources (Uses):				
Transfers In	70,000	1,033,482	0	1,103,482
Transfers Out	(216,921)	(57,000)	0	(273,921)
Total Other Financing Sources (Uses)	(146,921)	976,482	0	829,561
Net Change in Fund Balance	1,332,027	(43,278)	(2,192)	1,286,557
Fund Balance at Beginning of Year	13,415,430	3,465,946	71,672	16,953,048
Increase in Inventory Reserve	45,542	0	0	45,542
Fund Balance End of Year	\$ 14,792,999	\$ 3,422,668	\$ 69,480	\$ 18,285,147

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2010**

	<u>Dog and Kennel</u>	<u>Real Estate Assessment</u>	<u>Motor Vehicle and Gasoline Tax</u>	<u>Adult Probation</u>
Assets:				
Pooled Cash and Investments	\$ 228,678	\$ 2,693,346	\$ 894,866	\$ 180,583
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Receivables:				
Accounts	588	25	15,310	0
Intergovernmental	0	0	1,813,710	0
Loans	0	0	0	0
Inventory of Supplies, at Cost	0	0	198,853	0
Total Assets	<u>\$ 229,266</u>	<u>\$ 2,693,371</u>	<u>\$ 2,922,739</u>	<u>\$ 180,583</u>
Liabilities:				
Accounts Payable	\$ 7,469	\$ 59,575	\$ 39,421	\$ 2,500
Accrued Wages and Benefits Payable	6,903	17,820	108,324	6,831
Intergovernmental Payable	2,273	11,769	33,750	2,459
Retainage Payable	0	0	0	0
Interfund Loans Payable	0	0	0	0
Deferred Revenue	0	0	1,209,140	0
Total Liabilities	<u>16,645</u>	<u>89,164</u>	<u>1,390,635</u>	<u>11,790</u>
Fund Balance:				
Reserved for Encumbrances	3,363	42,590	206,580	17,089
Reserved for Supplies Inventory	0	0	198,853	0
Reserved for Loans Receivable	0	0	0	0
Undesignated/Unreserved	209,258	2,561,617	1,126,671	151,704
Total Fund Balance	<u>212,621</u>	<u>2,604,207</u>	<u>1,532,104</u>	<u>168,793</u>
Total Liabilities and Fund Balance	<u>\$ 229,266</u>	<u>\$ 2,693,371</u>	<u>\$ 2,922,739</u>	<u>\$ 180,583</u>

LICKING COUNTY, OHIO

Planning	Litter Control and Recycling	Child Support Enforcement	Indigent Guardianship	Legal Research	Computer Replacement	Certificate of Title
\$ 433,491	\$ 138,306	\$ 284,577	\$ 2,119	\$ 120,912	\$ 113,348	\$ 1,032,419
3,260	0	0	0	0	0	0
0	942	0	1,419	437	2,077	81,260
2,500	0	153,975	0	0	0	0
3,403,635	0	0	0	0	0	0
0	8,604	3,703	0	0	0	0
<u>\$ 3,842,886</u>	<u>\$ 147,852</u>	<u>\$ 442,255</u>	<u>\$ 3,538</u>	<u>\$ 121,349</u>	<u>\$ 115,425</u>	<u>\$ 1,113,679</u>
\$ 668	\$ 31,790	\$ 3,978	\$ 1,262	\$ 1,476	\$ 1,511	\$ 381
8,543	9,125	89,918	0	0	0	17,969
6,201	2,716	78,991	0	0	0	6,038
3,260	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>18,672</u>	<u>43,631</u>	<u>172,887</u>	<u>1,262</u>	<u>1,476</u>	<u>1,511</u>	<u>24,388</u>
186,726	5,343	21,734	0	20,304	29,196	4,215
0	8,604	3,703	0	0	0	0
3,403,635	0	0	0	0	0	0
233,853	90,274	243,931	2,276	99,569	84,718	1,085,076
<u>3,824,214</u>	<u>104,221</u>	<u>269,368</u>	<u>2,276</u>	<u>119,873</u>	<u>113,914</u>	<u>1,089,291</u>
<u>\$ 3,842,886</u>	<u>\$ 147,852</u>	<u>\$ 442,255</u>	<u>\$ 3,538</u>	<u>\$ 121,349</u>	<u>\$ 115,425</u>	<u>\$ 1,113,679</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2010**

	County Recorder Equipment	Concealed Handgun Licensing	Sheriff Grants	Local Delinquency Prevention
Assets:				
Pooled Cash and Investments	\$ 346,130	\$ 93,372	\$ 51,701	\$ 646
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Receivables:				
Accounts	560	0	0	0
Intergovernmental	0	0	0	0
Loans	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Total Assets	\$ 346,690	\$ 93,372	\$ 51,701	\$ 646
Liabilities:				
Accounts Payable	\$ 60,858	\$ 0	\$ 2,380	\$ 0
Accrued Wages and Benefits Payable	0	0	6,215	0
Intergovernmental Payable	0	1,160	1,793	0
Retainage Payable	0	0	0	0
Interfund Loans Payable	0	0	0	0
Deferred Revenue	0	0	0	0
Total Liabilities	60,858	1,160	10,388	0
Fund Balance:				
Reserved for Encumbrances	826	4,082	11,418	0
Reserved for Supplies Inventory	0	0	0	0
Reserved for Loans Receivable	0	0	0	0
Undesignated/Unreserved	285,006	88,130	29,895	646
Total Fund Balance	285,832	92,212	41,313	646
Total Liabilities and Fund Balance	\$ 346,690	\$ 93,372	\$ 51,701	\$ 646

LICKING COUNTY, OHIO

Juvenile Indigent Alcohol Treatment	Prosecutor Legal Services	Community Based Facility	Emergency Planning	Granville South Sanitary Sewer	Southwest Licking Watershed	Johnstown- Monroe Sewer
\$ 6,629	\$ 240	\$ 198,830	\$ 51,091	\$ 42,155	\$ 23	\$ 60,329
0	0	0	0	0	0	0
242	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	11,889	0	0	0	0
<u>\$ 6,871</u>	<u>\$ 240</u>	<u>\$ 210,719</u>	<u>\$ 51,091</u>	<u>\$ 42,155</u>	<u>\$ 23</u>	<u>\$ 60,329</u>
\$ 0	\$ 0	\$ 13,192	\$ 180	\$ 0	\$ 0	\$ 0
0	0	43,264	0	0	0	0
0	0	39,865	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>96,321</u>	<u>180</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	23,561	1,064	0	0	0
0	0	11,889	0	0	0	0
0	0	0	0	0	0	0
<u>6,871</u>	<u>240</u>	<u>78,948</u>	<u>49,847</u>	<u>42,155</u>	<u>23</u>	<u>60,329</u>
<u>6,871</u>	<u>240</u>	<u>114,398</u>	<u>50,911</u>	<u>42,155</u>	<u>23</u>	<u>60,329</u>
<u>\$ 6,871</u>	<u>\$ 240</u>	<u>\$ 210,719</u>	<u>\$ 51,091</u>	<u>\$ 42,155</u>	<u>\$ 23</u>	<u>\$ 60,329</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2010**

	<u>Conduct of Business</u>	<u>Buildings and Flood Plain</u>	<u>Domestic Violence</u>	<u>County Court Special Projects</u>
Assets:				
Pooled Cash and Investments	\$ 7,488	\$ 16,805	\$ 21,410	\$ 109,025
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Receivables:				
Accounts	65	0	1,105	0
Intergovernmental	0	0	0	0
Loans	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Total Assets	<u>\$ 7,553</u>	<u>\$ 16,805</u>	<u>\$ 22,515</u>	<u>\$ 109,025</u>
Liabilities:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
Accrued Wages and Benefits Payable	0	0	0	0
Intergovernmental Payable	0	0	0	0
Retainage Payable	0	0	0	0
Interfund Loans Payable	0	0	0	0
Deferred Revenue	0	0	0	0
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance:				
Reserved for Encumbrances	0	0	0	0
Reserved for Supplies Inventory	0	0	0	0
Reserved for Loans Receivable	0	0	0	0
Undesignated/Unreserved	7,553	16,805	22,515	109,025
Total Fund Balance	<u>7,553</u>	<u>16,805</u>	<u>22,515</u>	<u>109,025</u>
Total Liabilities and Fund Balance	<u>\$ 7,553</u>	<u>\$ 16,805</u>	<u>\$ 22,515</u>	<u>\$ 109,025</u>

LICKING COUNTY, OHIO

Indigent Counsel Fees	Coroners Laboratory	Delinquent Tax Collection	Law Enforcement Education	Open Space and Recreation	Commissary	911 Wireless Funding
\$ 21,427	\$ 279,854	\$ 433,817	\$ 199,038	\$ 61,911	\$ 0	\$ 1,397,674
0	0	0	30,883	0	67,910	0
0	14,325	0	1,519	0	0	0
133	0	0	0	0	0	0
0	0	0	0	0	0	0
0	2,232	0	0	0	0	0
<u>\$ 21,560</u>	<u>\$ 296,411</u>	<u>\$ 433,817</u>	<u>\$ 231,440</u>	<u>\$ 61,911</u>	<u>\$ 67,910</u>	<u>\$ 1,397,674</u>
\$ 295	\$ 11,039	\$ 1,970	\$ 127	\$ 0	\$ 0	\$ 0
0	0	13,766	0	0	0	0
0	3,000	4,949	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>295</u>	<u>14,039</u>	<u>20,685</u>	<u>127</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	28,278	9,362	0	0	0	13,525
0	2,232	0	0	0	0	0
0	0	0	0	0	0	0
<u>21,265</u>	<u>251,862</u>	<u>403,770</u>	<u>231,313</u>	<u>61,911</u>	<u>67,910</u>	<u>1,384,149</u>
<u>21,265</u>	<u>282,372</u>	<u>413,132</u>	<u>231,313</u>	<u>61,911</u>	<u>67,910</u>	<u>1,397,674</u>
<u>\$ 21,560</u>	<u>\$ 296,411</u>	<u>\$ 433,817</u>	<u>\$ 231,440</u>	<u>\$ 61,911</u>	<u>\$ 67,910</u>	<u>\$ 1,397,674</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2010**

	Department of Youth Services	Transit Board	Ditch Maintenance	Homeland Security Grant
Assets:				
Pooled Cash and Investments	\$ 609,357	\$ 174,277	\$ 390,726	\$ 3,436
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Receivables:				
Accounts	0	93,732	0	0
Intergovernmental	0	28,849	0	0
Loans	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Total Assets	\$ 609,357	\$ 296,858	\$ 390,726	\$ 3,436
Liabilities:				
Accounts Payable	\$ 15,579	\$ 118,901	\$ 0	\$ 3,094
Accrued Wages and Benefits Payable	8,607	7,949	0	0
Intergovernmental Payable	2,402	2,186	0	0
Retainage Payable	0	0	0	0
Interfund Loans Payable	0	0	11,000	0
Deferred Revenue	0	0	0	0
Total Liabilities	26,588	129,036	11,000	3,094
Fund Balance:				
Reserved for Encumbrances	7,362	22,847	4,988	0
Reserved for Supplies Inventory	0	0	0	0
Reserved for Loans Receivable	0	0	0	0
Undesignated/Unreserved	575,407	144,975	374,738	342
Total Fund Balance	582,769	167,822	379,726	342
Total Liabilities and Fund Balance	\$ 609,357	\$ 296,858	\$ 390,726	\$ 3,436

LICKING COUNTY, OHIO

Law Library Resources	Domestic Court Special Projects	Mediation Institutionalization Grant	Total Nonmajor Special Revenue Funds
\$ 92,553	\$ 59,253	\$ 166,265	\$ 11,018,107
0	0	0	102,053
0	0	0	213,606
0	0	0	1,999,167
0	0	0	3,403,635
0	0	0	225,281
<u>\$ 92,553</u>	<u>\$ 59,253</u>	<u>\$ 166,265</u>	<u>\$ 16,961,849</u>
\$ 0	\$ 4,913	\$ 1,404	\$ 383,963
972	0	0	346,206
11,729	0	0	211,281
0	0	0	3,260
0	0	4,000	15,000
0	0	0	1,209,140
<u>12,701</u>	<u>4,913</u>	<u>5,404</u>	<u>2,168,850</u>
1,471	3,231	6,321	675,476
0	0	0	225,281
0	0	0	3,403,635
<u>78,381</u>	<u>51,109</u>	<u>154,540</u>	<u>10,488,607</u>
<u>79,852</u>	<u>54,340</u>	<u>160,861</u>	<u>14,792,999</u>
<u>\$ 92,553</u>	<u>\$ 59,253</u>	<u>\$ 166,265</u>	<u>\$ 16,961,849</u>

LICKING COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2010**

	<u>Dog and Kennel</u>	<u>Real Estate Assessment</u>	<u>Motor Vehicle and Gasoline Tax</u>	<u>Adult Probation</u>
Revenues:				
Intergovernmental Revenues	\$ 0	\$ 0	\$ 6,661,996	\$ 372,096
Charges for Services	71,894	1,485,065	0	47,568
Licenses and Permits	313,492	0	0	0
Investment Earnings	0	0	0	0
Special Assessments	0	0	0	0
Fines and Forfeitures	15,581	0	249,779	0
All Other Revenue	10,731	0	36,467	0
Total Revenue	<u>411,698</u>	<u>1,485,065</u>	<u>6,948,242</u>	<u>419,664</u>
Expenditures:				
Current:				
Public Safety	0	0	0	449,422
Health	375,325	0	0	0
Human Services	0	0	0	0
Community and Economic Development	0	0	0	0
Public Works	0	0	6,075,293	0
General Government	0	1,906,834	0	0
Total Expenditures	<u>375,325</u>	<u>1,906,834</u>	<u>6,075,293</u>	<u>449,422</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	36,373	(421,769)	872,949	(29,758)
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers Out	0	0	(216,921)	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>(216,921)</u>	<u>0</u>
Net Change in Fund Balance	36,373	(421,769)	656,028	(29,758)
Fund Balance at Beginning of Year	176,248	3,025,976	831,572	198,551
Increase (Decrease) in Inventory Reserve	0	0	44,504	0
Fund Balance End of Year	<u>\$ 212,621</u>	<u>\$ 2,604,207</u>	<u>\$ 1,532,104</u>	<u>\$ 168,793</u>

LICKING COUNTY, OHIO

Planning	Litter Control and Recycling	Child Support Enforcement	Indigent Guardianship	Legal Research	Computer Replacement	Certificate of Title
\$ 903,686	\$ 525,208	\$ 3,793,946	\$ 0	\$ 0	\$ 0	\$ 0
148,498	9,366	402,753	0	63,210	35,591	1,043,459
0	0	0	0	0	0	0
721	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	23,335	0	0	0
7,808	0	0	0	0	0	0
<u>1,060,713</u>	<u>534,574</u>	<u>4,196,699</u>	<u>23,335</u>	<u>63,210</u>	<u>35,591</u>	<u>1,043,459</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	4,191,442	0	0	0	0
918,651	0	0	0	0	0	0
0	542,274	0	0	0	0	0
0	0	0	22,789	15,661	42,351	702,110
<u>918,651</u>	<u>542,274</u>	<u>4,191,442</u>	<u>22,789</u>	<u>15,661</u>	<u>42,351</u>	<u>702,110</u>
142,062	(7,700)	5,257	546	47,549	(6,760)	341,349
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
142,062	(7,700)	5,257	546	47,549	(6,760)	341,349
3,682,152	111,512	264,705	1,730	72,324	120,674	747,942
0	409	(594)	0	0	0	0
<u>\$ 3,824,214</u>	<u>\$ 104,221</u>	<u>\$ 269,368</u>	<u>\$ 2,276</u>	<u>\$ 119,873</u>	<u>\$ 113,914</u>	<u>\$ 1,089,291</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2010**

	County Recorder Equipment	Concealed Handgun Licensing	Sheriff Grants	Local Delinquency Prevention
Revenues:				
Intergovernmental Revenues	\$ 0	\$ 0	\$ 100,937	\$ 0
Charges for Services	107,599	0	0	0
Licenses and Permits	0	55,881	0	0
Investment Earnings	0	0	0	0
Special Assessments	0	0	0	0
Fines and Forfeitures	0	0	0	0
All Other Revenue	0	0	0	0
Total Revenue	<u>107,599</u>	<u>55,881</u>	<u>100,937</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety	0	0	92,720	0
Health	0	0	0	0
Human Services	0	0	0	0
Community and Economic Development	0	0	0	0
Public Works	0	0	0	0
General Government	140,345	31,339	0	0
Total Expenditures	<u>140,345</u>	<u>31,339</u>	<u>92,720</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(32,746)	24,542	8,217	0
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(32,746)	24,542	8,217	0
Fund Balance at Beginning of Year	318,578	67,670	33,096	646
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balance End of Year	<u>\$ 285,832</u>	<u>\$ 92,212</u>	<u>\$ 41,313</u>	<u>\$ 646</u>

LICKING COUNTY, OHIO

Juvenile Indigent Alcohol Treatment	Prosecutor Legal Services	Community Based Facility	Emergency Planning	Granville South Sanitary Sewer	Southwest Licking Watershed	Johnstown- Monroe Sewer
\$ 0	\$ 0	\$ 2,010,591	\$ 28,174	\$ 0	\$ 0	\$ 0
0	240	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
1,523	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>1,523</u>	<u>240</u>	<u>2,010,591</u>	<u>28,174</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	1,991,683	31,109	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>1,991,683</u>	<u>31,109</u>	<u>0</u>	<u>0</u>	<u>0</u>
1,523	240	18,908	(2,935)	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
1,523	240	18,908	(2,935)	0	0	0
5,348	0	94,267	53,846	42,155	23	60,329
0	0	1,223	0	0	0	0
<u>\$ 6,871</u>	<u>\$ 240</u>	<u>\$ 114,398</u>	<u>\$ 50,911</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 Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2010**

