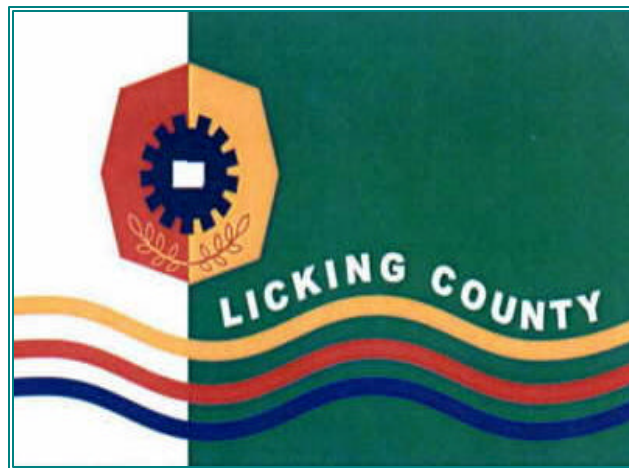


LICKING COUNTY, OHIO



**COMPREHENSIVE
ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED
DECEMBER 31, 2002**



**Auditor of State
Betty Montgomery**

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

We have reviewed the Independent Auditor's Report of Licking County, prepared by Wolfe, Wilson, & Phillips, Inc., for the audit period January 1, 2002 through December 31, 2002. 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.

Betty Montgomery

BETTY MONTGOMERY
Auditor of State

July 14, 2003

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LICKING COUNTY, OHIO

COMPREHENSIVE
ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2002

J.Terry Evans
County Auditor

Prepared by the Accounting Department
of the Licking County Auditor's Office

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INTRODUCTORY SECTION

J. Terry Evans

Licking County Auditor

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

June 29, 2003

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, 2002 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.

The Report:

This Comprehensive Annual Financial Report is designed to assist and guide the reader in understanding its contents. The report is comprised of the following three major sections:

1. The Introductory Section includes this letter of transmittal which presents the County's organization, operational structure and accomplishments, an organizational chart and a list of principal elected officials.
2. The Financial Section contains the County's General Purpose Financial Statements which include explanatory notes thereto, the combining and individual fund and account group financial statements and schedules and the Independent Auditors' Report.
3. The Statistical Section presents social, economic and historical data in a multi-year format which can be used to identify financial trends and data relative to the fiscal capacity of the County.

The Reporting Entity:

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

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

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

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

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

A thorough presentation of the County's reporting entity is contained in Note 1 of the general purpose 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 154,520. The County includes 25 townships, 11 villages, 3 cities and 1 city that overlaps into adjoining counties. The County has only those powers conferred upon it by Ohio statutes. A three member Board of County Commissioners is elected at large in even numbered years for overlapping four year terms. The Board of County Commissioners serves as the taxing authority, the contracting body and the chief administrator of public services for the County. The Board of County Commissioners prepares and adopts the annual operating budget and makes the annual appropriation measure for expenditures of all County funds. In addition to the Board of County Commissioners, the offices of the County Auditor and County Treasurer are included in the category of general government and are of particular importance to the financial affairs of the County.

The County Auditor is elected to a four year term and serves as the chief fiscal officer for the County and the tax assessor for all political subdivisions within the County. According to state law, a complete reappraisal must be conducted every six years as well as a triennial update every third year between reappraisals. Upon collection by the County Treasurer, the County Auditor is responsible for distributing certain taxes to various political subdivisions including municipalities, villages, townships, school and library districts, special districts and County agencies. As chief fiscal officer, the County Auditor must certify that funds for all contracts and obligations of the County have been lawfully appropriated and are available or in the process of collection before the contract or obligation is binding upon the County. In addition, the Auditor is also the central disbursing agent, who by the issuance of County warrants distributes funds to creditors in payment of liabilities incurred by the County. The Auditor is also responsible for the County payroll and has other statutory accounting responsibilities. The Auditor is, by state law, secretary of the County Board of Revision and the County Budget Commission and the administrator and supervisor of the County Data Processing Board.

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

The other elected officials serving four year terms are the Prosecuting Attorney who serves as the third and final member of the County Budget Commission, the Clerk of Courts, the Recorder, the Sheriff, the Engineer and the Coroner. Two Common Pleas Court Judges and two Municipal Court Judges are elected to six year terms.

The Reporting Standards:

The County's accounts are organized as funds and account groups. Each fund and account group is 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. Following are the titles of these funds and account groups with a brief description.