	Conduct of Business	Buildings and Flood Plain	Domestic Violence	County Court Special Projects
Revenues:				
Intergovernmental Revenues	\$ 0	\$ 0	\$ 0	\$ 0
Charges for Services	0	0	0	0
Licenses and Permits	1,065	0	40,456	0
Investment Earnings	0	0	0	0
Special Assessments	0	0	0	0
Fines and Forfeitures	0	0	0	57,085
All Other Revenue	0	0	0	0
Total Revenue	1,065	0	40,456	57,085
Expenditures:				
Current:				
Public Safety	0	0	0	0
Health	0	0	0	0
Human Services	0	0	19,180	0
Community and Economic Development	0	0	0	0
Public Works	0	0	0	0
General Government	0	0	0	0
Total Expenditures	0	0	19,180	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,065	0	21,276	57,085
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balance	1,065	0	21,276	57,085
Fund Balance at Beginning of Year	6,488	16,805	1,239	51,940
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balance End of Year	\$ 7,553	\$ 16,805	\$ 22,515	\$ 109,025

LICKING COUNTY, OHIO

Indigent Counsel Fees	Coroners Laboratory	Delinquent Tax Collection	Law Enforcement Education	Open Space and Recreation	Commissary	911 Wireless Funding
\$ 1,602	\$ 0	\$ 0	\$ 232,536	\$ 0	\$ 0	\$ 404,162
0	137,380	454,149	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	86,319	0	0	0
0	0	0	0	0	0	0
<u>1,602</u>	<u>137,380</u>	<u>454,149</u>	<u>318,855</u>	<u>0</u>	<u>0</u>	<u>404,162</u>
0	0	0	264,425	0	18,212	22,223
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	62,500	0	0
0	0	0	0	0	0	0
<u>4,940</u>	<u>161,141</u>	<u>727,300</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>4,940</u>	<u>161,141</u>	<u>727,300</u>	<u>264,425</u>	<u>62,500</u>	<u>18,212</u>	<u>22,223</u>
(3,338)	(23,761)	(273,151)	54,430	(62,500)	(18,212)	381,939
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(3,338)	(23,761)	(273,151)	54,430	(62,500)	(18,212)	381,939
24,603	306,133	686,283	176,883	124,411	86,122	1,015,735
0	0	0	0	0	0	0
<u>\$ 21,265</u>	<u>\$ 282,372</u>	<u>\$ 413,132</u>	<u>\$ 231,313</u>	<u>\$ 61,911</u>	<u>\$ 67,910</u>	<u>\$ 1,397,674</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2010**

	Department of Youth Services	Transit Board	Ditch Maintenance	Homeland Security Grant
Revenues:				
Intergovernmental Revenues	\$ 789,081	\$ 681,739	\$ 0	\$ 39,980
Charges for Services	0	913,868	0	0
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Special Assessments	0	0	150,192	0
Fines and Forfeitures	0	0	0	0
All Other Revenue	0	55,142	0	0
Total Revenue	789,081	1,650,749	150,192	39,980
Expenditures:				
Current:				
Public Safety	402,665	0	0	55,622
Health	0	0	0	0
Human Services	0	0	0	0
Community and Economic Development	0	0	0	0
Public Works	0	0	119,964	0
General Government	0	1,786,421	0	0
Total Expenditures	402,665	1,786,421	119,964	55,622
Excess (Deficiency) of Revenues Over (Under) Expenditures	386,416	(135,672)	30,228	(15,642)
Other Financing Sources (Uses):				
Transfers In	0	70,000	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	70,000	0	0
Net Change in Fund Balance	386,416	(65,672)	30,228	(15,642)
Fund Balance at Beginning of Year	196,353	233,494	349,498	15,984
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balance End of Year	\$ 582,769	\$ 167,822	\$ 379,726	\$ 342

LICKING COUNTY, OHIO

<u>Polling Place Accessibility Grant</u>	<u>Law Library Resources</u>	<u>Domestic Court Special Projects</u>	<u>Mediation Institutionalization Grant</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ 13,607	\$ 0	\$ 0	\$ 0	\$ 16,559,341
0	0	20,822	0	4,941,462
0	0	0	0	410,894
0	0	0	0	721
0	0	0	0	150,192
0	165,320	0	665	599,607
0	0	0	0	110,148
<u>13,607</u>	<u>165,320</u>	<u>20,822</u>	<u>665</u>	<u>22,772,365</u>
0	0	0	0	3,328,081
0	0	0	0	375,325
0	0	0	0	4,210,622
0	0	0	0	981,151
0	0	0	0	6,737,531
<u>14,126</u>	<u>85,468</u>	<u>7,629</u>	<u>12,253</u>	<u>5,660,707</u>
<u>14,126</u>	<u>85,468</u>	<u>7,629</u>	<u>12,253</u>	<u>21,293,417</u>
(519)	79,852	13,193	(11,588)	1,478,948
0	0	0	0	70,000
0	0	0	0	(216,921)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(146,921)</u>
(519)	79,852	13,193	(11,588)	1,332,027
519	0	41,147	172,449	13,415,430
0	0	0	0	45,542
<u>\$ 0</u>	<u>\$ 79,852</u>	<u>\$ 54,340</u>	<u>\$ 160,861</u>	<u>\$ 14,792,999</u>

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Debt Service Funds
For the Year Ended December 31, 2010**

	General Obligation Debt	Special Assessment Debt	Total Nonmajor Debt Service Funds
Assets:			
Pooled Cash and Investments	\$ 3,331,763	\$ 90,905	\$ 3,422,668
Receivables:			
Special Assessments	<u>0</u>	<u>362,075</u>	<u>362,075</u>
Total Assets	<u>\$ 3,331,763</u>	<u>\$ 452,980</u>	<u>\$ 3,784,743</u>
Liabilities:			
Deferred Revenue	<u>\$ 0</u>	<u>\$ 362,075</u>	<u>\$ 362,075</u>
Total Liabilities	<u>0</u>	<u>362,075</u>	<u>362,075</u>
Fund Balance:			
Reserved for Debt Service	<u>3,331,763</u>	<u>90,905</u>	<u>3,422,668</u>
Total Fund Balance	<u>3,331,763</u>	<u>90,905</u>	<u>3,422,668</u>
Total Liabilities and Fund Balance	<u>\$ 3,331,763</u>	<u>\$ 452,980</u>	<u>\$ 3,784,743</u>

LICKING COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Debt Service Funds
For the Year Ended December 31, 2010**

	General Obligation Debt	Special Assessment Debt	Total Nonmajor Debt Service Funds
Revenues:			
Charges for Services	\$ 150,853	\$ 0	\$ 150,853
Special Assessments	0	33,287	33,287
All Other Revenue	41,105	0	41,105
Total Revenue	<u>191,958</u>	<u>33,287</u>	<u>225,245</u>
Expenditures:			
Debt Service:			
Principal Retirement	780,138	25,546	805,684
Interest & Fiscal Charges	417,000	22,321	439,321
Total Expenditures	<u>1,197,138</u>	<u>47,867</u>	<u>1,245,005</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,005,180)	(14,580)	(1,019,760)
Other Financing Sources (Uses):			
Transfers In	1,033,482	0	1,033,482
Transfers Out	(57,000)	0	(57,000)
Total Other Financing Sources (Uses)	<u>976,482</u>	<u>0</u>	<u>976,482</u>
Net Change in Fund Balance	(28,698)	(14,580)	(43,278)
Fund Balance at Beginning of Year	<u>3,360,461</u>	<u>105,485</u>	<u>3,465,946</u>
Fund Balance End of Year	<u>\$ 3,331,763</u>	<u>\$ 90,905</u>	<u>\$ 3,422,668</u>

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2010**

	<u>Road Projects</u>	<u>Airport Construction</u>	<u>Capital Grants</u>	<u>Bike Path</u>
Assets:				
Pooled Cash and Investments	\$ 33,452	\$ 121	\$ 5,753	\$ 5,594
Total Assets	<u>\$ 33,452</u>	<u>\$ 121</u>	<u>\$ 5,753</u>	<u>\$ 5,594</u>
Liabilities:				
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund Balance:				
Undesignated/Unreserved	<u>33,452</u>	<u>121</u>	<u>5,753</u>	<u>5,594</u>
Total Fund Balance	<u>33,452</u>	<u>121</u>	<u>5,753</u>	<u>5,594</u>
Total Liabilities and Fund Balance	<u>\$ 33,452</u>	<u>\$ 121</u>	<u>\$ 5,753</u>	<u>\$ 5,594</u>

LICKING COUNTY, OHIO

<u>Computer Acquisition</u>	<u>Special Assessment Construction</u>	<u>Total Nonmajor Capital Projects Funds</u>
\$ 13,575	\$ 10,985	\$ 69,480
<u>\$ 13,575</u>	<u>\$ 10,985</u>	<u>\$ 69,480</u>
\$ 0	\$ 0	\$ 0
13,575	10,985	69,480
<u>13,575</u>	<u>10,985</u>	<u>69,480</u>
<u>\$ 13,575</u>	<u>\$ 10,985</u>	<u>\$ 69,480</u>

LICKING COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2010***

	Road Projects	Airport Construction	Capital Grants	Bike Path
Revenues:				
All Other Revenue	\$ 778	\$ 0	\$ 0	\$ 0
Total Revenue	<u>778</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Capital Outlay	0	0	0	2,970
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,970</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	778	0	0	(2,970)
Fund Balance at Beginning of Year	<u>32,674</u>	<u>121</u>	<u>5,753</u>	<u>8,564</u>
Fund Balance End of Year	<u>\$ 33,452</u>	<u>\$ 121</u>	<u>\$ 5,753</u>	<u>\$ 5,594</u>

LICKING COUNTY, OHIO

<u>Computer Acquisition</u>	<u>Special Assessment Construction</u>	<u>Total Nonmajor Capital Project Funds</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 778</u>
<u>0</u>	<u>0</u>	<u>778</u>
<u>0</u>	<u>0</u>	<u>2,970</u>
<u>0</u>	<u>0</u>	<u>2,970</u>
0	0	(2,192)
<u>13,575</u>	<u>10,985</u>	<u>71,672</u>
<u>\$ 13,575</u>	<u>\$ 10,985</u>	<u>\$ 69,480</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2010**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 29,903,919	\$ 29,900,400	\$ 30,467,273	\$ 566,873
Intergovernmental Revenues	4,700,553	4,700,000	4,821,343	121,343
Charges for Services	4,954,883	4,954,300	5,761,135	806,835
Licenses and Permits	8,101	8,100	9,424	1,324
Investment Earnings	1,149,135	1,149,000	750,977	(398,023)
Fines and Forfeitures	171,020	171,000	172,181	1,181
All Other Revenues	<u>1,830,268</u>	<u>1,830,053</u>	<u>1,895,005</u>	<u>64,952</u>
Total Revenues	<u>42,717,879</u>	<u>42,712,853</u>	<u>43,877,338</u>	<u>1,164,485</u>
Expenditures:				
Public Safety:				
Coroner:				
Personal Services	351,383	355,195	353,452	1,743
Contractual Services	<u>136,632</u>	<u>138,114</u>	<u>137,488</u>	<u>626</u>
Total Coroner	488,015	493,309	490,940	2,369
Adult Probation:				
Personal Services	509,756	515,285	514,600	685
Materials and Supplies	219	221	221	0
Contractual Services	77	78	79	(1)
Other Expenditures	<u>1,455</u>	<u>1,471</u>	<u>1,472</u>	<u>(1)</u>
Total Adult Probation	511,507	517,055	516,372	683
Sheriff:				
Personal Services	14,177,680	14,331,466	14,135,133	196,333
Materials and Supplies	790,456	799,030	789,491	9,539
Contractual Services	1,360,069	1,374,822	1,246,678	128,144
Other Expenditures	22,461	22,705	19,133	3,572
Capital Outlay	<u>48,235</u>	<u>48,758</u>	<u>38,295</u>	<u>10,463</u>
Total Sheriff	16,398,901	16,576,781	16,228,730	348,051

(Continued)

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2010**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Emergency Management:				
Personal Services	144,167	145,731	145,124	607
Materials and Supplies	2,572	2,600	2,045	555
Contractual Services	11,358	11,481	8,234	3,247
Other Expenditures	9,068	9,166	5,467	3,699
Capital Outlay	8,305	8,395	6,950	1,445
Total Emergency Management	<u>175,470</u>	<u>177,373</u>	<u>167,820</u>	<u>9,553</u>
911 Emergency Center:				
Personal Services	1,324,370	1,338,736	1,276,832	61,904
Materials and Supplies	3,094	3,127	2,036	1,091
Contractual Services	162,675	164,440	116,139	48,301
Other Expenditures	791	800	558	242
Capital Outlay	60,414	61,069	43,285	17,784
Total 911 Emergency Center	<u>1,551,344</u>	<u>1,568,172</u>	<u>1,438,850</u>	<u>129,322</u>
Building Code:				
Personal Services	523,910	529,593	408,786	120,807
Materials and Supplies	40,748	41,190	40,735	455
Contractual Services	11,772	11,900	11,765	135
Total Building Code	<u>576,430</u>	<u>582,683</u>	<u>461,286</u>	<u>121,397</u>
Total Public Safety	<u>19,701,667</u>	<u>19,915,373</u>	<u>19,303,998</u>	<u>611,375</u>
Health:				
Humane Officer:				
Personal Services	69,343	70,096	69,032	1,064
Other Expenditures	5,936	6,000	5,669	331
Total Humane Officer	<u>75,279</u>	<u>76,096</u>	<u>74,701</u>	<u>1,395</u>
Registration of Vital Statistics:				
Other Expenditures	1,979	2,000	1,898	102
Total Registration of Vital Statistics	<u>1,979</u>	<u>2,000</u>	<u>1,898</u>	<u>102</u>
Health and Welfare:				
Contractual Services	367,907	371,898	358,409	13,489
Total Health and Welfare	<u>367,907</u>	<u>371,898</u>	<u>358,409</u>	<u>13,489</u>
Total Health	<u>445,165</u>	<u>449,994</u>	<u>435,008</u>	<u>14,986</u>

(Continued)

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2010**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Human Services:				
Veterans' Services Commission:				
Personal Services	399,693	404,029	392,580	11,449
Materials and Supplies	62,698	63,378	45,562	17,816
Contractual Services	1,163,124	1,175,740	1,089,841	85,899
Other Expenditures	149,729	151,353	65,956	85,397
Capital Outlay	32,728	33,083	25,063	8,020
Total Veterans' Services Commission	<u>1,807,972</u>	<u>1,827,583</u>	<u>1,619,002</u>	<u>208,581</u>
Child Welfare Board:				
Other Expenditures	2,006	2,028	2,006	22
Total Child Welfare Board	<u>2,006</u>	<u>2,028</u>	<u>2,006</u>	<u>22</u>
Indigent Fees:				
Contractual Services	1,343,406	1,357,978	1,225,450	132,528
Total Indigent Fees	<u>1,343,406</u>	<u>1,357,978</u>	<u>1,225,450</u>	<u>132,528</u>
Total Human Services	<u>3,153,384</u>	<u>3,187,589</u>	<u>2,846,458</u>	<u>341,131</u>
Conservation and Recreation:				
Agriculture:				
Other Expenditures	364,562	368,517	368,517	0
Total Agriculture	<u>364,562</u>	<u>368,517</u>	<u>368,517</u>	<u>0</u>
Parks:				
Contractual Services	257,312	260,103	260,103	0
Total Parks	<u>257,312</u>	<u>260,103</u>	<u>260,103</u>	<u>0</u>
Total Conservation and Recreation	<u>621,874</u>	<u>628,620</u>	<u>628,620</u>	<u>0</u>
Public Works:				
Sanitation and Drainage:				
Personal Services	343	347	347	0
Total Sanitation and Drainage	<u>343</u>	<u>347</u>	<u>347</u>	<u>0</u>
Total Public Works	<u>343</u>	<u>347</u>	<u>347</u>	<u>0</u>

(Continued)

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2010**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
General Government:				
Commissioners:				
Personal Services	510,876	516,418	507,635	8,783
Contractual Services	5,562	5,622	1,798	3,824
Other Expenditures	9,398	9,500	8,898	602
Total Commissioners	<u>525,836</u>	<u>531,540</u>	<u>518,331</u>	<u>13,209</u>
Auditor:				
Personal Services	574,522	580,754	569,903	10,851
Materials and Supplies	21,136	21,365	18,193	3,172
Contractual Services	18,036	18,232	41,104	(22,872)
Other Expenditures	10,253	10,364	8,429	1,935
Total Auditor	<u>623,947</u>	<u>630,715</u>	<u>637,629</u>	<u>(6,914)</u>
Treasurer:				
Personal Services	522,085	527,748	527,393	355
Materials and Supplies	29,279	29,597	27,071	2,526
Contractual Services	24,619	24,886	24,885	1
Other Expenditures	28,612	28,922	28,922	0
Total Treasurer	<u>604,595</u>	<u>611,153</u>	<u>608,271</u>	<u>2,882</u>
Prosecutor:				
Personal Services	1,901,053	1,921,674	1,931,541	(9,867)
Materials and Supplies	9,807	9,913	4,869	5,044
Contractual Services	58,766	59,403	59,379	24
Other Expenditures	34,159	34,530	34,323	207
Total Prosecutor	<u>2,003,785</u>	<u>2,025,520</u>	<u>2,030,112</u>	<u>(4,592)</u>
Law Library:				
Personal Services	1,256	1,270	1,142	128
Total Law Library	<u>1,256</u>	<u>1,270</u>	<u>1,142</u>	<u>128</u>

(Continued)