Governmental funds:

The *General Fund* is the general operating fund of the County. It is used to account for all financial resources traditionally associated with government which are not required to be accounted for in another fund.

The *Special Revenue Funds* are used to account for revenues derived from specific taxes, grants or other restricted revenue sources. The uses and limitations of each special revenue fund are specified by local legislation or state or federal statutes.

The *Debt Service Funds* are used to account for the accumulation of resources used for, and the payment of, general long-term principal, interest and related costs.

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

Proprietary funds:

The 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 of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

The Internal Service Fund is used to account for the financing of goods or services by one division or agency to other divisions or agencies of the government, generally on a cost reimbursement basis.

Fiduciary funds:

Fiduciary funds include Trust and Agency Funds. The trust fund is used to account for assets held by the County in a trustee capacity. Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments and/or other funds.

General fixed assets account group:

Fixed assets of the County, other than those accounted for in the proprietary funds, are accounted for in the general fixed assets account group. General fixed assets reported at \$28,815,714, exclude the County's infrastructure. Infrastructure fixed assets are further explained in Note 1 of the general purpose financial statements.

General long-term obligations account group:

All long-term liabilities of the County, except those accounted for in the proprietary funds, are accounted for in this account group. These obligations include general obligation bonds payable of \$12,651,530, special assessment bonds payable with governmental commitment of \$220,760, the accrued vacation and sick leave benefits due to employees in non-proprietary funds of \$2,949,855 and the remaining amount due on capitalized leases used for the acquisition of general fixed assets of \$87. These obligations are further explained in Notes 1, 11, 13 and 14.

Basis of Accounting:

Except for that used for budgetary purposes, the basis of accounting used by the County is in conformity with generally accepted accounting principles (GAAP) as applicable to governmental units and is consistent with GASB Codified Section 1600, "Basis of Accounting." All governmental funds and the expendable trust fund are accounted for using a current financial resources (current assets and current liabilities) measurement focus. The modified accrual basis of accounting is utilized for the governmental, expendable trust and agency funds. Revenues are recognized when they are susceptible to accrual; both measurable and available. Expenditures are recognized when the related liability is incurred except for interest on long-term debt which is recorded when due.

The measurement focus for the County's proprietary funds is on the flow of economic resources (all assets and all liabilities). The accrual basis of accounting is utilized which recognizes revenues when earned and expenses when incurred.

The County's basis of accounting for budgetary purposes differs from generally accepted accounting principles in that revenues are recognized when received, rather than when susceptible to accrual (measurable and available) and encumbrances are recorded as expenditures rather than as reservations of fund balances. A reconciliation of the results of these two methods appears in Note 1. Accounting policies are further explained in Note 1.

Economic Outlook

Licking County is one of the fastest growing areas in Ohio. The 2002 unemployment rate for Licking County of 4.5%, was well below the state average of 5.7%. Historically, Licking County has experienced lower unemployment rates than that of Ohio and the nation as a whole.

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

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

Area Development Magazine stated, "The Central Ohio Aerospace and Technology Center is one of Ohio's newest resources for advanced-technology companies. It also represents a unique initiative by the community, people and governments of Licking County who were determined that decommissioning of the Newark Air Force Base would be a new beginning and not an end." The Port Authority intends to promote this excellent resource to the private sector, and by doing so, expects to create greater economic prosperity for the community. The Port Authority's goal for the facility is to one day become known as one of this country's premier technology service centers. The Boeing Corporation is the primary leasee at the former Newark Air Force Base continuing to provide services to the United States Armed Services.

The Longaberger Company, a manufacturer of decorative baskets and pottery sold through a network of 70,000 independent distributors, moved into their new corporate headquarters on the east side of Newark in 1998. The headquarters building is a seven-story, \$30 million complex that follows the design of one of the company's famous handmade baskets. The unusual design has been featured in the Wall Street Journal, U.S. News and World Report and on CNN.

Major Initiatives

Major initiatives in the County during 2002 focused on improving County buildings, as well as ensuring the safety of citizens within the County and surrounding areas.

Construction continued on the multi-county juvenile detention center. Located in Fairfield County, this partnership includes Licking, Fairfield, Hocking, and Perry Counties. The project is expected to be completed in 2003.

Additions to the county justice center were also completed in 2002. Included in the additions to the center was a 168 bed facility for housing inmates.

Plans for the future include transportation issues such as new roads, improving existing roads and bridges, and public transportation for the County.

The County is continuing to work with residents, LCATS and ODOT on plans for the widening and improvement of state route 161.