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2010**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
County Planning Commission:				
Personal Services	428,833	433,485	430,732	2,753
Materials and Supplies	3,616	3,655	2,544	1,111
Contractual Services	132,765	134,205	131,079	3,126
Other Expenditures	4,790	4,842	4,523	319
Total County Planning Commission	<u>570,004</u>	<u>576,187</u>	<u>568,878</u>	<u>7,309</u>
Board of Elections:				
Personal Services	496,544	501,930	527,206	(25,276)
Materials and Supplies	188,638	190,684	183,694	6,990
Contractual Services	358,716	362,607	356,947	5,660
Other Expenditures	890	900	810	90
Total Board of Elections	<u>1,044,788</u>	<u>1,056,121</u>	<u>1,068,657</u>	<u>(12,536)</u>
County Recorder:				
Personal Services	435,612	440,337	439,080	1,257
Materials and Supplies	2,681	2,710	1,325	1,385
Contractual Services	6,914	6,989	4,302	2,687
Other Expenditures	2,473	2,500	2,414	86
Total County Recorder	<u>447,680</u>	<u>452,536</u>	<u>447,121</u>	<u>5,415</u>
Records Center:				
Personal Services	133,908	135,360	120,980	14,380
Materials and Supplies	6,044	6,110	5,126	984
Contractual Services	26,331	26,617	22,634	3,983
Capital Outlay	8,783	8,878	756	8,122
Total Records Center	<u>175,066</u>	<u>176,965</u>	<u>149,496</u>	<u>27,469</u>
Bureau of Inspection:				
Contractual Services	131,319	132,743	132,743	0
Total Bureau of Inspection	<u>131,319</u>	<u>132,743</u>	<u>132,743</u>	<u>0</u>
Maintenance and Operations:				
Personal Services	441,331	446,118	437,958	8,160
Materials and Supplies	573,451	579,671	484,874	94,797
Contractual Services	1,569,778	1,586,806	1,228,144	358,662
Other Expenditures	16,902	17,085	12,534	4,551
Capital Outlay	70,159	70,920	69,645	1,275
Total Maintenance and Operations	<u>2,671,621</u>	<u>2,700,600</u>	<u>2,233,155</u>	<u>467,445</u>

(Continued)

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2010***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Information Systems Management:				
Personal Services	723,721	731,572	709,683	21,889
Materials and Supplies	14,221	14,375	8,589	5,786
Contractual Services	276,981	279,985	244,318	35,667
Other Expenditures	198	200	0	200
Capital Outlay	133,891	135,343	92,697	42,646
Total Information Systems Management	<u>1,149,012</u>	<u>1,161,475</u>	<u>1,055,287</u>	<u>106,188</u>
Clerk of Courts:				
Personal Services	961,390	971,818	957,780	14,038
Materials and Supplies	23,253	23,506	23,088	418
Contractual Services	6,925	7,000	5,180	1,820
Other Expenditures	495	500	460	40
Total Clerk of Courts	<u>992,063</u>	<u>1,002,824</u>	<u>986,508</u>	<u>16,316</u>
Common Pleas Court:				
Personal Services	803,436	812,151	795,099	17,052
Materials and Supplies	8,469	8,561	7,652	909
Contractual Services	86,922	87,865	78,390	9,475
Other Expenditures	16,613	16,793	14,032	2,761
Total Common Pleas Court	<u>915,440</u>	<u>925,370</u>	<u>895,173</u>	<u>30,197</u>
Court of Appeals:				
Other Expenditures	<u>24,732</u>	<u>25,000</u>	<u>21,860</u>	<u>3,140</u>
Total Court of Appeals	<u>24,732</u>	<u>25,000</u>	<u>21,860</u>	<u>3,140</u>
Municipal Court:				
Personal Services	173,400	175,281	174,574	707
Contractual Services	<u>74,735</u>	<u>75,546</u>	<u>74,892</u>	<u>654</u>
Total Municipal Court	<u>248,135</u>	<u>250,827</u>	<u>249,466</u>	<u>1,361</u>

(Continued)

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2010**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Juvenile Court:				
Personal Services	2,295,163	2,320,059	2,292,747	27,312
Materials and Supplies	10,797	10,914	8,718	2,196
Contractual Services	1,356,153	1,370,863	1,275,794	95,069
Other Expenditures	24,833	25,102	23,447	1,655
Total Juvenile Court	<u>3,686,946</u>	<u>3,726,938</u>	<u>3,600,706</u>	<u>126,232</u>
Probate Court:				
Personal Services	359,464	363,363	363,244	119
Materials and Supplies	2,289	2,314	1,915	399
Contractual Services	13,169	13,312	10,663	2,649
Other Expenditures	9,389	9,491	9,488	3
Total Probate Court	<u>384,311</u>	<u>388,480</u>	<u>385,310</u>	<u>3,170</u>
Domestic Court:				
Personal Services	1,387,569	1,402,620	1,377,204	25,416
Materials and Supplies	4,956	5,010	4,454	556
Contractual Services	23,338	23,591	12,006	11,585
Other Expenditures	24,347	24,611	23,432	1,179
Total Domestic Court	<u>1,440,210</u>	<u>1,455,832</u>	<u>1,417,096</u>	<u>38,736</u>
Human Resources:				
Personal Services	316,299	319,729	315,315	4,414
Materials and Supplies	1,164	1,177	375	802
Contractual Services	21,181	21,411	10,495	10,916
Other Expenditures	3,835	3,877	2,818	1,059
Total Human Resources	<u>342,479</u>	<u>346,194</u>	<u>329,003</u>	<u>17,191</u>
Insurance/Pension/Taxes:				
Personal Services	477,767	482,949	463,206	19,743
Contractual Services	454,322	459,250	366,084	93,166
Total Insurance/Pension/Taxes	<u>932,089</u>	<u>942,199</u>	<u>829,290</u>	<u>112,909</u>

(Continued)

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2010**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
General Administration:				
Contractual Services	39,324	39,750	29,750	10,000
Other Expenditures	464,237	469,273	471,084	(1,811)
Total General Administration	<u>503,561</u>	<u>509,023</u>	<u>500,834</u>	<u>8,189</u>
Total General Government	<u>19,418,875</u>	<u>19,629,512</u>	<u>18,666,068</u>	<u>963,444</u>
Capital Outlay	<u>115,824</u>	<u>117,080</u>	<u>100,130</u>	<u>16,950</u>
Total Expenditures	<u>43,457,132</u>	<u>43,928,515</u>	<u>41,980,629</u>	<u>1,947,886</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(739,253)	(1,215,662)	1,896,709	3,112,371
Other Financing Sources (Uses):				
Transfers In	876,921	876,921	1,176,921	300,000
Transfers Out	(3,708,724)	(3,708,724)	(3,127,034)	581,690
Advances In	<u>144,000</u>	<u>144,000</u>	<u>102,850</u>	<u>(41,150)</u>
Total Other Financing Sources (Uses)	<u>(2,687,803)</u>	<u>(2,687,803)</u>	<u>(1,847,263)</u>	<u>840,540</u>
Net Changes in Fund Balance	(3,427,056)	(3,903,465)	49,446	3,952,911
Fund Balance at Beginning of Year	4,649,437	4,649,437	4,649,437	0
Prior Year Encumbrances	<u>1,390,209</u>	<u>1,390,209</u>	<u>1,390,209</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 2,612,590</u>	<u>\$ 2,136,181</u>	<u>\$ 6,089,092</u>	<u>\$ 3,952,911</u>

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – Special Revenue Fund
For the Year Ended December 31, 2010***

PUBLIC ASSISTANCE FUND				Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>(Negative)</u>
Revenues:				
Intergovernmental Revenues	\$ 18,529,599	\$ 11,502,313	\$ 9,222,610	\$ (2,279,703)
All Other Revenues	287,554	178,500	213,386	34,886
Total Revenues	<u>18,817,153</u>	<u>11,680,813</u>	<u>9,435,996</u>	<u>(2,244,817)</u>
Expenditures:				
Human Services:				
Personal Services	12,756,403	8,607,341	8,146,748	460,593
Materials and Supplies	211,788	142,903	130,570	12,333
Contractual Services	2,412,615	1,627,904	1,474,015	153,889
Other Expenditures	4,383,981	2,958,077	2,233,654	724,423
Capital Outlay	189,840	128,094	99,867	28,227
Total Expenditures	<u>19,954,627</u>	<u>13,464,319</u>	<u>12,084,854</u>	<u>1,379,465</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,137,474)	(1,783,506)	(2,648,858)	(865,352)
Other Financing Sources (Uses):				
Transfers In	1,474,000	1,474,000	1,596,057	122,057
Transfers Out	(1,100,485)	(1,100,485)	(1,003,973)	96,512
Total Other Financing Sources (Uses)	<u>373,515</u>	<u>373,515</u>	<u>592,084</u>	<u>218,569</u>
Net Change in Fund Balance	(763,959)	(1,409,991)	(2,056,774)	(646,783)
Fund Balance at Beginning of Year	2,336,432	2,336,432	2,336,432	0
Prior Year Encumbrances	585,255	585,255	585,255	0
Fund Balance at End of Year	<u>\$ 2,157,728</u>	<u>\$ 1,511,696</u>	<u>\$ 864,913</u>	<u>\$ (646,783)</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – Special Revenue Fund
For the Year Ended December 31, 2010**

BOARD OF DEVELOPMENTAL DISABILITIES FUND

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 5,728,356	\$ 5,728,356	\$ 6,057,048	\$ 328,692
Intergovernmental Revenues	4,058,457	4,058,457	3,590,743	(467,714)
All Other Revenues	<u>483,300</u>	<u>483,300</u>	<u>931,359</u>	<u>448,059</u>
Total Revenues	<u>10,270,113</u>	<u>10,270,113</u>	<u>10,579,150</u>	<u>309,037</u>
Expenditures:				
Human Services:				
Personal Services	7,703,466	7,695,557	7,335,663	359,894
Materials and Supplies	354,286	353,922	219,379	134,543
Contractual Services	3,684,091	3,680,309	3,295,018	385,291
Other Expenditures	335,302	334,958	227,111	107,847
Capital Outlay	<u>311,859</u>	<u>311,539</u>	<u>144,502</u>	<u>167,037</u>
Total Expenditures	<u>12,389,004</u>	<u>12,376,285</u>	<u>11,221,673</u>	<u>1,154,612</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,118,891)	(2,106,172)	(642,523)	1,463,649
Fund Balance at Beginning of Year	5,247,574	5,247,574	5,247,574	0
Prior Year Encumbrances	<u>626,152</u>	<u>626,152</u>	<u>626,152</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 3,754,835</u>	<u>\$ 3,767,554</u>	<u>\$ 5,231,203</u>	<u>\$ 1,463,649</u>

LICKING COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – Special Revenue Fund
For the Year Ended December 31, 2010**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
CHILDREN'S SERVICES FUND				
Revenues:				
Taxes	\$ 2,553,077	\$ 2,570,751	\$ 2,890,321	\$ 319,570
Intergovernmental Revenues	3,994,693	4,022,348	4,940,774	918,426
All Other Revenues	346,601	349,000	289,668	(59,332)
Total Revenues	6,894,371	6,942,099	8,120,763	1,178,664
Expenditures:				
Human Services:				
Materials and Supplies	2,500	2,500	0	2,500
Contractual Services	8,574,813	8,574,813	8,127,776	447,037
Other Expenditures	319,833	319,833	219,506	100,327
Total Expenditures	8,897,146	8,897,146	8,347,282	549,864
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,002,775)	(1,955,047)	(226,519)	1,728,528
Other Financing Sources (Uses):				
Transfers In	4,100,000	4,100,000	3,596,360	(503,640)
Transfers Out	(3,721,231)	(3,721,231)	(3,198,769)	522,462
Total Other Financing Sources (Uses)	378,769	378,769	397,591	18,822
Net Change in Fund Balance	(1,624,006)	(1,576,278)	171,072	1,747,350
Fund Balance at Beginning of Year	1,214,155	1,214,155	1,214,155	0
Prior Year Encumbrances	721,528	721,528	721,528	0
Fund Balance at End of Year	\$ 311,677	\$ 359,405	\$ 2,106,755	\$ 1,747,350

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – Special Revenue Fund
For the Year Ended December 31, 2010**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 2,624,099	\$ 2,624,099	\$ 2,573,116	\$ (50,983)
Intergovernmental Revenues	<u>596,563</u>	<u>596,563</u>	<u>584,973</u>	<u>(11,590)</u>
Total Revenues	<u>3,220,662</u>	<u>3,220,662</u>	<u>3,158,089</u>	<u>(62,573)</u>
Expenditures:				
Human Services:				
Contractual Services	3,194,848	3,194,848	3,194,848	0
Capital Outlay	<u>8,500</u>	<u>8,500</u>	<u>8,500</u>	<u>0</u>
Total Expenditures	<u>3,203,348</u>	<u>3,203,348</u>	<u>3,203,348</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	17,314	17,314	(45,259)	(62,573)
Fund Balance at Beginning of Year	<u>834,017</u>	<u>834,017</u>	<u>834,017</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 851,331</u>	<u>\$ 851,331</u>	<u>\$ 788,758</u>	<u>\$ (62,573)</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – Capital Project Fund
For the Year Ended December 31, 2010**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 3,122,936	\$ 3,242,698	\$ 119,762
Investment Earnings	0	20	20
All Other Revenues	<u>17,290</u>	<u>51,605</u>	<u>34,315</u>
Total Revenues	<u>3,140,226</u>	<u>3,294,323</u>	<u>154,097</u>
Expenditures:			
Capital Outlay	<u>4,266,960</u>	<u>3,486,981</u>	<u>779,979</u>
Total Expenditures	<u>4,266,960</u>	<u>3,486,981</u>	<u>779,979</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,126,734)	(192,658)	934,076
Other Financing Sources (Uses):			
Transfers In	31,208	31,208	0
Transfers Out	(31,208)	(31,208)	0
Advances In	150,000	150,000	0
Advances Out	<u>(50,000)</u>	<u>(50,000)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>100,000</u>	<u>100,000</u>	<u>0</u>
Net Change in Fund Balance	(1,026,734)	(92,658)	934,076
Fund Balance at Beginning of Year	642,935	642,935	0
Prior Year Encumbrances	<u>376,515</u>	<u>376,515</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ (7,284)</u>	<u>\$ 926,792</u>	<u>\$ 934,076</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2010**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 72,900	\$ 72,543	\$ (357)
Licenses and Permits	277,700	313,492	35,792
Fines and Forfeitures	15,050	16,001	951
All Other Revenues	<u>37,710</u>	<u>10,731</u>	<u>(26,979)</u>
Total Revenues	<u>403,360</u>	<u>412,767</u>	<u>9,407</u>
Expenditures:			
Health:			
Personal Services	267,387	238,050	29,337
Materials and Supplies	29,884	25,545	4,339
Contractual Services	125,679	118,932	6,747
Other Expenditures	3,500	3,384	116
Capital Outlay	<u>1,750</u>	<u>1,141</u>	<u>609</u>
Total Expenditures	<u>428,200</u>	<u>387,052</u>	<u>41,148</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(24,840)	25,715	50,555
Fund Balance at Beginning of Year	185,106	185,106	0
Prior Year Encumbrances	<u>6,946</u>	<u>6,946</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 167,212</u>	<u>\$ 217,767</u>	<u>\$ 50,555</u>

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2010***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 1,482,465	\$ 1,485,040	\$ 2,575
All Other Revenues	<u>2,500</u>	<u>0</u>	<u>(2,500)</u>
Total Revenues	<u>1,484,965</u>	<u>1,485,040</u>	<u>75</u>
Expenditures:			
General Government:			
Personal Services	1,603,654	1,533,055	70,599
Materials and Supplies	9,777	7,217	2,560
Contractual Services	389,734	357,602	32,132
Other Expenditures	72,578	57,963	14,615
Capital Outlay	<u>13,057</u>	<u>7,612</u>	<u>5,445</u>
Total Expenditures	<u>2,088,800</u>	<u>1,963,449</u>	<u>125,351</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(603,835)	(478,409)	125,426
Fund Balance at Beginning of Year	2,694,609	2,694,609	0
Prior Year Encumbrances	<u>116,746</u>	<u>116,746</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 2,207,520</u>	<u>\$ 2,332,946</u>	<u>\$ 125,426</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2010**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 423,500	\$ 438,616	\$ 15,116
Intergovernmental Revenues	6,052,351	6,221,058	168,707
Fines and Forfeitures	234,000	245,000	11,000
All Other Revenues	<u>15,000</u>	<u>36,467</u>	<u>21,467</u>
Total Revenues	<u>6,724,851</u>	<u>6,941,141</u>	<u>216,290</u>
Expenditures:			
Public Works:			
Personal Services	4,440,578	4,259,897	180,681
Materials and Supplies	1,530,715	1,461,844	68,871
Contractual Services	131,824	103,092	28,732
Other Expenditures	3,907	397	3,510
Capital Outlay	<u>799,998</u>	<u>696,007</u>	<u>103,991</u>
Total Expenditures	<u>6,907,022</u>	<u>6,521,237</u>	<u>385,785</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(182,171)	419,904	602,075
Other Financing Sources (Uses):			
Transfers Out	<u>(217,000)</u>	<u>(216,921)</u>	<u>79</u>
Total Other Financing Sources (Uses)	<u>(217,000)</u>	<u>(216,921)</u>	<u>79</u>
Net Change in Fund Balance	(399,171)	202,983	602,154
Fund Balance at Beginning of Year	323,820	323,820	0
Prior Year Encumbrances	<u>122,193</u>	<u>122,193</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 46,842</u>	<u>\$ 648,996</u>	<u>\$ 602,154</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2010**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 372,096	\$ 372,096	\$ 0
Charges for Services	<u>25,000</u>	<u>52,429</u>	<u>27,429</u>
Total Revenues	<u>397,096</u>	<u>424,525</u>	<u>27,429</u>
Expenditures:			
Public Safety:			
Personal Services	375,392	361,151	14,241
Materials and Supplies	47,232	45,919	1,313
Contractual Services	29,439	15,721	13,718
Capital Outlay	<u>50,492</u>	<u>48,971</u>	<u>1,521</u>
Total Expenditures	<u>502,555</u>	<u>471,762</u>	<u>30,793</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(105,459)	(47,237)	58,222
Other Financing Sources (Uses):			
Transfers Out	<u>(5,000)</u>	<u>0</u>	<u>5,000</u>
Total Other Financing Sources (Uses)	<u>(5,000)</u>	<u>0</u>	<u>5,000</u>
Net Change in Fund Balance	(110,459)	(47,237)	63,222
Fund Balance at Beginning of Year	196,612	196,612	0
Prior Year Encumbrances	<u>12,745</u>	<u>12,745</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 98,898</u>	<u>\$ 162,120</u>	<u>\$ 63,222</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2010**