The Countyride Program, a partnership with several agencies in Licking County will offer bus service to the Newark/Heath area for transit dependents, as well as anyone interested in utilizing public transportation services.

In addition, the County is in the process of considering a new water and sewer facility for the western part of the County in order to keep up with growth in those areas.

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 fixed asset accounting and payroll. These systems, coupled with the review and examination performed by the County Auditor's Office, ensure that the financial information generated is both accurate and reliable.

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

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

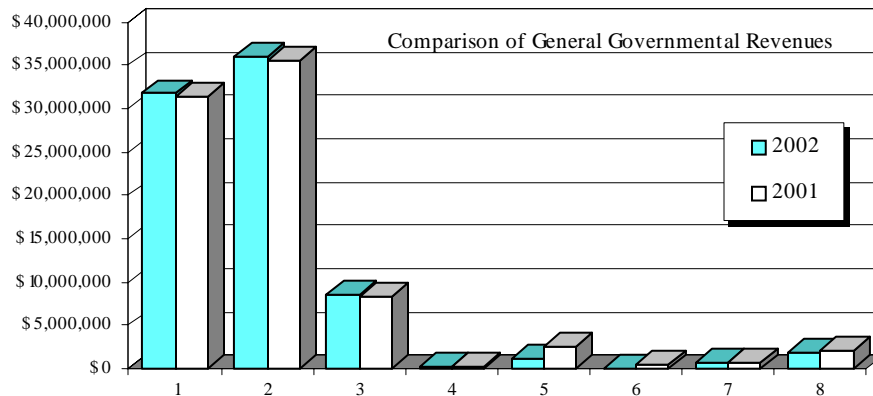
- | | | | |
|---|---------------------------|---|------------------------|
| * | Personal services | * | Materials and supplies |
| * | Contractual services | * | Capital Outlay |
| * | Travel and Transportation | * | Debt Service |
| * | Transfers | | Principal |
| | | | Interest |

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

General Governmental Functions:

The following schedule presents a summary of general governmental revenues (including general, special revenue, debt service and capital projects funds) for the years ended December 31, 2001 and 2002, the percentage of total revenues for each year and the amount and percentage of increase/(decrease) in relation to 2001's revenue.

<u>Revenue Source</u>	<u>2002 Total</u>	<u>Percent of Total</u>	<u>2001 Total</u>	<u>Percent of Total</u>	<u>Increase (Decrease) over 2001</u>	<u>Percent of Increase (Decrease)</u>
1. Taxes	\$31,776,090	39.52%	\$31,409,896	38.68%	\$366,194	1.17%
2. Intergovernmental Revenues	35,972,543	44.74%	35,601,773	43.83%	370,770	1.04%
3. Charges for Services	8,610,783	10.71%	8,318,509	10.24%	292,274	3.51%
4. Licenses and Permits	239,824	0.30%	180,499	0.22%	59,325	32.87%
5. Investment Earnings	1,113,586	1.38%	2,581,789	3.18%	(1,468,203)	(56.87%)
6. Special Assessments	140,831	0.18%	423,412	0.52%	(282,581)	(66.74%)
7. Fines and Forfeitures	659,216	0.82%	676,294	0.83%	(17,078)	(2.53%)
8. All Other Revenues	1,891,509	2.35%	2,028,371	2.50%	(136,862)	(6.75%)
Total	\$80,404,382	100.00%	\$81,220,543	100.00%	(\$816,161)	



The primary source of revenues for the governmental funds are taxes and intergovernmental revenues. Tax revenues are derived from sales tax, personal property taxes and real property tax levies.

Intergovernmental revenues consist primarily of shared license and gasoline tax revenues, state and federal subsidies for public assistance and various other federal and state grants.

The County performs certain services for the public and other governmental entities for which it levies a charge. The charges for services consist primarily of charges levied by the County for the administration, collection and distribution of tax revenues to the various political subdivisions within the County. The 3.51% increase in these revenues from 2001 to 2002 can be attributed to an increase in auditor transfer fees.

Revenues generated from licenses and permits increased in 2002 as a result of an increase in the sale of dog tags.

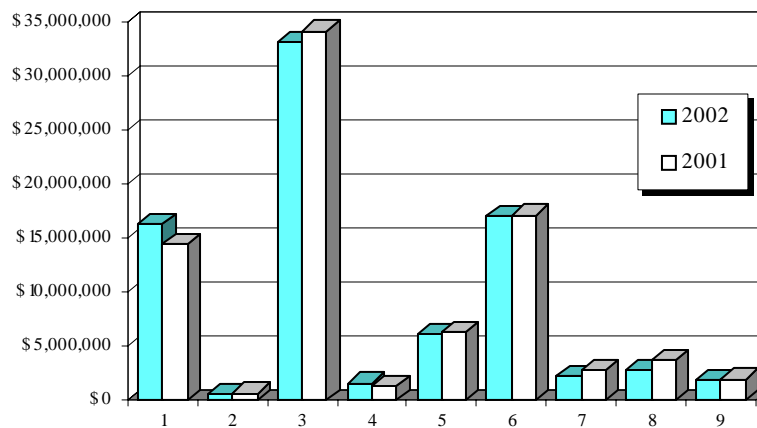
Investment earnings decreased \$1,468,203 from 2001. This relative decrease in investment earnings is representative of a less robust national economy during 2002 as compared to 2001. The County's investment policies are discussed in more detail later in this letter under the topic of "Cash Management."

The special assessments revenue will vary with the nature and timing of special assessment projects completed by Licking County. The large decrease is indicative of these timing differences.

All other revenues is a miscellaneous category which includes a variety of less significant revenue sources. This category of revenues decreased primarily due to a decrease in reimbursements received in the children's services fund. All other revenues represented only 2.35% of total revenues in 2002.

Expenditures for general governmental purposes (as defined above) totaled \$81,245,404 in 2002, a decrease of \$934,426 from 2001. Expenditures for the major functions of the County and the percentage of the total for 2001 and 2002, and the amount and percentage increase/(decrease) over 2001 are shown in the following table:

Function	2002 Total	Percent of Total	2001 Total	Percent of Total	Increase (Decrease) over 2001	Percent of Increase (Decrease)
1. Public Safety	\$16,246,922	20.01%	\$14,387,343	17.52%	\$1,859,579	12.93%
2. Health	495,602	0.61%	568,889	0.69%	(73,287)	(12.88%)
3. Human Services	33,235,539	40.91%	34,214,361	41.62%	(978,822)	(2.86%)
4. Community Development	1,514,096	1.86%	1,304,323	1.59%	209,773	16.08%
5. Public Works	6,039,746	7.43%	6,236,453	7.59%	(196,707)	(3.15%)
6. General Government	17,060,586	21.00%	17,135,740	20.85%	(75,154)	(0.44%)
7. Capital Outlay	2,226,804	2.74%	3,699,064	4.50%	(1,472,260)	(39.80%)
8. Intergovernmental	2,692,692	3.31%	2,737,769	3.33%	(45,077)	(1.65%)
9. Debt Service	1,733,417	2.13%	1,895,888	2.31%	(162,471)	(8.57%)
Total	\$81,245,404	100.00%	\$82,179,830	100.00%	(\$934,426)	



The County experienced an increase in total governmental expenditures for 2002, which is attributable to a number of different factors. First, the expenditures for public safety increased 12.93% as a result of the County's demonstrated commitment to providing improved safety programs for its citizens, as well as routine increases for materials, supplies and services.

Expenditures for health decreased 12.88%. The majority of this decrease can be attributed to a decrease in expenditures in the multi systemic special revenue fund. Grant monies had been received and expended from this fund in 2001, however, additional grant monies were not received for this program in 2002.

Capital outlay expenditures decreased in 2002. This decrease can be attributed to an overall decrease in construction projects by the County in 2002 as compared to 2001.

Debt service costs include the payment of principal, interest and related fiscal administration charges for the retirement of the County's outstanding general obligation debt. The expenditures vary with the nature and timing of debt service requirements.

Enterprise Funds:

The County's enterprise operations include the Water and Wastewater Funds. The enterprise funds are supported by revenues derived from user charges. Total operating revenues were \$2,145,235 and total operating expenses were \$1,927,307, resulting in operating income of \$217,928.

The County's enterprise activities are not subject to rate review or determination by the Public Utilities Commission of Ohio or any similar regulatory body. The County Commissioners have the necessary authority to establish and amend appropriate user rates as required. The rates are monitored on an on-going basis to insure their adequacy to meet operation, maintenance, debt service and capital replacement needs. The frequency and amount of rate changes lies solely with the County Commissioners.

Internal Service Fund:

The County's internal service fund is the Self Insurance Fund. This Fund accounts for the purchased and self insurance activity of the County, along with claims and administration of self insurance programs. Money is contributed by the County for the plan which is managed by a third-party administrator. Total operating revenues for the internal service fund was \$1,357,482 and total operating expenses were \$1,543,283, resulting in an operating loss of \$185,801.