	PLANNING FUND		Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	<u>(Negative)</u>
Revenues:			
Intergovernmental Revenues	\$ 1,123,035	\$ 1,130,583	\$ 7,548
Charges for Services	77,200	148,498	71,298
Investment Earnings	2,000	721	(1,279)
All Other Revenues	<u>0</u>	<u>7,808</u>	<u>7,808</u>
Total Revenues	<u>1,202,235</u>	<u>1,287,610</u>	<u>85,375</u>
Expenditures:			
Community and Economic Development:			
Personal Services	374,844	363,664	11,180
Materials and Supplies	1,028	676	352
Contractual Services	1,064,790	999,078	65,712
Other Expenditures	<u>12,238</u>	<u>11,723</u>	<u>515</u>
Total Expenditures	<u>1,452,900</u>	<u>1,375,141</u>	<u>77,759</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(250,665)	(87,531)	163,134
Fund Balance at Beginning of Year	242,652	242,652	0
Prior Year Encumbrances	<u>87,886</u>	<u>87,886</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 79,873</u>	<u>\$ 243,007</u>	<u>\$ 163,134</u>

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2010***

LITTER CONTROL AND RECYCLING FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 520,219	\$ 525,208	\$ 4,989
Charges for Services	<u>0</u>	<u>9,992</u>	<u>9,992</u>
Total Revenues	<u>520,219</u>	<u>535,200</u>	<u>14,981</u>
Expenditures:			
Public Works:			
Personal Services	357,378	348,063	9,315
Materials and Supplies	106,259	97,965	8,294
Contractual Services	76,433	47,717	28,716
Other Expenditures	14,078	11,738	2,340
Capital Outlay	<u>73,496</u>	<u>66,181</u>	<u>7,315</u>
Total Expenditures	<u>627,644</u>	<u>571,664</u>	<u>55,980</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(107,425)	(36,464)	70,961
Fund Balance at Beginning of Year	117,428	117,428	0
Prior Year Encumbrances	<u>22,789</u>	<u>22,789</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 32,792</u>	<u>\$ 103,753</u>	<u>\$ 70,961</u>

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2010***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 3,807,349	\$ 3,639,971	\$ (167,378)
Charges for Services	<u>488,962</u>	<u>451,599</u>	<u>(37,363)</u>
Total Revenues	<u>4,296,311</u>	<u>4,091,570</u>	<u>(204,741)</u>
Expenditures:			
Human Services:			
Personal Services	3,749,756	3,505,699	244,057
Materials and Supplies	74,261	52,647	21,614
Contractual Services	838,537	713,348	125,189
Other Expenditures	24,804	18,971	5,833
Capital Outlay	<u>67,937</u>	<u>51,105</u>	<u>16,832</u>
Total Expenditures	<u>4,755,295</u>	<u>4,341,770</u>	<u>413,525</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(458,984)	(250,200)	208,784
Fund Balance at Beginning of Year	419,218	419,218	0
Prior Year Encumbrances	<u>45,656</u>	<u>45,656</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 5,890</u>	<u>\$ 214,674</u>	<u>\$ 208,784</u>

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2010***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	<u>\$ 21,527</u>	<u>\$ 23,646</u>	<u>\$ 2,119</u>
Total Revenues	<u>21,527</u>	<u>23,646</u>	<u>2,119</u>
Expenditures:			
General Government:			
Other Expenditures	<u>21,527</u>	<u>21,527</u>	<u>0</u>
Total Expenditures	<u>21,527</u>	<u>21,527</u>	<u>0</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	0	2,119	2,119
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 2,119</u>	<u>\$ 2,119</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2010**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	<u>\$ 65,193</u>	<u>\$ 68,414</u>	<u>\$ 3,221</u>
Total Revenues	<u>65,193</u>	<u>68,414</u>	<u>3,221</u>
Expenditures:			
General Government:			
Contractual Services	<u>111,292</u>	<u>70,379</u>	<u>40,913</u>
Total Expenditures	<u>111,292</u>	<u>70,379</u>	<u>40,913</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(46,099)	(1,965)	44,134
Fund Balance at Beginning of Year	94,345	94,345	0
Prior Year Encumbrances	<u>6,751</u>	<u>6,751</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 54,997</u>	<u>\$ 99,131</u>	<u>\$ 44,134</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2010**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	<u>\$ 35,164</u>	<u>\$ 36,224</u>	<u>\$ 1,060</u>
Total Revenues	<u>35,164</u>	<u>36,224</u>	<u>1,060</u>
Expenditures:			
General Government:			
Contractual Services	<u>118,561</u>	<u>71,972</u>	<u>46,589</u>
Total Expenditures	<u>118,561</u>	<u>71,972</u>	<u>46,589</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(83,397)	(35,748)	47,649
Fund Balance at Beginning of Year	115,023	115,023	0
Prior Year Encumbrances	<u>3,366</u>	<u>3,366</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 34,992</u>	<u>\$ 82,641</u>	<u>\$ 47,649</u>

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2010***

CERTIFICATE OF TITLE FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 891,442	\$ 1,037,862	\$ 146,420
Total Revenues	<u>891,442</u>	<u>1,037,862</u>	<u>146,420</u>
Expenditures:			
General Government:			
Personal Services	686,137	667,968	18,169
Materials and Supplies	13,132	9,924	3,208
Contractual Services	39,915	35,391	4,524
Other Expenditures	13,825	9,493	4,332
Capital Outlay	<u>6,324</u>	<u>0</u>	<u>6,324</u>
Total Expenditures	<u>759,333</u>	<u>722,776</u>	<u>36,557</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	132,109	315,086	182,977
Fund Balance at Beginning of Year	707,440	707,440	0
Prior Year Encumbrances	<u>4,786</u>	<u>4,786</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 844,335</u>	<u>\$ 1,027,312</u>	<u>\$ 182,977</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2010**

COUNTY RECORDER EQUIPMENT FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	<u>\$ 100,000</u>	<u>\$ 107,503</u>	<u>\$ 7,503</u>
Total Revenues	<u>100,000</u>	<u>107,503</u>	<u>7,503</u>
Expenditures:			
General Government:			
Contractual Services	<u>253,333</u>	<u>141,171</u>	<u>112,162</u>
Total Expenditures	<u>253,333</u>	<u>141,171</u>	<u>112,162</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(153,333)	(33,668)	119,665
Fund Balance at Beginning of Year	314,781	314,781	0
Prior Year Encumbrances	<u>3,333</u>	<u>3,333</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 164,781</u>	<u>\$ 284,446</u>	<u>\$ 119,665</u>

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2010***

CONCEALED HANDGUN LICENSING FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Licenses and Permits	<u>\$ 50,000</u>	<u>\$ 55,881</u>	<u>\$ 5,881</u>
Total Revenues	<u>50,000</u>	<u>55,881</u>	<u>5,881</u>
Expenditures:			
General Government:			
Contractual Services	<u>44,308</u>	<u>37,870</u>	<u>6,438</u>
Total Expenditures	<u>44,308</u>	<u>37,870</u>	<u>6,438</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,692	18,011	12,319
Fund Balance at Beginning of Year	65,811	65,811	0
Prior Year Encumbrances	<u>4,308</u>	<u>4,308</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 75,811</u>	<u>\$ 88,130</u>	<u>\$ 12,319</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2010**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	<u>\$ 100,937</u>	<u>\$ 100,937</u>	<u>\$ 0</u>
Total Revenues	<u>100,937</u>	<u>100,937</u>	<u>0</u>
Expenditures:			
Public Safety:			
Personal Services	100,937	63,034	37,903
Capital Outlay	<u>37,266</u>	<u>37,266</u>	<u>0</u>
Total Expenditures	<u>138,203</u>	<u>100,300</u>	<u>37,903</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(37,266)	637	37,903
Fund Balance at Beginning of Year	29,596	29,596	0
Prior Year Encumbrances	<u>7,670</u>	<u>7,670</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 37,903</u>	<u>\$ 37,903</u>

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2010***

LOCAL DELINQUENCY PREVENTION FUND

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

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2010**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	<u>\$ 758</u>	<u>\$ 1,358</u>	<u>\$ 600</u>
Total Revenues	<u> 758</u>	<u> 1,358</u>	<u> 600</u>
Expenditures:			
Public Safety:			
Contractual Services	<u> 4,955</u>	<u> 0</u>	<u> 4,955</u>
Total Expenditures	<u> 4,955</u>	<u> 0</u>	<u> 4,955</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u> (4,197)</u>	<u> 1,358</u>	<u> 5,555</u>
Fund Balance at Beginning of Year	<u> 5,271</u>	<u> 5,271</u>	<u> 0</u>
Fund Balance at End of Year	<u><u> 1,074</u></u>	<u><u> 6,629</u></u>	<u><u> 5,555</u></u>

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2010***

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

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2010***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	<u>\$ 2,050,349</u>	<u>\$ 2,010,591</u>	<u>\$ (39,758)</u>
Total Revenues	<u>2,050,349</u>	<u>2,010,591</u>	<u>(39,758)</u>
Expenditures:			
Public Safety:			
Personal Services	1,594,507	1,571,315	23,192
Materials and Supplies	128,134	119,880	8,254
Contractual Services	413,076	384,114	28,962
Capital Outlay	<u>4,600</u>	<u>3,848</u>	<u>752</u>
Total Expenditures	<u>2,140,317</u>	<u>2,079,157</u>	<u>61,160</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(89,968)	(68,566)	21,402
Fund Balance at Beginning of Year	189,807	189,807	0
Prior Year Encumbrances	<u>15,951</u>	<u>15,951</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 115,790</u>	<u>\$ 137,192</u>	<u>\$ 21,402</u>

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2010***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 28,174	\$ 28,174	\$ 0
Total Revenues	<u>28,174</u>	<u>28,174</u>	<u>0</u>
Expenditures:			
Public Safety:			
Contractual Services	2,000	1,169	831
Other Expenditures	<u>37,043</u>	<u>31,004</u>	<u>6,039</u>
Total Expenditures	<u>39,043</u>	<u>32,173</u>	<u>6,870</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,869)	(3,999)	6,870
Fund Balance at Beginning of Year	53,803	53,803	0
Prior Year Encumbrances	<u>43</u>	<u>43</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 42,977</u>	<u>\$ 49,847</u>	<u>\$ 6,870</u>

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2010***

GRANVILLE SOUTH SANITARY SEWER FUND

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

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2010***

SOUTHWEST LICKING WATERSHED FUND

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

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2010***

JOHNSTOWN-MONROE SEWER FUND

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

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2010***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Licenses and Permits	<u>\$ 1,027</u>	<u>\$ 1,000</u>	<u>\$ (27)</u>
Total Revenues	<u>1,027</u>	<u>1,000</u>	<u>(27)</u>
Expenditures:			
Human Services:			
Contractual Services	<u>6,247</u>	<u>0</u>	<u>6,247</u>
Total Expenditures	<u>6,247</u>	<u>0</u>	<u>6,247</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,220)	1,000	6,220
Fund Balance at Beginning of Year	<u>6,488</u>	<u>6,488</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,268</u>	<u>\$ 7,488</u>	<u>\$ 6,220</u>

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2010***

BUILDINGS AND FLOOD PLAIN FUND

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

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2010**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Licenses and Permits	<u>\$ 38,000</u>	<u>\$ 40,591</u>	<u>\$ 2,591</u>
Total Revenues	<u>38,000</u>	<u>40,591</u>	<u>2,591</u>
Expenditures:			
Human Services:			
Contractual Services	<u>50,000</u>	<u>39,729</u>	<u>10,271</u>
Total Expenditures	<u>50,000</u>	<u>39,729</u>	<u>10,271</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,000)	862	12,862
Fund Balance at Beginning of Year	<u>20,548</u>	<u>20,548</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 8,548</u>	<u>\$ 21,410</u>	<u>\$ 12,862</u>

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2010***

COUNTY COURT SPECIAL PROJECTS FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	<u>\$ 63,035</u>	<u>\$ 63,035</u>	<u>\$ 0</u>
Total Revenues	<u>63,035</u>	<u>63,035</u>	<u>0</u>
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	63,035	63,035	0
Fund Balance at Beginning of Year	<u>45,990</u>	<u>45,990</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 109,025</u>	<u>\$ 109,025</u>	<u>\$ 0</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2010**

INDIGENT COUNSEL FEES FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	<u>\$ 0</u>	<u>\$ 1,469</u>	<u>\$ 1,469</u>
Total Revenues	<u>0</u>	<u>1,469</u>	<u>1,469</u>
Expenditures:			
General Government:			
Contractual Services	<u>25,323</u>	<u>5,330</u>	<u>19,993</u>
Total Expenditures	<u>25,323</u>	<u>5,330</u>	<u>19,993</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(25,323)</u>	<u>(3,861)</u>	<u>21,462</u>
Fund Balance at Beginning of Year	<u>25,288</u>	<u>25,288</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ (35)</u>	<u>\$ 21,427</u>	<u>\$ 21,462</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2010**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	<u>\$ 120,000</u>	<u>\$ 151,490</u>	<u>\$ 31,490</u>
Total Revenues	<u>120,000</u>	<u>151,490</u>	<u>31,490</u>
Expenditures:			
General Government:			
Materials and Supplies	<u>242,933</u>	<u>209,093</u>	<u>33,840</u>
Total Expenditures	<u>242,933</u>	<u>209,093</u>	<u>33,840</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(122,933)	(57,603)	65,330
Fund Balance at Beginning of Year	259,838	259,838	0
Prior Year Encumbrances	<u>35,433</u>	<u>35,433</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 172,338</u>	<u>\$ 237,668</u>	<u>\$ 65,330</u>

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2010***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	<u>\$ 331,000</u>	<u>\$ 454,149</u>	<u>\$ 123,149</u>
Total Revenues	<u>331,000</u>	<u>454,149</u>	<u>123,149</u>
Expenditures:			
General Government:			
Personal Services	631,829	628,865	2,964
Materials and Supplies	2,300	2,143	157
Contractual Services	82,138	64,719	17,419
Other Expenditures	49,878	49,878	0
Capital Outlay	<u>600</u>	<u>0</u>	<u>600</u>
Total Expenditures	<u>766,745</u>	<u>745,605</u>	<u>21,140</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(435,745)	(291,456)	144,289
Other Financing Sources (Uses):			
Transfers Out	<u>(6,000)</u>	<u>0</u>	<u>6,000</u>
Total Other Financing Sources (Uses)	<u>(6,000)</u>	<u>0</u>	<u>6,000</u>
Net Change in Fund Balance	(441,745)	(291,456)	150,289
Fund Balance at Beginning of Year	706,736	706,736	0
Prior Year Encumbrances	<u>7,205</u>	<u>7,205</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 272,196</u>	<u>\$ 422,485</u>	<u>\$ 150,289</u>

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2010***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 25,000	\$ 249,104	\$ 224,104
Fines and Forfeitures	<u>12,000</u>	<u>63,956</u>	<u>51,956</u>
Total Revenues	<u>37,000</u>	<u>313,060</u>	<u>276,060</u>
Expenditures:			
Public Safety:			
Contractual Services	<u>97,773</u>	<u>264,425</u>	<u>(166,652)</u>
Total Expenditures	<u>97,773</u>	<u>264,425</u>	<u>(166,652)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(60,773)	48,635	109,408
Fund Balance at Beginning of Year	149,809	149,809	0
Prior Year Encumbrances	<u>467</u>	<u>467</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 89,503</u>	<u>\$ 198,911</u>	<u>\$ 109,408</u>

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2010***

OPEN SPACE AND RECREATION FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Community and Economic Development:			
Contractual Services	<u>62,500</u>	<u>62,500</u>	<u>0</u>
Total Expenditures	<u>62,500</u>	<u>62,500</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(62,500)	(62,500)	0
Fund Balance at Beginning of Year	<u>124,411</u>	<u>124,411</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 61,911</u>	<u>\$ 61,911</u>	<u>\$ 0</u>

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2010***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	<u>\$ 300,000</u>	<u>\$ 404,162</u>	<u>\$ 104,162</u>
Total Revenues	<u>300,000</u>	<u>404,162</u>	<u>104,162</u>
Expenditures:			
Public Safety:			
Capital Outlay	<u>858,750</u>	<u>37,769</u>	<u>820,981</u>
Total Expenditures	<u>858,750</u>	<u>37,769</u>	<u>820,981</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(558,750)	366,393	925,143
Fund Balance at Beginning of Year	1,009,988	1,009,988	0
Prior Year Encumbrances	<u>7,768</u>	<u>7,768</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 459,006</u>	<u>\$ 1,384,149</u>	<u>\$ 925,143</u>

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2010***

DEPARTMENT OF YOUTH SERVICES FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	<u>\$ 733,579</u>	<u>\$ 789,081</u>	<u>\$ 55,502</u>
Total Revenues	<u>733,579</u>	<u>789,081</u>	<u>55,502</u>
Expenditures:			
Public Safety:			
Personal Services	270,650	253,880	16,770
Materials and Supplies	1,205	1,205	0
Contractual Services	177,833	143,883	33,950
Other Expenditures	<u>5,956</u>	<u>4,073</u>	<u>1,883</u>
Total Expenditures	<u>455,644</u>	<u>403,041</u>	<u>52,603</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	277,935	386,040	108,105
Fund Balance at Beginning of Year	207,058	207,058	0
Prior Year Encumbrances	<u>3,117</u>	<u>3,117</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 488,110</u>	<u>\$ 596,215</u>	<u>\$ 108,105</u>