Debt Administration:

The debt service funds accumulate resources for the payment of principal, interest and associated administrative costs on the County's general and special assessment (with governmental commitment) long-term debt. Resources are derived from transfers in from the General Fund, charges for services and special assessments.

The total bonded debt of the County at December 31, 2002 was \$13,905,290, consisting of the following:

Special Assessment Bonds	
with Governmental Commitment	\$220,760
Wastewater Revenue Bonds which are Self-Supported	503,000
General Obligation Bonds which are Self-Supported	530,000
General Obligation Bonds which are Non Self-Supported	12,651,530

Under current state statutes, the total voted and unvoted net debt of the County, less the same exempt debt shall never exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000. At December 31, 2002, the County had an unvoted debt margin of \$20,547,516 and a direct debt margin of \$64,913,490.

A more thorough presentation of the calculation of these figures is located in the statistical section of this report.

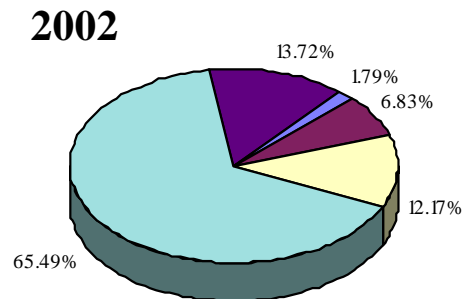
Cash Management:

Cash management is a vital component of the County's overall financial strategy. The primary objective of the County's investment activity is the preservation of capital and the protection of invested principal. The County pools its cash to simplify cash management. Licking County participates in the State Treasury Asset Reserve of Ohio (STAR Ohio). The statewide investment pool was established in January 1986, for governmental entities in Ohio and is administered by the Treasurer of the State of Ohio. In addition to STAR Ohio, the Treasurer invests in short-term certificates of deposit, repurchase agreements and U. S. Government Securities. Certain agency fund money is deposited and maintained in segregated bank accounts. Investment income for all funds of the primary government was \$1,177,112 for fiscal year 2002.

Public funds are invested to achieve maximum return on the portfolio without assuming unreasonable risk.

The County's cash resources were invested as follows at December 31, 2002:

Cash Resources	2002	%
Cash	\$1,047,904	1.79
STAR Ohio	4,000,000	6.83
Repurchase Agreement	7,125,533	12.17
Certificates of Deposits	38,334,000	65.49
U.S. Government Securities	8,032,271	13.72
Total Resources	\$58,539,708	100.00



At year end, the bank balance of the County's (primary government) deposits was \$41,165,610. 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. Based upon criteria described in GASB Statement No. 3 "Deposits With Financial Institutions, Investments (including Repurchase Agreements) and Reverse Repurchase Agreements," collateral held in single financial collateral pools with securities being held by the pledging financial institutions' agent in the pool's name are classified as Category 3.

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 contribution necessary for the specified insurance coverage provided by CORSA.

In addition to the above coverages the County administers a self-insured risk program that pays all general liability claims. See note 16 for a more thorough presentation of the County's risk management policies.

Other Information**Independent Audit:**

The general purpose financial statements of Licking County were audited by Wolfe, Wilson & Phillips, Inc. The independent auditors' unqualified opinion has been included in this report.

Awards:

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Licking County, Ohio for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2001. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards in state and local government financial reporting. To be awarded a Certificate of Achievement, a governmental unit must prepare an easily readable and efficiently organized Comprehensive Annual Financial Report whose contents satisfy all program standards. The report must satisfy both generally accepted accounting principles (GAAP) and applicable legal requirements respective to the reporting entity.

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

Public Disclosure

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

Acknowledgments:

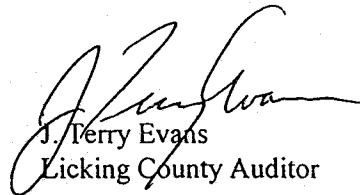
The publication of this report is the accumulation of many hours of dedicated work in the research, analysis and preparation of the financial statements and the accompanying notes and narratives. Sincere appreciation is extended to the many individuals who have worked diligently and contributed much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