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2010***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 663,486	\$ 704,205	\$ 40,719
Charges for Services	858,802	911,508	52,706
All Other Revenues	<u>51,953</u>	<u>55,142</u>	<u>3,189</u>
Total Revenues	<u>1,574,241</u>	<u>1,670,855</u>	<u>96,614</u>
Expenditures:			
General Government:			
Personal Services	229,928	229,849	79
Materials and Supplies	1,221	1,221	0
Contractual Services	1,398,629	1,396,439	2,190
Other Expenditures	2,393	2,393	0
Capital Outlay	<u>339,922</u>	<u>339,921</u>	<u>1</u>
Total Expenditures	<u>1,972,093</u>	<u>1,969,823</u>	<u>2,270</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(397,852)	(298,968)	98,884
Other Financing Sources (Uses):			
Transfers In	<u>70,000</u>	<u>70,000</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>70,000</u>	<u>70,000</u>	<u>0</u>
Net Change in Fund Balance	(327,852)	(228,968)	98,884
Fund Balance at Beginning of Year	177,291	177,291	0
Prior Year Encumbrances	<u>84,722</u>	<u>84,722</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ (65,839)</u>	<u>\$ 33,045</u>	<u>\$ 98,884</u>

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2010***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Special Assessments	<u>\$ 137,541</u>	<u>\$ 150,192</u>	<u>\$ 12,651</u>
Total Revenues	<u>137,541</u>	<u>150,192</u>	<u>12,651</u>
Expenditures:			
Public Works:			
Contractual Services	<u>387,957</u>	<u>124,953</u>	<u>263,004</u>
Total Expenditures	<u>387,957</u>	<u>124,953</u>	<u>263,004</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(250,416)	25,239	275,655
Other Financing Sources (Uses):			
Advances Out	<u>(19,970)</u>	<u>(16,000)</u>	<u>3,970</u>
Total Other Financing Sources (Uses)	<u>(19,970)</u>	<u>(16,000)</u>	<u>3,970</u>
Net Change in Fund Balance	(270,386)	9,239	279,625
Fund Balance at Beginning of Year	<u>376,498</u>	<u>376,498</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 106,112</u>	<u>\$ 385,737</u>	<u>\$ 279,625</u>

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2010***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	<u>\$ 41,250</u>	<u>\$ 41,250</u>	<u>\$ 0</u>
Total Revenues	<u>41,250</u>	<u>41,250</u>	<u>0</u>
Expenditures:			
Public Safety:			
Contractual Services	280,294	255,802	24,492
Capital Outlay	<u>12,392</u>	<u>12,392</u>	<u>0</u>
Total Expenditures	<u>292,686</u>	<u>268,194</u>	<u>24,492</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(251,436)	(226,944)	24,492
Other Financing Sources (Uses):			
Advances Out	<u>(36,850)</u>	<u>(36,850)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(36,850)</u>	<u>(36,850)</u>	<u>0</u>
Net Change in Fund Balance	(288,286)	(263,794)	24,492
Fund Balance at Beginning of Year	50,065	50,065	0
Prior Year Encumbrances	<u>217,165</u>	<u>217,165</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ (21,056)</u>	<u>\$ 3,436</u>	<u>\$ 24,492</u>

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2010***

POLLING PLACE ACCESSIBILITY GRANT FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	<u>\$ 13,607</u>	<u>\$ 13,607</u>	<u>\$ 0</u>
Total Revenues	<u>13,607</u>	<u>13,607</u>	<u>0</u>
Expenditures:			
General Government:			
Contractual Services	<u>14,126</u>	<u>14,126</u>	<u>0</u>
Total Expenditures	<u>14,126</u>	<u>14,126</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(519)	(519)	0
Fund Balance at Beginning of Year	<u>519</u>	<u>519</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2010***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	<u>\$ 170,300</u>	<u>\$ 165,320</u>	<u>\$ (4,980)</u>
Total Revenues	<u>170,300</u>	<u>165,320</u>	<u>(4,980)</u>
Expenditures:			
General Government:			
Personal Services	29,271	28,491	780
Materials and Supplies	63,710	63,210	500
Contractual Services	600	600	0
Other Expenditures	<u>925</u>	<u>425</u>	<u>500</u>
Total Expenditures	<u>94,506</u>	<u>92,726</u>	<u>1,780</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	75,794	72,594	(3,200)
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 75,794</u>	<u>\$ 72,594</u>	<u>\$ (3,200)</u>

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2010***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	<u>\$ 19,000</u>	<u>\$ 22,303</u>	<u>\$ 3,303</u>
Total Revenues	<u>19,000</u>	<u>22,303</u>	<u>3,303</u>
Expenditures:			
General Government:			
Contractual Services	<u>41,088</u>	<u>21,751</u>	<u>19,337</u>
Total Expenditures	<u>41,088</u>	<u>21,751</u>	<u>19,337</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(22,088)	552	22,640
Fund Balance at Beginning of Year	34,469	34,469	0
Prior Year Encumbrances	<u>16,088</u>	<u>16,088</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 28,469</u>	<u>\$ 51,109</u>	<u>\$ 22,640</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2010**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	<u>\$ 0</u>	<u>\$ 1,015</u>	<u>\$ 1,015</u>
Total Revenues	<u>0</u>	<u>1,015</u>	<u>1,015</u>
Expenditures:			
General Government:			
Contractual Services	<u>57,267</u>	<u>18,460</u>	<u>38,807</u>
Total Expenditures	<u>57,267</u>	<u>18,460</u>	<u>38,807</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(57,267)	(17,445)	39,822
Other Financing Sources (Uses):			
Advances Out	<u>(66)</u>	<u>0</u>	<u>66</u>
Total Other Financing Sources (Uses)	<u>(66)</u>	<u>0</u>	<u>66</u>
Net Change in Fund Balance	(57,333)	(17,445)	39,888
Fund Balance at Beginning of Year	169,291	169,291	0
Prior Year Encumbrances	<u>7,267</u>	<u>7,267</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 119,225</u>	<u>\$ 159,113</u>	<u>\$ 39,888</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Debt Service Funds
For the Year Ended December 31, 2010**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 90,051	\$ 150,853	\$ 60,802
All Other Revenues	<u>37,500</u>	<u>41,105</u>	<u>3,605</u>
Total Revenues	<u>127,551</u>	<u>191,958</u>	<u>64,407</u>
Expenditures:			
Debt Service:			
Principal Retirement	4,635,191	4,635,138	53
Interest and Fiscal Charges	<u>485,798</u>	<u>485,788</u>	<u>10</u>
Total Expenditures	<u>5,120,989</u>	<u>5,120,926</u>	<u>63</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,993,438)	(4,928,968)	64,470
Other Financing Sources (Uses):			
General Obligation Notes Issued	2,337,840	3,800,000	1,462,160
Transfers In	<u>684,609</u>	<u>1,100,270</u>	<u>415,661</u>
Total Other Financing Sources (Uses)	<u>3,022,449</u>	<u>4,900,270</u>	<u>1,877,821</u>
Net Change in Fund Balance	(1,970,989)	(28,698)	1,942,291
Fund Balance at Beginning of Year	<u>3,360,461</u>	<u>3,360,461</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,389,472</u>	<u>\$ 3,331,763</u>	<u>\$ 1,942,291</u>

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Debt Service Funds
For the Year Ended December 31, 2010***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Special Assessments	<u>\$ 35,000</u>	<u>\$ 33,287</u>	<u>\$ (1,713)</u>
Total Revenues	<u>35,000</u>	<u>33,287</u>	<u>(1,713)</u>
Expenditures:			
Debt Service:			
Principal Retirement	<u>54,804</u>	<u>25,546</u>	<u>29,258</u>
Interest and Fiscal Charges	<u>50,682</u>	<u>22,321</u>	<u>28,361</u>
Total Expenditures	<u>105,486</u>	<u>47,867</u>	<u>57,619</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(70,486)</u>	<u>(14,580)</u>	<u>55,906</u>
Fund Balance at Beginning of Year	<u>105,485</u>	<u>105,485</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 34,999</u>	<u>\$ 90,905</u>	<u>\$ 55,906</u>

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2010***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
All Other Revenues	<u>\$ 0</u>	<u>\$ 778</u>	<u>\$ 778</u>
Total Revenues	<u> 0</u>	<u> 778</u>	<u> 778</u>
Expenditures:			
Capital Outlay	<u> 29,844</u>	<u> 0</u>	<u> 29,844</u>
Total Expenditures	<u> 29,844</u>	<u> 0</u>	<u> 29,844</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u> (29,844)</u>	<u> 778</u>	<u> 30,622</u>
Fund Balance at Beginning of Year	<u> 32,674</u>	<u> 32,674</u>	<u> 0</u>
Fund Balance at End of Year	<u><u> 2,830</u></u>	<u><u> 33,452</u></u>	<u><u> 30,622</u></u>

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2010***

AIRPORT CONSTRUCTION FUND

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

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2010***

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

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2010**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
All Other Revenues	<u>\$ 7,914</u>	<u>\$ 0</u>	<u>\$ (7,914)</u>
Total Revenues	<u>7,914</u>	<u>0</u>	<u>(7,914)</u>
Expenditures:			
Capital Outlay	<u>8,564</u>	<u>2,970</u>	<u>5,594</u>
Total Expenditures	<u>8,564</u>	<u>2,970</u>	<u>5,594</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(650)	(2,970)	(2,320)
Fund Balance at Beginning of Year	7,914	7,914	0
Prior Year Encumbrances	<u>650</u>	<u>650</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 7,914</u>	<u>\$ 5,594</u>	<u>\$ (2,320)</u>

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2010***

COMPUTER ACQUISITION FUND

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

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2010***

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

Fiduciary Funds

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

Agency Funds

Board of Health Fund

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

Community Mental Health Fund

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

Soil and Water Conservation Fund

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

Solid Waste Disposal Fund

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

Licking Parks District Fund

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

Metropolitan Planning Organization Fund

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

Property Tax Fund

To account for various taxes and revenues to be disbursed to County subdivisions and various County funds.

Undivided Tax Fund

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

(Continued)

Agency Funds

Undivided Local Government Fund

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

Libraries Fund

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

Law Library Fund

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

Motor Vehicle License Tax Fund

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

Motor Vehicle Permissive Tax Fund

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

Advance Pay Real Estate Fund

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

Hotel – Motel Tax Fund

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

County Court Fund

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

Alimony and Child Support Fund

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

Agency Funds

Inmate Fund

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

Sheriff Fund

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

Resident Fund

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

Workers Compensation Fund

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

Board of Elections Fees Fund

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

Law Enforcement Training Fund

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

Family and Children First Fund

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

LICKING COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2010**

	Balance December 31, 2009	Additions	Deductions	Balance December 31, 2010
<u>Board of Health</u>				
Assets:				
Cash and Cash Equivalents	\$694,688	\$5,735,802	(\$5,121,630)	\$1,308,860
Total Assets	<u>\$694,688</u>	<u>\$5,735,802</u>	<u>(\$5,121,630)</u>	<u>\$1,308,860</u>
Liabilities:				
Undistributed Monies	\$694,688	\$5,735,802	(\$5,121,630)	\$1,308,860
Total Liabilities	<u>\$694,688</u>	<u>\$5,735,802</u>	<u>(\$5,121,630)</u>	<u>\$1,308,860</u>
<u>Community Mental Health</u>				
Assets:				
Cash and Cash Equivalents	\$4,245,853	\$17,235,351	(\$16,880,513)	\$4,600,691
Total Assets	<u>\$4,245,853</u>	<u>\$17,235,351</u>	<u>(\$16,880,513)</u>	<u>\$4,600,691</u>
Liabilities:				
Undistributed Monies	\$4,245,853	\$17,235,351	(\$16,880,513)	\$4,600,691
Total Liabilities	<u>\$4,245,853</u>	<u>\$17,235,351</u>	<u>(\$16,880,513)</u>	<u>\$4,600,691</u>
<u>Soil and Water Conservation</u>				
Assets:				
Cash and Cash Equivalents	\$253,200	\$1,269,126	(\$1,326,461)	\$195,865
Total Assets	<u>\$253,200</u>	<u>\$1,269,126</u>	<u>(\$1,326,461)</u>	<u>\$195,865</u>
Liabilities:				
Undistributed Monies	\$253,200	\$1,269,126	(\$1,326,461)	\$195,865
Total Liabilities	<u>\$253,200</u>	<u>\$1,269,126</u>	<u>(\$1,326,461)</u>	<u>\$195,865</u>
<u>Solid Waste Disposal</u>				
Assets:				
Cash and Cash Equivalents	\$4,968,192	\$1,626,414	(\$2,448,432)	\$4,146,174
Total Assets	<u>\$4,968,192</u>	<u>\$1,626,414</u>	<u>(\$2,448,432)</u>	<u>\$4,146,174</u>
Liabilities:				
Undistributed Monies	\$4,968,192	\$1,626,414	(\$2,448,432)	\$4,146,174
Total Liabilities	<u>\$4,968,192</u>	<u>\$1,626,414</u>	<u>(\$2,448,432)</u>	<u>\$4,146,174</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2010**

	Balance December 31, 2009	Additions	Deductions	Balance December 31, 2010
<u>Licking Parks District</u>				
Assets:				
Cash and Cash Equivalents	\$203,104	\$393,217	(\$545,014)	\$51,307
Total Assets	\$203,104	\$393,217	(\$545,014)	\$51,307
Liabilities:				
Undistributed Monies	\$203,104	\$393,217	(\$545,014)	\$51,307
Total Liabilities	\$203,104	\$393,217	(\$545,014)	\$51,307
<u>Metropolitan Planning Organization</u>				
Assets:				
Cash and Cash Equivalents	\$509,564	\$343,363	(\$528,222)	\$324,705
Total Assets	\$509,564	\$343,363	(\$528,222)	\$324,705
Liabilities:				
Undistributed Monies	\$509,564	\$343,363	(\$528,222)	\$324,705
Total Liabilities	\$509,564	\$343,363	(\$528,222)	\$324,705
<u>Property Tax</u>				
Assets:				
Cash and Cash Equivalents	\$6,290,781	\$182,662,110	(\$182,337,696)	\$6,615,195
Receivables:				
Taxes	165,592,416	171,656,300	(165,592,416)	171,656,300
Special Assessments	14,898,595	13,482,957	(14,898,595)	13,482,957
Total Assets	\$186,781,792	\$367,801,367	(\$362,828,707)	\$191,754,452
Liabilities:				
Intergovernmental Payable	\$186,781,792	\$367,801,367	(\$362,828,707)	\$191,754,452
Total Liabilities	\$186,781,792	\$367,801,367	(\$362,828,707)	\$191,754,452
<u>Undivided Tax</u>				
Assets:				
Cash and Cash Equivalents	\$2,107,880	\$54,187,471	(\$55,135,829)	\$1,159,522
Total Assets	\$2,107,880	\$54,187,471	(\$55,135,829)	\$1,159,522
Liabilities:				
Intergovernmental Payable	\$2,107,880	\$54,187,471	(\$55,135,829)	\$1,159,522
Total Liabilities	\$2,107,880	\$54,187,471	(\$55,135,829)	\$1,159,522

(Continued)

LICKING COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2010**

	Balance December 31, 2009	Additions	Deductions	Balance December 31, 2010
<u>Undivided Local Government</u>				
Assets:				
Cash and Cash Equivalents	\$1,248	\$6,602,194	(\$6,575,529)	\$27,913
Receivables:				
Intergovernmental	268,495	297,512	(268,495)	297,512
Total Assets	<u>\$269,743</u>	<u>\$6,899,706</u>	<u>(\$6,844,024)</u>	<u>\$325,425</u>
Liabilities:				
Intergovernmental Payable	\$269,743	\$6,899,706	(\$6,844,024)	\$325,425
Total Liabilities	<u>\$269,743</u>	<u>\$6,899,706</u>	<u>(\$6,844,024)</u>	<u>\$325,425</u>
<u>Libraries</u>				
Assets:				
Cash and Cash Equivalents	\$2	\$4,047,387	(\$4,047,387)	\$2
Receivables:				
Intergovernmental	307,201	340,136	(307,201)	340,136
Total Assets	<u>\$307,203</u>	<u>\$4,387,523</u>	<u>(\$4,354,588)</u>	<u>\$340,138</u>
Liabilities:				
Intergovernmental Payable	\$307,203	\$4,387,523	(\$4,354,588)	\$340,138
Total Liabilities	<u>\$307,203</u>	<u>\$4,387,523</u>	<u>(\$4,354,588)</u>	<u>\$340,138</u>
<u>Law Library</u>				
Assets:				
Cash and Cash Equivalents	\$1,400	\$0	\$0	\$1,400
Total Assets	<u>\$1,400</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,400</u>
Liabilities:				
Undistributed Monies	\$1,400	\$0	\$0	\$1,400
Total Liabilities	<u>\$1,400</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,400</u>
<u>Motor Vehicle License Tax</u>				
Assets:				
Cash and Cash Equivalents	\$72,580	\$4,667,821	(\$4,740,401)	\$0
Receivables:				
Intergovernmental	470,016	490,216	(470,016)	490,216
Total Assets	<u>\$542,596</u>	<u>\$5,158,037</u>	<u>(\$5,210,417)</u>	<u>\$490,216</u>
Liabilities:				
Intergovernmental Payable	\$470,016	\$490,216	(\$470,016)	\$490,216
Undistributed Monies	72,580	4,667,821	(4,740,401)	0
Total Liabilities	<u>\$542,596</u>	<u>\$5,158,037</u>	<u>(\$5,210,417)</u>	<u>\$490,216</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2010**

	Balance December 31, 2009	Additions	Deductions	Balance December 31, 2010
<u>Motor Vehicle Permissive Tax</u>				
Assets:				
Cash and Cash Equivalents	\$942,104	\$980,281	(\$983,319)	\$939,066
Receivables:				
Intergovernmental	221,512	232,653	(221,512)	232,653
Total Assets	<u>\$1,163,616</u>	<u>\$1,212,934</u>	<u>(\$1,204,831)</u>	<u>\$1,171,719</u>
Liabilities:				
Intergovernmental Payable	<u>\$1,163,616</u>	<u>\$1,212,934</u>	<u>(\$1,204,831)</u>	<u>\$1,171,719</u>
Total Liabilities	<u>\$1,163,616</u>	<u>\$1,212,934</u>	<u>(\$1,204,831)</u>	<u>\$1,171,719</u>
<u>Advance Pay Real Estate</u>				
Assets:				
Cash and Cash Equivalents	\$12,729	\$53	(\$760)	\$12,022
Total Assets	<u>\$12,729</u>	<u>\$53</u>	<u>(\$760)</u>	<u>\$12,022</u>
Liabilities:				
Undistributed Monies	<u>\$12,729</u>	<u>\$53</u>	<u>(\$760)</u>	<u>\$12,022</u>
Total Liabilities	<u>\$12,729</u>	<u>\$53</u>	<u>(\$760)</u>	<u>\$12,022</u>
<u>Hotel - Motel Tax</u>				
Assets:				
Cash and Cash Equivalents	\$48,320	\$392,112	(\$396,772)	\$43,660
Total Assets	<u>\$48,320</u>	<u>\$392,112</u>	<u>(\$396,772)</u>	<u>\$43,660</u>
Liabilities:				
Undistributed Monies	<u>\$48,320</u>	<u>\$392,112</u>	<u>(\$396,772)</u>	<u>\$43,660</u>
Total Liabilities	<u>\$48,320</u>	<u>\$392,112</u>	<u>(\$396,772)</u>	<u>\$43,660</u>
<u>County Court</u>				
Assets:				
Cash and Cash Equivalents	\$1,245,754	\$34,024,478	(\$33,792,313)	\$1,477,919
Total Assets	<u>\$1,245,754</u>	<u>\$34,024,478</u>	<u>(\$33,792,313)</u>	<u>\$1,477,919</u>
Liabilities:				
Undistributed Monies	<u>\$1,245,754</u>	<u>\$34,024,478</u>	<u>(\$33,792,313)</u>	<u>\$1,477,919</u>
Total Liabilities	<u>\$1,245,754</u>	<u>\$34,024,478</u>	<u>(\$33,792,313)</u>	<u>\$1,477,919</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2010**

	Balance December 31, 2009	Additions	Deductions	Balance December 31, 2010
<u>Alimony and Child Support</u>				
Assets:				
Cash and Cash Equivalents	\$19,539	\$1,756,455	(\$1,747,911)	\$28,083
Total Assets	\$19,539	\$1,756,455	(\$1,747,911)	\$28,083
Liabilities:				
Undistributed Monies	\$19,539	\$1,756,455	(\$1,747,911)	\$28,083
Total Liabilities	\$19,539	\$1,756,455	(\$1,747,911)	\$28,083
<u>Inmate</u>				
Assets:				
Cash and Cash Equivalents	\$27,731	\$584,116	(\$585,697)	\$26,150
Total Assets	\$27,731	\$584,116	(\$585,697)	\$26,150
Liabilities:				
Undistributed Monies	\$27,731	\$584,116	(\$585,697)	\$26,150
Total Liabilities	\$27,731	\$584,116	(\$585,697)	\$26,150
<u>Sheriff</u>				
Assets:				
Cash and Cash Equivalents	\$334,723	\$7,487,226	(\$7,570,380)	\$251,569
Total Assets	\$334,723	\$7,487,226	(\$7,570,380)	\$251,569
Liabilities:				
Undistributed Monies	\$334,723	\$7,487,226	(\$7,570,380)	\$251,569
Total Liabilities	\$334,723	\$7,487,226	(\$7,570,380)	\$251,569
<u>Resident</u>				
Assets:				
Cash and Cash Equivalents	\$6,371	\$120,572	(\$119,356)	\$7,587
Total Assets	\$6,371	\$120,572	(\$119,356)	\$7,587
Liabilities:				
Undistributed Monies	\$6,371	\$120,572	(\$119,356)	\$7,587
Total Liabilities	\$6,371	\$120,572	(\$119,356)	\$7,587

(Continued)

LICKING COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2010**

	Balance December 31, 2009	Additions	Deductions	Balance December 31, 2010
<u>Workers Compensation</u>				
Assets:				
Cash and Cash Equivalents	\$596,473	\$979,727	(\$568,644)	\$1,007,556
Total Assets	\$596,473	\$979,727	(\$568,644)	\$1,007,556
Liabilities:				
Undistributed Monies	\$596,473	\$979,727	(\$568,644)	\$1,007,556
Total Liabilities	\$596,473	\$979,727	(\$568,644)	\$1,007,556
<u>Board of Elections Fees</u>				
Assets:				
Cash and Cash Equivalents	\$85	\$635	(\$670)	\$50
Total Assets	\$85	\$635	(\$670)	\$50
Liabilities:				
Undistributed Monies	\$85	\$635	(\$670)	\$50
Total Liabilities	\$85	\$635	(\$670)	\$50
<u>Law Enforcement Training</u>				
Assets:				
Cash and Cash Equivalents	\$21,337	\$2,840	(\$3,906)	\$20,271
Total Assets	\$21,337	\$2,840	(\$3,906)	\$20,271
Liabilities:				
Undistributed Monies	\$21,337	\$2,840	(\$3,906)	\$20,271
Total Liabilities	\$21,337	\$2,840	(\$3,906)	\$20,271
<u>Family and Children First</u>				
Assets:				
Cash and Cash Equivalents	\$610,397	\$1,055,428	(\$1,000,177)	\$665,648
Receivables:				
Intergovernmental	19,687	0	(19,687)	0
Total Assets	\$630,084	\$1,055,428	(\$1,019,864)	\$665,648
Liabilities:				
Accounts Payable	\$1,159	\$0	(\$1,159)	\$0
Intergovernmental Payable	30,763	0	(30,763)	0
Undistributed Monies	598,162	1,055,428	(987,942)	665,648
Total Liabilities	\$630,084	\$1,055,428	(\$1,019,864)	\$665,648

(Continued)

LICKING COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2010**

	Balance December 31, 2009	Additions	Deductions	Balance December 31, 2010
Total - All Agency Funds				
Assets:				
Cash and Cash Equivalents	\$21,579,937	\$282,181,332	(\$282,641,362)	\$21,119,907
Cash and Cash Equivalents in Segregated Accounts	1,634,118	43,972,847	(43,815,657)	1,791,308
Receivables:				
Taxes	165,592,416	171,656,300	(165,592,416)	171,656,300
Intergovernmental	1,286,911	1,360,517	(1,286,911)	1,360,517
Special Assessments	14,898,595	13,482,957	(14,898,595)	13,482,957
Total Assets	<u>\$204,991,977</u>	<u>\$512,653,953</u>	<u>(\$508,234,941)</u>	<u>\$209,410,989</u>
Liabilities:				
Accounts Payable	\$1,159	\$0	(\$1,159)	\$0
Intergovernmental Payable	191,131,013	434,979,217	(430,868,758)	195,241,472
Undistributed Monies	13,859,805	77,674,736	(77,365,024)	14,169,517
Total Liabilities	<u>\$204,991,977</u>	<u>\$512,653,953</u>	<u>(\$508,234,941)</u>	<u>\$209,410,989</u>

*CAPITAL ASSETS USED IN THE
OPERATION OF GOVERNMENTAL FUNDS*



LICKING COUNTY, OHIO

***Capital Assets Used in the Operation of Governmental Funds
Schedule by Source
December 31, 2010***

<u>Capital Assets</u>	
Land	\$6,878,348
Construction in Progress	3,741,978
Buildings and Improvements	20,506,424
Machinery and Equipment	13,039,018
Infrastructure	<u>53,706,283</u>
Total Capital Assets	<u>\$97,872,051</u>
<u>Investment in Capital Assets</u>	
General Fund	\$28,497,810
Special Revenue Funds	3,301,510
Capital Project Funds	20,843,246
Donated	952,307
Infrastructure Acquired Prior to 2003	<u>44,277,178</u>
Total Investment in Capital Assets	<u>\$97,872,051</u>

LICKING COUNTY, OHIO

***Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity
December 31, 2010***

<u>Function and Category</u>	<u>Land</u>	<u>Construction in Progress</u>	<u>Buildings and Improvements</u>	<u>Machinery and Equipment</u>
General Government	\$2,190,857	\$3,741,978	\$5,901,315	\$4,221,539
Judicial	0	0	0	506,098
Public Safety	608,306	0	13,854,921	3,531,236
Public Works	3,982,572	0	10,516	3,540,836
Health	96,613	0	739,672	639,280
Human Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>600,029</u>
Total Capital Assets	<u>\$6,878,348</u>	<u>\$3,741,978</u>	<u>\$20,506,424</u>	<u>\$13,039,018</u>

LICKING COUNTY, OHIO

<u>Infrastructure</u>	<u>Total</u>
\$0	\$16,055,689
0	506,098
0	17,994,463
53,706,283	61,240,207
0	1,475,565
<u>0</u>	<u>600,029</u>
<u>\$53,706,283</u>	<u>\$97,872,051</u>

LICKING COUNTY, OHIO

***Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes by Function and Activity
For Year Ended December 31, 2010***

<u>Function</u>	<u>December 31, 2009</u>	<u>Additions</u>	<u>Deletions</u>	<u>December 31, 2010</u>
General Government	\$13,032,147	\$4,080,288	(\$1,056,746)	\$16,055,689
Judicial	496,408	9,690	0	506,098
Public Safety	17,994,463	0	0	17,994,463
Public Works	62,219,876	464,496	(1,444,165)	61,240,207
Health	1,435,124	40,441	0	1,475,565
Human Services	<u>656,729</u>	<u>6,300</u>	<u>(63,000)</u>	<u>600,029</u>
Total Capital Assets	<u>\$95,834,747</u>	<u>\$4,601,215</u>	<u>(\$2,563,911)</u>	<u>\$97,872,051</u>



STATISTICAL TABLES

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

Contents

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

LICKING COUNTY, OHIO

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

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

Source: County Auditor's Office

LICKING COUNTY, OHIO

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

LICKING COUNTY, OHIO

*Changes in Net Assets
Last Eight 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>

LICKING COUNTY, OHIO

2007	2008	2009	2010
\$19,978,109	\$22,526,020	\$22,618,676	\$22,464,292
4,487,341	4,756,000	4,738,081	4,691,348
44,509,343	50,272,596	46,329,100	38,394,980
1,147,499	1,194,101	1,219,161	628,620
1,081,339	1,123,999	1,341,034	946,386
7,472,624	8,769,736	8,489,774	7,993,264
21,478,197	27,214,151	24,088,042	23,545,043
690,358	559,610	524,122	503,687
<u>100,844,810</u>	<u>116,416,213</u>	<u>109,347,990</u>	<u>99,167,620</u>
255,957	376,746	439,542	149,243
2,265,613	2,821,752	2,391,888	2,432,201
<u>2,521,570</u>	<u>3,198,498</u>	<u>2,831,430</u>	<u>2,581,444</u>
<u>\$103,366,380</u>	<u>\$119,614,711</u>	<u>\$112,179,420</u>	<u>\$101,749,064</u>
\$275,804	\$598,743	\$746,611	\$1,893,807
349,836	398,328	366,980	400,967
1,190,603	1,202,096	1,055,152	1,037,733
163,842	149,241	14,724	148,498
548,497	516,955	427,169	404,105
7,957,879	7,763,634	8,177,905	8,281,121
38,452,504	41,180,918	36,896,619	32,858,806
1,244,226	666,424	3,080,118	2,529,889
<u>50,183,191</u>	<u>52,476,339</u>	<u>50,765,278</u>	<u>47,554,926</u>

(continued)

LICKING COUNTY, OHIO

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

	2003	2004	2005
Business-type Activities:			
Charges for Services			
Water	274,520	305,943	321,504
Wastewater	1,962,975	2,143,841	1,927,316
Capital Grants and Contributions	0	0	0
<i>Total Business-type Activities Program Revenues</i>	<u>2,237,495</u>	<u>2,449,784</u>	<u>2,248,820</u>
<i>Total Primary Government Program Revenues</i>	<u>46,792,948</u>	<u>46,720,824</u>	<u>45,459,000</u>
Net (Expense)/Revenue			
Governmental Activities	(38,395,048)	(42,332,475)	(47,251,236)
Business-type Activities	(177,692)	16,851	(486,339)
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(\$38,572,740)</u>	<u>(\$42,315,624)</u>	<u>(\$47,737,575)</u>
General Revenues and Other Changes in Net Assets			
Governmental Activities:			
Property Taxes	\$18,109,509	\$17,592,088	\$18,076,488
Sales Taxes	15,400,816	16,339,191	16,784,667
Intergovernmental, Unrestricted	4,344,542	6,411,724	6,371,621
Investment Earnings	816,069	897,246	2,009,217
Miscellaneous	1,826,113	1,974,746	2,872,240
Transfers	22,985	37,261	28,074
<i>Total Governmental Activities</i>	<u>40,520,034</u>	<u>43,252,256</u>	<u>46,142,307</u>
Business-type Activities:			
Investment Earnings	45,061	2,404	6,601
Transfers	(22,985)	(37,261)	(28,074)
<i>Total Business-type Activities</i>	<u>22,076</u>	<u>(34,857)</u>	<u>(21,473)</u>
<i>Total Primary Government</i>	<u>\$40,542,110</u>	<u>\$43,217,399</u>	<u>\$46,120,834</u>
Change in Net Assets			
Governmental Activities	\$2,124,986	\$919,781	(\$1,108,929)
Business-type Activities	(155,616)	(18,006)	(507,812)
<i>Total Primary Government Change in Net Assets</i>	<u>\$1,969,370</u>	<u>\$901,775</u>	<u>(\$1,616,741)</u>

Source: County Auditor's Office

LICKING COUNTY, OHIO

2006	2007	2008	2009	2010
284,088	306,620	281,738	308,801	379,710
2,028,691	2,220,742	2,261,155	2,598,220	2,663,972
0	0	79,210	0	0
<u>2,312,779</u>	<u>2,527,362</u>	<u>2,622,103</u>	<u>2,907,021</u>	<u>3,043,682</u>
<u>51,583,183</u>	<u>52,710,553</u>	<u>55,098,442</u>	<u>53,672,299</u>	<u>50,598,608</u>
(46,314,323)	(50,661,619)	(63,939,874)	(58,582,712)	(51,612,694)
(156,107)	5,792	(576,395)	75,591	462,238
<u>(\$46,470,430)</u>	<u>(\$50,655,827)</u>	<u>(\$64,516,269)</u>	<u>(\$58,507,121)</u>	<u>(\$51,150,456)</u>
\$20,444,409	\$22,189,749	\$21,893,947	\$20,820,828	\$21,358,372
23,730,293	24,751,138	24,351,715	22,987,191	23,619,086
7,730,570	7,283,435	7,319,308	7,481,461	7,242,261
3,853,374	4,107,176	2,014,078	1,167,578	683,859
2,940,868	2,847,738	3,946,781	3,604,133	3,525,105
95,090	40,456	(75,110)	(494,904)	(332,628)
<u>58,794,604</u>	<u>61,219,692</u>	<u>59,450,719</u>	<u>55,566,287</u>	<u>56,096,055</u>
7,074	135,308	64,480	159,710	785
(95,090)	(40,456)	75,110	494,904	332,628
(88,016)	94,852	139,590	654,614	333,413
<u>\$58,706,588</u>	<u>\$61,314,544</u>	<u>\$59,590,309</u>	<u>\$56,220,901</u>	<u>\$56,429,468</u>
\$12,480,281	\$10,558,073	(\$4,489,155)	(\$3,016,425)	\$4,483,361
(244,123)	100,644	(436,805)	730,205	795,651
<u>\$12,236,158</u>	<u>\$10,658,717</u>	<u>(\$4,925,960)</u>	<u>(\$2,286,220)</u>	<u>\$5,279,012</u>

LICKING COUNTY, OHIO

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

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
General Fund				
Reserved	\$1,069,412	\$511,838	\$790,361	\$594,316
Unreserved	<u>9,999,896</u>	<u>9,866,132</u>	<u>7,445,257</u>	<u>7,782,226</u>
<i>Total General Fund</i>	<u>11,069,308</u>	<u>10,377,970</u>	<u>8,235,618</u>	<u>8,376,542</u>
All Other Governmental Funds				
Reserved	7,693,948	6,535,911	6,647,144	7,603,073
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	15,235,802	15,501,071	15,459,501	19,625,492
Capital Projects Funds	<u>2,631,701</u>	<u>1,829,353</u>	<u>1,128,619</u>	<u>(826,694)</u>
<i>Total All Other Governmental Funds</i>	<u>25,561,451</u>	<u>23,866,335</u>	<u>23,235,264</u>	<u>26,401,871</u>
<i>Total Governmental Funds</i>	<u>\$36,630,759</u>	<u>\$34,244,305</u>	<u>\$31,470,882</u>	<u>\$34,778,413</u>

Source: County Auditor's Office

NOTE: Years 2001-2002 do not include the Children's Services Trust Fund which was classified as a Fiduciary Fund prior to implementing GASB 34 in 2003

LICKING COUNTY, OHIO

<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
\$760,725	\$1,004,088	\$966,721	\$1,360,658	\$1,335,903	\$1,100,079
<u>6,935,336</u>	<u>12,673,345</u>	<u>14,959,807</u>	<u>10,810,458</u>	<u>6,726,828</u>	<u>8,860,315</u>
<u>7,696,061</u>	<u>13,677,433</u>	<u>15,926,528</u>	<u>12,171,116</u>	<u>8,062,731</u>	<u>9,960,394</u>
7,850,773	7,791,909	8,659,556	9,964,917	9,204,743	9,252,685
17,175,181	17,834,205	19,361,035	16,235,867	17,638,693	18,465,611
<u>(1,591,446)</u>	<u>(263,590)</u>	<u>(48,687)</u>	<u>(795,676)</u>	<u>(2,084,489)</u>	<u>(2,665,992)</u>
<u>23,434,508</u>	<u>25,362,524</u>	<u>27,971,904</u>	<u>25,405,108</u>	<u>24,758,947</u>	<u>25,052,304</u>
<u>\$31,130,569</u>	<u>\$39,039,957</u>	<u>\$43,898,432</u>	<u>\$37,576,224</u>	<u>\$32,821,678</u>	<u>\$35,012,698</u>

LICKING COUNTY, OHIO

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

	2001	2002	2003	2004
Revenues:				
Taxes	\$31,409,896	\$31,776,090	\$33,709,515	\$34,520,913
Intergovernmental Revenues	35,601,773	36,002,003	35,688,727	39,567,832
Charges for Services	8,318,509	8,610,783	10,361,885	9,703,946
Licenses and Permits	180,499	239,824	280,283	280,771
Investment Earnings	2,581,789	1,113,586	781,842	835,008
Special Assessments	423,412	140,831	130,566	111,050
Fines and Forfeitures	676,294	659,216	698,936	802,175
All Other Revenue	2,059,387	1,891,509	1,826,113	1,974,746
Total Revenue	81,251,559	80,433,842	83,477,867	87,796,441
Expenditures:				
Current:				
Public Safety	14,387,343	16,246,922	16,674,332	18,035,716
Health	2,742,999	2,825,448	2,713,520	2,777,665
Human Services	34,323,253	33,257,448	36,904,464	35,571,925
Conservation and Recreation	1,093,789	890,993	1,062,040	1,026,058
Community and Economic Development	774,193	985,949	606,151	941,487
Public Works	6,236,453	6,039,746	6,644,832	7,007,294
General Government	17,135,740	17,060,586	17,323,962	19,106,738
Capital Outlay	3,699,064	2,226,804	425,009	596,252
Debt Service:				
Principal Retirement	1,075,314	844,796	891,170	922,068
Interest and Fiscal Charges	820,574	888,621	1,059,200	691,453
Total Expenditures	82,288,722	81,267,313	84,304,680	86,676,656
Excess (Deficiency) of Revenues Over Expenditures	(1,037,163)	(833,471)	(826,813)	1,119,785

LICKING COUNTY, OHIO

2005	2006	2007	2008	2009	2010
\$35,151,626	\$44,607,102	\$47,114,675	\$46,596,606	\$44,029,476	\$45,285,486
37,242,953	41,836,027	46,419,234	47,628,133	47,727,748	42,013,939
9,574,416	9,503,654	9,307,126	9,063,098	9,610,932	10,833,783
310,590	314,086	317,274	400,340	385,024	420,318
1,887,724	3,688,173	3,904,928	1,916,674	1,132,559	670,341
393,818	119,838	152,659	145,045	192,300	183,479
850,686	836,444	743,361	715,231	618,739	767,230
2,872,240	2,940,868	2,847,738	3,946,781	3,604,133	3,525,105
<u>88,284,053</u>	<u>103,846,192</u>	<u>110,806,995</u>	<u>110,411,908</u>	<u>107,300,911</u>	<u>103,699,681</u>
18,943,606	20,113,164	21,207,576	21,747,279	22,276,569	22,133,310
2,783,356	3,019,681	4,397,989	4,643,750	4,650,960	4,650,384
37,737,723	41,642,179	45,844,341	50,482,841	46,642,334	38,669,220
1,041,722	1,062,742	1,147,499	1,194,101	1,219,161	628,620
947,075	1,308,555	1,095,554	1,123,476	1,338,020	981,151
7,417,483	7,206,059	7,733,293	7,933,615	7,526,995	6,737,531
19,325,943	20,941,877	21,662,889	23,689,880	23,707,582	23,087,798
2,486,917	782,857	1,269,285	3,804,020	3,293,605	3,391,851
1,002,463	1,110,997	1,130,676	883,512	852,511	805,684
782,083	798,702	697,548	565,366	527,525	507,536
<u>92,468,371</u>	<u>97,986,813</u>	<u>106,186,650</u>	<u>116,067,840</u>	<u>112,035,262</u>	<u>101,593,085</u>
(4,184,318)	5,859,379	4,620,345	(5,655,932)	(4,734,351)	2,106,596

(Continued)

LICKING COUNTY, OHIO

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

	2001	2002	2003	2004
Other Financing Sources (Uses):				
Sale of Capital Assets	0	0	0	147,000
Other Financing Sources - Capital Lease	0	0	0	0
General Obligation Bonds Issued	0	0	39,500	0
Special Assessment Bonds Issued	0	0	0	0
Transfers In	7,225,281	4,242,047	6,184,018	6,329,117
Transfers Out	(7,204,741)	(5,776,473)	(6,161,033)	(6,291,856)
Total Other Financing Sources (Uses)	<u>20,540</u>	<u>(1,534,426)</u>	<u>62,485</u>	<u>184,261</u>
Net Change in Fund Balance	<u>(\$1,016,623)</u>	<u>(\$2,367,897)</u>	<u>(\$764,328)</u>	<u>\$1,304,046</u>
Debt Service as a Percentage of Noncapital Expenditures	2.41%	2.19%	2.36%	1.90%

Source: County Auditor's Office

NOTE: Years 2001-2002 do not include the Children's Services Trust Fund which was classified as a Fiduciary Fund prior to implementing GASB 34 in 2003

LICKING COUNTY, OHIO

<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
13,142	29,731	53,509	32,464	6	0
0	0	111,401	0	0	0
410,000	1,930,000	0	0	0	0
375,000	0	0	0	0	0
6,533,453	6,887,540	6,248,292	6,338,099	2,942,882	2,354,437
<u>(6,505,379)</u>	<u>(6,792,450)</u>	<u>(6,207,836)</u>	<u>(6,413,209)</u>	<u>(3,007,232)</u>	<u>(2,290,955)</u>
<u>826,216</u>	<u>2,054,821</u>	<u>205,366</u>	<u>(42,646)</u>	<u>(64,344)</u>	<u>63,482</u>
<u>(\$3,358,102)</u>	<u>\$7,914,200</u>	<u>\$4,825,711</u>	<u>(\$5,698,578)</u>	<u>(\$4,798,695)</u>	<u>\$2,170,078</u>
2.04%	2.01%	1.79%	1.29%	1.28%	1.34%

LICKING COUNTY, OHIO

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

Tax year	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
Real Property				
Assessed	\$2,322,803,350	\$2,694,192,000	\$2,789,731,000	\$2,899,647,000
Actual	6,636,581,000	7,697,691,429	7,970,660,000	8,284,705,714
Public Utility				
Assessed	123,396,300	134,086,000	134,596,000	130,243,000
Actual	123,396,300	134,086,000	134,596,000	130,243,000
Tangible Personal Property				
Assessed	248,160,270	229,453,000	228,516,000	218,128,000
Actual	992,641,080	917,812,000	914,064,000	872,512,000
Total				
Assessed	2,694,359,920	3,057,731,000	3,152,843,000	3,248,018,000
Actual	7,752,618,380	8,749,589,429	9,019,320,000	9,287,460,714
Assessed Value as a Percentage of Actual Value	34.75%	34.95%	34.96%	34.97%
Total Direct Tax Rate	7.20	7.20	7.20	7.20

Source: County Auditor's Office

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

LICKING COUNTY, OHIO

2005	2006	2007	2008	2009	2010
\$3,283,718,000	\$3,381,698,870	\$3,456,409,980	\$3,518,976,090	\$3,568,022,470	\$3,585,478,540
9,382,051,429	9,661,996,771	9,875,457,086	10,054,217,400	10,194,349,914	10,244,224,400
128,165,000	126,951,180	110,312,750	117,490,380	123,306,320	128,912,560
128,165,000	126,951,180	110,312,750	117,490,380	123,306,320	128,912,560
235,620,000	138,408,110	71,659,210	7,992,880	0	0
942,480,000	738,176,587	573,273,680	127,886,080	0	0
3,647,503,000	3,647,058,160	3,638,381,940	3,644,459,350	3,691,328,790	3,714,391,100
10,452,696,429	10,527,124,538	10,559,043,516	10,299,593,860	10,317,656,234	10,373,136,960
34.90%	34.64%	34.46%	35.38%	35.78%	35.81%
7.40	7.40	7.40	7.10	7.40	7.70

LICKING COUNTY, OHIO

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

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
Direct County Rates				
General Fund	2.20	2.20	2.20	2.20
Mental Health and Retardation	2.30	2.30	2.30	2.30
Children's Services	1.00	1.00	1.00	1.00
Senior Citizens	0.70	0.70	0.70	0.70
Mental Health	1.00	1.00	1.00	1.00
Total	<u>7.20</u>	<u>7.20</u>	<u>7.20</u>	<u>7.20</u>
Overlapping Rates				
Miscellaneous				
West Licking Joint Fire District	10.50	10.50	10.50	10.50
New Albany Plain Local Park District	0.75	0.75	1.27	1.87
Granville Recreation District	0.00	0.00	0.00	0.00
Knox County Library District	0.70	0.70	0.65	0.58
Licking County Library	0.00	0.00	0.00	0.00
Pataskala Library	0.00	0.00	0.00	0.00
Corporations	0.70 - 10.40	0.70 - 10.40	0.70 - 10.40	0.70 - 10.40
Villages	1.20 - 15.30	1.20 - 15.30	1.20 - 13.30	1.20 - 13.30
Townships	2.30 - 11.60	2.30 - 11.60	2.30 - 11.60	2.30 - 11.50
School Districts	31.21 - 73.49	31.14 - 73.49	31.13 - 81.19	31.30 - 82.71
Joint Vocational School Districts	2.00 - 6.40	2.00 - 6.40	2.00 - 6.40	2.00 - 6.40

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

Source:

County Auditor's Office
County Treasurer's Office

LICKING COUNTY, OHIO

2005	2006	2007	2008	2009	2010
2.20	2.20	2.20	1.90	2.20	2.20
2.30	2.30	2.30	2.30	2.30	2.30
1.00	1.00	1.00	1.00	1.00	1.00
0.90	0.90	0.90	0.90	0.90	1.20
1.00	1.00	1.00	1.00	1.00	1.00
7.40	7.40	7.40	7.10	7.40	7.70
10.50	11.50	11.50	11.50	11.50	11.50
1.72	1.72	1.69	1.69	1.69	1.69
0.00	0.00	0.00	0.00	1.00	1.00
0.54	0.41	0.41	0.43	1.30	1.30
0.00	0.00	0.00	0.00	0.00	1.00
0.00	0.00	0.50	0.50	0.50	0.50
0.70 - 10.40	0.70 - 7.90	0.70 - 7.90	0.70 - 7.90	0.60 - 7.90	0.60 - 7.90
1.20 - 13.30	1.20 - 13.20	1.20 - 13.30	1.20 - 13.30	1.20 - 13.20	1.20 - 13.20
2.30 - 14.20	2.30 - 14.85	0.60 - 14.85	2.3 - 14.95	2.25 - 14.20	2.25 - 14.20
31.30 - 82.71	30.70 - 82.25	30.70 - 82.25	30.70 - 82.33	31.30 - 82.30	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

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

		2010		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Ohio Power Company	Public Utility	\$28,211,830	1	0.76%
Columbus Southern Power Co	Public Utility	17,016,200	2	0.46%
Glimcher Properties LTD	Development	10,303,060	3	0.28%
Distribution Land Corp	Development	7,433,900	4	0.20%
WPH Cherry Valley LLC	Hotel	6,963,500	5	0.19%
Licking rural Electric Inc	Public Utility	6,587,430	6	0.18%
Southgate Partners LTD	Development	5,539,140	7	0.15%
Owens Corning Fiberglas	Manufacturing	4,415,710	8	0.12%
Cumberland Highland LLC	Apartment Rentals	4,296,190	9	0.12%
Inland Western Heath Southgate LLC	Department Store	4,075,370	10	0.11%
Subtotal		94,842,330		2.57%
All Others		3,619,548,770		97.43%
Total		<u>\$3,714,391,100</u>		<u>100.00%</u>
		2001		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Ohio Power Company	Public Utility	\$36,204,260	1	1.34%
Glimcher Properties	Property Developers	17,984,330	2	0.67%
Alltel Ohio Inc.	Public Utility	15,963,380	3	0.59%
Columbus Southern Power Company	Public Utility	12,903,560	4	0.48%
Licking Rural Electric	Public Utility	14,045,270	5	0.52%
United Telephone of Ohio	Public Utility	9,819,080	6	0.36%
Buckeye Egg Farm	Egg Producer	9,204,460	7	0.34%
Dominion Transmission, Inc.	Utility Services	6,982,730	8	0.26%
Owens Corning Fiberglass	Insulation Products	6,336,570	9	0.24%
State Farm Insurance	Insurance	5,191,910	10	0.19%
Subtotal		134,635,550		4.99%
All Others		2,559,724,370		95.01%
Total		<u>\$2,694,359,920</u>		<u>100.00%</u>

Source: County Auditor's Office

LICKING COUNTY, OHIO

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

Collection Year	2001	2002	2003
Total Tax Levy (1)	\$18,338,956	\$18,638,395	\$20,192,371
Collections within the Fiscal Year of the Levy			
Current Tax Collections (2)	16,708,286	16,914,312	18,270,843
Percent of Levy Collected	91.11%	90.75%	90.48%
Delinquent Tax Collections	582,178	573,190	582,279
Total Tax Collections	17,290,464	17,487,502	18,853,122
Percent of Total Tax Collections To Tax Levy	94.28%	93.83%	93.37%
Accumulated Outstanding Delinquent Taxes (3)	1,048,492	1,150,893	1,339,249
Percentage of Accumulated Delinquent Taxes to Total Tax Levy	5.72%	6.17%	6.63%

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

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

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

Source: County Auditor's Office

LICKING COUNTY, OHIO

<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
\$20,816,667	\$21,284,960	\$24,140,454	\$26,117,426	\$25,293,387	\$25,602,214	\$25,114,652
18,930,805	19,396,783	22,099,049	23,743,607	22,951,690	23,071,995	24,023,041
90.94%	91.13%	91.54%	90.91%	90.74%	90.12%	95.65%
<u>724,615</u>	<u>604,287</u>	<u>768,704</u>	<u>850,464</u>	<u>745,930</u>	<u>725,513</u>	<u>875,436</u>
19,655,420	20,001,070	22,867,753	24,594,071	23,697,620	23,797,508	24,898,477
94.42%	93.97%	94.73%	94.17%	93.69%	92.95%	99.14%
1,161,245	1,283,890	1,272,701	1,523,356	1,595,766	1,804,706	1,496,676
5.58%	6.03%	5.27%	5.83%	6.31%	7.05%	5.96%

LICKING COUNTY, OHIO

Taxable Sales By Industry (Category) Last Nine Years

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

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

Source: State Department of Taxation

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

LICKING COUNTY, OHIO

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

LICKING COUNTY, OHIO

Ratio of Outstanding Debt By Type Last Ten Years

	2001	2002	2003	2004
Governmental Activities ⁽¹⁾				
General Obligation Bonds Payable	\$13,462,586	\$12,651,530	\$11,793,630	\$10,908,780
Special Assessment Bonds Payable	131,000	212,586	218,816	181,598
Capital Leases	1,084	87	0	0
Business-type Activities ⁽¹⁾				
Mortgage Revenue Bonds Payable	\$590,000	\$503,000	\$412,000	\$316,000
General Obligation Bonds Payable	565,000	530,000	495,000	455,000
OWDA Loan Payable	0	0	0	0
OPWC Loan Payable	0	0	0	0
Total Primary Government	<u>\$14,749,670</u>	<u>\$13,897,203</u>	<u>\$12,919,446</u>	<u>\$11,861,378</u>
Population ⁽²⁾				
Licking County	145,491	145,491	145,491	145,491
Outstanding Debt Per Capita	\$101	\$96	\$89	\$82
Income ⁽³⁾				
Personal (in thousands)	3,967,540	4,038,103	4,095,135	4,318,900
Percentage of Personal Income	0.37%	0.34%	0.32%	0.27%

Sources:

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

LICKING COUNTY, OHIO

2005	2006	2007	2008	2009	2010
\$10,346,869	\$11,207,778	\$10,096,383	\$9,237,549	\$8,410,138	\$7,630,000
526,046	484,140	464,859	440,181	415,081	389,535
0	0	111,401	91,280	70,133	47,908
\$216,000	\$111,000	\$0	\$0	\$0	\$0
415,000	370,000	325,000	280,000	230,000	175,000
0	0	0	10,793,976	10,368,808	9,854,189
0	0	0	0	342,638	315,588
<u>\$11,503,915</u>	<u>\$12,172,918</u>	<u>\$10,997,643</u>	<u>\$20,842,986</u>	<u>\$19,836,798</u>	<u>\$18,412,220</u>
151,499	151,499	151,499	156,985	157,721	166,492
\$76	\$80	\$73	\$133	\$126	\$111
4,622,083	4,872,359	4,872,359	5,643,925	5,618,653	5,931,111
0.25%	0.25%	0.23%	0.37%	0.35%	0.31%

LICKING COUNTY, OHIO

Ratios of General Bonded Debt Outstanding Last Ten Years

Year	2001	2002	2003	2004
Population (1)	145,491	145,491	145,491	145,491
Estimated Actual Value (2)	\$7,752,618,380	\$8,749,589,429	\$9,019,320,000	\$9,287,460,714
General Bonded Debt				
General Obligation Bonds	\$14,027,586	\$13,181,530	\$12,288,630	\$11,363,780
Resources Available to Pay Principal	\$2,922,972	\$2,621,729	\$2,684,540	\$3,713,783
Net General Bonded Debt	\$11,104,614	\$10,559,801	\$9,604,090	\$7,649,997
Ratio of Net Bonded Debt to Estimated Actual Value	0.14%	0.12%	0.11%	0.08%
Net Bonded Debt per Capita	\$76.33	\$72.58	\$66.01	\$52.58

Source:

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

(2) Source: County Auditor's Office

LICKING COUNTY, OHIO

2005	2006	2007	2008	2009	2010
151,499	151,499	151,499	156,985	157,721	166,492
\$10,452,696,429	\$10,527,124,538	\$10,559,043,516	\$10,299,593,860	\$10,317,656,234	\$10,373,136,960
\$10,761,869	\$11,577,778	\$10,421,383	\$9,517,549	\$8,640,138	\$7,805,000
\$3,634,915	\$3,697,898	\$3,631,443	\$3,858,415	\$3,360,461	\$3,331,763
\$7,126,954	\$7,879,880	\$6,789,940	\$5,659,134	\$5,279,677	\$4,473,237
0.07%	0.07%	0.06%	0.05%	0.05%	0.04%
\$47.04	\$52.01	\$44.82	\$36.05	\$33.47	\$26.87



LICKING COUNTY, OHIO

*Computation of Direct and Overlapping
Debt Attributable to Governmental Activities
December 31, 2010*

<u>Jurisdiction</u>	<u>Gross Debt Outstanding</u>	<u>Percentage Applicable to Licking County (1)</u>	<u>Amount Applicable to Licking County</u>
Direct:			
Licking County	\$11,430,000	100.00%	\$11,430,000
Overlapping:			
School Districts:			
Granville Exempted Village	1,652,107	11.40%	188,340
Johnstown Monroe Local	491,494	6.57%	32,291
Lakewood Local	673,698	10.05%	67,707
Licking Heights Local	485,000	14.07%	68,240
Northridge Local	887,800	6.12%	54,333
Southwest Licking Local	3,735,000	15.57%	581,540
Licking County Joint Vocational School	4,661,667	100.00%	4,661,667
Cities:			
Heath	5,455,000	7.13%	388,942
Newark	11,859,991	21.64%	2,566,502
Pataskala	7,905,754	9.03%	713,890
Reynoldsburg	29,651,495	5.23%	1,550,773
Villages:			
Alexandria	43,001	0.20%	86
Buckeye Lake	134,119	1.24%	1,663
Granville	984,107	4.35%	42,809
Hanover	26,000	0.50%	130
Hartford	1,300,000	0.15%	1,950
Hebron	23,463,323	1.28%	300,800
Johnstown	8,564,774	2.70%	231,249
New Albany	30,040,000	0.13%	39,052
St Louisville	217,041	0.12%	260
Utica	15,502	0.73%	113
Townships:			
Bowling Green	46,984	0.91%	428
Eden	42,515	0.57%	242
Franklin	23,050	1.28%	295
Granville	321,451	8.41%	27,034
Hartford	40,425	1.01%	408
Hopewell	104,504	0.70%	732
Liberty	62,225	1.95%	1,213
McKean	34,762	1.11%	386
Mary Ann	383,205	0.89%	3,411
Monroe	250,000	4.38%	10,950
Union	150,000	6.63%	9,945
		Subtotal	11,547,381
		Total	<u>\$22,977,381</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>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
<u>Total Debt</u>				
Net Assessed Valuation	\$2,694,359,920	\$3,057,731,000	\$3,152,843,000	\$3,248,018,000
Debt Limit (1)	65,858,998	74,943,275	77,321,075	79,700,450
County Debt Outstanding (2)	13,462,586	14,101,530	13,273,630	12,569,780
Less:				
Applicable Debt Service Fund Amounts	<u>(2,922,972)</u>	<u>(2,621,729)</u>	<u>(2,684,540)</u>	<u>(3,713,783)</u>
Net Indebtedness Subject to Limit	<u>10,539,614</u>	<u>11,479,801</u>	<u>10,589,090</u>	<u>8,855,997</u>
Overall Legal Debt Margin	<u>\$55,319,384</u>	<u>\$63,463,474</u>	<u>\$66,731,985</u>	<u>\$70,844,453</u>
 Debt Margin as a Percentage of Debt Limit	 84.00%	 84.68%	 86.31%	 88.89%
<u>Unvoted Debt</u>				
Net Assessed Valuation	\$2,694,359,920	\$3,057,731,000	\$3,152,843,000	\$3,248,018,000
Legal Debt Limitation (%) (1)	1.00%	1.00%	1.00%	1.00%
Legal Debt Limitation (\$) (1)	26,943,599	30,577,310	31,528,430	32,480,180
Net Indebtedness Subject to Limit	<u>10,539,614</u>	<u>11,479,801</u>	<u>10,589,090</u>	<u>8,855,997</u>
Overall Legal Debt Margin	<u>\$16,403,985</u>	<u>\$19,097,509</u>	<u>\$20,939,340</u>	<u>\$23,624,183</u>

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

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

Source: County Auditor's Office

LICKING COUNTY, OHIO

2005	2006	2007	2008	2009	2010
\$3,647,503,000	\$3,647,058,160	\$3,638,381,940	\$3,644,459,350	\$3,691,328,790	\$3,714,391,100
89,687,575	89,676,454	89,459,549	89,611,484	90,783,220	91,359,778
12,707,869	11,907,778	10,796,383	10,937,549	12,210,138	11,430,000
(3,634,915)	(3,697,898)	(3,631,443)	(3,858,415)	(3,360,461)	(3,331,763)
9,072,954	8,209,880	7,164,940	7,079,134	8,849,677	8,098,237
<u>\$80,614,621</u>	<u>\$81,466,574</u>	<u>\$82,294,609</u>	<u>\$82,532,350</u>	<u>\$81,933,543</u>	<u>\$83,261,541</u>
89.88%	90.84%	91.99%	92.10%	90.25%	91.14%
\$3,647,503,000	\$3,647,058,160	\$3,638,381,940	\$3,644,459,350	\$3,691,328,790	\$3,714,391,100
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
36,475,030	36,470,582	36,383,819	36,444,594	36,913,288	37,143,911
9,072,954	8,209,880	7,164,940	7,079,134	8,849,677	8,098,237
<u>\$27,402,076</u>	<u>\$28,260,702</u>	<u>\$29,218,879</u>	<u>\$29,365,460</u>	<u>\$28,063,611</u>	<u>\$29,045,674</u>

LICKING COUNTY, OHIO

*Pledged Revenue Coverage
Last Ten Years*

	2001	2002	2003	2004
Wastewater System Bonds (1)				
Gross Revenues (2)	\$1,819,166	\$1,822,900	\$2,008,036	\$2,146,245
Direct Operating Expenses (3)	1,360,894	1,395,403	1,758,085	1,773,339
Net Revenue Available for Debt Service	458,272	427,497	249,951	372,906
Annual Debt Service Requirement	116,650	116,500	116,150	116,600
Coverage	3.93	3.67	2.15	3.20
Special Assessment Bonds				
Special Assessment Collections	\$308,543	\$46,055	\$51,378	\$54,265
Debt Service				
Principal	281,000	33,740	33,270	37,218
Interest	22,100	5,121	991	16,038
Coverage	1.02	1.19	1.50	1.02

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

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

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

Source: County Auditor's Office

LICKING COUNTY, OHIO

2005	2006	2007	2008	2009	2010
\$1,933,917	\$2,035,765	\$2,348,826	\$0	\$0	\$0
2,056,037	1,559,710	1,515,340	0	0	0
(122,120)	476,055	833,486	0	0	0
115,800	115,800	116,500	0	0	0
(1.05)	4.11	7.15	0.00	0.00	0.00
\$337,856	\$59,846	\$54,783	\$33,692	\$35,541	\$33,287
30,552	41,906	19,281	24,678	25,100	25,546
98,347	19,591	25,472	24,583	23,472	22,320
2.62	0.97	1.22	0.68	0.73	0.70

LICKING COUNTY, OHIO

Demographic and Economic Statistics Last Ten Years

Calendar Year	2001	2002	2003	2004
Population (1)				
Licking County	145,491	145,491	145,491	145,491
Income (2) (a)				
Total Personal (in thousands)	3,967,540	4,038,103	4,095,135	4,318,900
Per Capita	27,270	27,755	28,147	29,685
Unemployment Rate (3)				
Federal	3.8%	4.8%	5.8%	6.0%
State	3.7%	4.3%	5.7%	6.1%
Licking County	3.6%	4.7%	6.0%	5.9%
Civilian Work Force Estimates (3)				
State	5,857,000	5,828,000	5,915,000	5,875,300
Licking County	75,100	77,800	78,800	80,500

Sources:

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

(2) U.S. Department of Commerce, Bureau of Economic Analysis information is only available through 2009, for the presentation of 2010 statistics, the County is using the latest information available.

(a) Total Personal Income is a calculation

(3) State Department of Labor Statistics

LICKING COUNTY, OHIO

2005	2006	2007	2008	2009	2010
151,499	151,499	151,499	156,985	157,721	166,492
4,622,083 30,509	4,872,359 32,161	4,872,359 32,161	5,643,925 35,952	5,618,653 35,624	5,931,111 35,624
5.5%	5.0%	4.6%	8.1%	9.3%	9.6%
6.0%	5.9%	5.6%	9.4%	10.3%	10.1%
5.8%	5.1%	5.2%	7.1%	9.4%	8.6%
5,900,400 81,100	5,934,000 82,700	5,976,500 84,500	5,929,800 85,900	5,900,500 84,100	5,894,000 83,500



LICKING COUNTY, OHIO

Principal Employers Current Year and Eight Years Ago

<u>Employer</u>	<u>Nature of Business</u>	<u>2010</u>	
		<u>Number of Employees</u>	<u>Percentage of Total Employment</u>
Licking Memorial Hospital	Health Care	1,600	2.10%
Victoria Secret/Limited Brands	Clothing Distribution Warehouse	1,307	1.71%
State Farm Insurance	Insurance Underwriter	1,235	1.62%
Licking County Government	County Government Services	1,090	1.43%
Newark City School District	Education	900	1.18%
Denison University	Education	720	0.94%
Anomatic Corporation	Anodizing Aluminum Process Mfg.	650	0.85%
Owens Corning Corporation	Glass Fiber Building Materials	643	0.84%
OSU-N/COTC	Education	630	0.83%
Park National Bank	National Commercial Bank	625	0.82%
Total		<u>9,400</u>	
Total Employment within the County		<u><u>76,300</u></u>	

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

Source: County Auditor's Office

Information is not available in this format prior to 2002.

LICKING COUNTY, OHIO

Full Time Equivalent Employees by Function Last Five Years

	<u>2006</u>	<u>2007</u>	<u>2008</u>
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.

LICKING COUNTY, OHIO

<u>2009</u>	<u>2010</u>
183.50	125.00
23.50	21.00
69.00	61.50
41.00	78.00
84.00	110.50
6.00	6.00
21.00	23.50
0.00	0.00
63.00	62.50
13.00	13.50
18.00	22.50
119.00	108.00
250.00	247.50
3.00	3.00
14.00	14.00
<u>908.00</u>	<u>896.50</u>

LICKING COUNTY, OHIO

Operating Indicators by Function Last Nine Years

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

LICKING COUNTY, OHIO

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

(Continued)

LICKING COUNTY, OHIO

Operating Indicators by Function Last Nine Years

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

LICKING COUNTY, OHIO

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

(Continued)

LICKING COUNTY, OHIO

Operating Indicators by Function Last Nine Years

	2002	2003	2004	2005
Auditor				
Real Estate				
Number of Non-Exempt	4,380	4,399	4,057	3,615
Number of Conveyance	4,803	5,046	5,215	4,967
Weights and Measures				
Number of Inspections Performed	474	461	448	454
Number of Tests Performed	2,629	2,564	2,710	2,773
Personal Property Tax				
Filings	5,743	5,935	3,132	3,069
Treasurer				
Return on Portfolio as of December 31st	3.23%	1.77%	1.55%	2.92%
Data Processing				
Number of Users Served - Data	544	563	584	605
Number of Users Served - Voice	0	0	917	951
Board of Elections				
Number of Registered Voters	99,182	99,119	111,387	99,368
Number of Voters Last General Election	49,121	42,203	80,537	41,221
Percentage of Register Voters that Voted	49.53%	42.58%	72.30%	41.48%
Recorder				
Number of Deeds Recorded	9,107	9,699	9,760	9,388
Number of Sheriff's Deeds Recorded	186	344	407	460
Number of Mortgages Recorded	18,396	23,361	16,254	14,481
Number of Mortgages Releases Recorded	14,714	20,014	13,157	12,162
Number of Plats Recorded	85	82	102	108
Total Instruments Recorded	42,488	53,500	39,680	36,599
Business-Type Activities				
Enterprise				
Water and Wastewater				
Number of Residential Equivalent Users				
Buckeye Lake - Sewer only	3,458	3,273	3,410	3,419
Harbor Hills - Water only	368	347	341	338
Prescott Estates - Water and Sewer	151	151	151	150
Jardin Manor - Sewer only	0	151	151	151
Number of New Tap Connections				
Buckeye Lake - Sewer only	10	14	16	13
Harbor Hills - Water only	29	3	8	8
Prescott Estates - Water and Sewer	3	0	0	0

Source: County Departments

Information is not available in this format prior to 2002.

LICKING COUNTY, OHIO

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

LICKING COUNTY, OHIO

Capital Asset Statistics by Function Last Ten Years

	2001	2002	2003	2004
Governmental Activities				
General Government				
Judicial				
Buildings and Improvements	\$11,727	\$11,727	\$0	\$1,820
Machinery and Equipment	725,315	776,375	1,034,916	1,087,475
Legislative				
Land	1,932,177	1,932,177	1,932,177	1,945,812
Construction in Progress	0	0	135,339	0
Buildings and Improvements	3,086,662	3,086,662	2,951,323	3,077,056
Machinery and Equipment	1,878,521	1,985,742	2,192,127	2,511,211
Public Safety				
Land	608,306	608,306	608,306	608,306
Construction in Progress	2,236,700	0	100,823	0
Buildings and Improvements	10,949,719	13,038,419	12,937,596	13,000,558
Machinery and Equipment	1,960,277	2,820,068	2,818,938	2,930,552
Public Works				
Land	1,330	1,330	1,330	3,983,902
Buildings and Improvements	15,867	15,867	15,837	15,867
Machinery and Equipment	1,689,067	1,969,266	2,197,425	2,371,167
Infrastructure	0	0	1,066,556	68,216,840
Health				
Land	96,613	96,613	96,613	96,613
Construction in Progress	0	0	48,830	0
Buildings and Improvements	935,469	935,469	886,639	750,104
Machinery and Equipment	794,498	843,530	855,109	892,127
Human Services				
Machinery and Equipment	634,953	694,163	714,429	800,448
Business-Type Activities				
Water				
Land	44,737	44,737	44,737	14,842
Construction in Progress	0	0	0	0
Buildings	52,913	52,913	52,913	318,606
Machinery and Equipment	107,981	107,981	112,891	183,251
Infrastructure	1,114,445	1,114,445	1,114,445	813,114
Wastewater				
Land	114,102	114,102	114,102	143,997
Construction in Progress	0	0	0	315,000
Buildings	4,096,323	4,096,323	4,096,323	10,686,336
Machinery and Equipment	257,013	401,126	593,374	564,261
Infrastructure	10,515,915	10,515,915	10,515,915	4,006,421

Source: County Auditor's Office

Note: Capital Assets were restated in 2004 and 2008.

LICKING COUNTY, OHIO

2005	2006	2007	2008	2009	2010
\$1,820	\$1,820	\$1,820	\$0	\$0	\$0
935,840	950,474	967,238	521,123	496,408	506,098
1,945,812	1,945,812	2,309,507	2,190,857	2,190,857	2,190,857
0	113,750	296,540	1,508,336	2,310,268	3,741,978
3,605,846	3,605,846	3,605,846	4,120,065	5,443,693	5,901,315
3,202,843	5,232,636	5,501,262	2,827,363	3,087,329	4,221,539
608,306	608,306	608,306	608,306	608,306	608,306
0	0	0	0	0	0
13,560,058	13,560,058	13,844,966	13,841,391	13,854,921	13,854,921
3,531,318	3,594,412	3,968,124	3,436,521	3,531,236	3,531,236
3,983,902	3,983,902	3,983,902	3,982,572	3,982,572	3,982,572
15,867	15,867	15,867	10,516	10,516	10,516
2,635,230	2,746,802	3,052,603	3,231,080	3,540,836	3,540,836
70,434,755	71,657,912	73,055,903	53,792,587	54,685,952	53,706,283
96,613	96,613	96,613	96,613	96,613	96,613
0	435,215	435,215	0	0	0
750,104	750,104	750,104	739,672	739,672	739,672
953,630	1,101,367	1,264,511	798,507	598,839	639,280
879,267	959,089	1,032,852	622,710	656,729	600,029
14,842	14,842	14,842	6,328	6,328	6,328
0	0	0	0	0	826,664
318,606	318,606	318,606	316,899	316,899	316,899
350,405	401,536	473,043	1,145,434	1,164,434	1,145,434
813,114	813,114	813,114	813,114	813,114	813,114
143,997	143,997	143,997	138,150	138,150	138,150
0	4,082,392	8,805,484	0	640,551	231,751
10,686,336	10,686,336	10,686,336	19,414,954	19,414,954	19,414,954
608,389	717,061	717,061	2,128,774	2,139,049	2,158,049
4,008,421	4,008,421	4,008,421	3,961,541	3,961,541	3,961,541





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
SEPTEMBER 20, 2011