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

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

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

Respectfully,



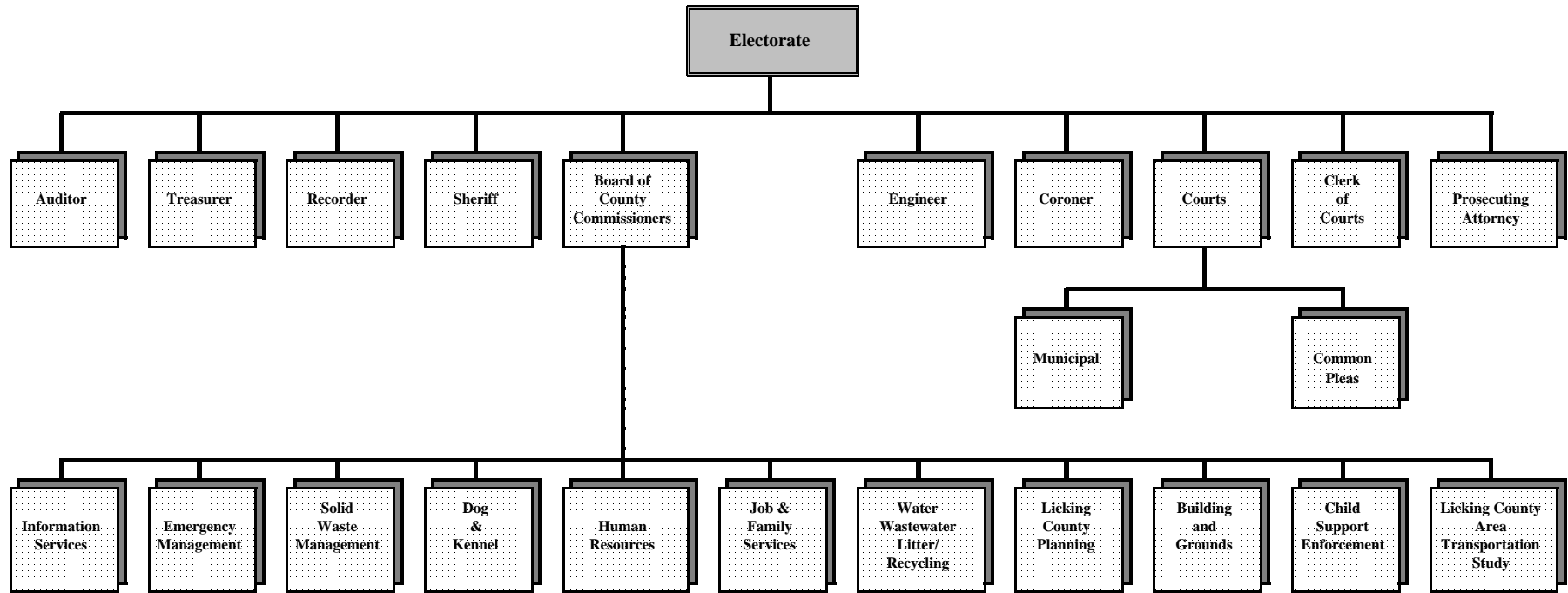
J. Terry Evans
Licking County Auditor

**LICKING COUNTY, OHIO
LIST OF ELECTED OFFICIALS
DECEMBER 31, 2002**

NAME	OFFICE	TERM EXPIRES
BOARD OF COUNTY COMMISSIONERS		
Jay Baird	President	12/31/02
Marcia Phelps	Commissioner	01/02/05
Albert Ashbrook	Commissioner	01/01/05
OTHER ELECTED OFFICIALS		
J. Terry Evans	Auditor	03/09/03
William Kashner	Treasurer	09/02/05
Tim Lollo	Engineer	01/02/05
Gary Walters	Clerk of Courts	01/02/06
Bryan Long	Recorder	01/02/05
Gerry Billy	Sheriff	01/02/05
Robert Becker	Prosecutor	01/02/05
Dr. Robert Raker	Coroner	01/02/05
COMMON PLEAS COURT		
Honorable Jon Spahr	Administrative Judge	12/31/06
Honorable Greg Frost	Judge	02/08/03
<i>Domestic Division:</i>		
Honorable Russell Steiner	Judge	12/31/02
<i>Probate/Juvenile Division:</i>		
Honorable Robert Hoover	Judge	02/08/03
COUNTY MUNICIPAL COURT		
Honorable Thomas Marcelain	Administrative Judge	12/31/05
Honorable Michael Higgins	Judge	12/31/05
Larry Brown	Clerk of Courts	12/31/08

Licking County, Ohio

Organizational Chart



- XIX -

County Boards and Committees

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

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

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

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Licking County,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2001

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.



William Patrick Pate
President

Jeffrey L. Essler
Executive Director

FINANCIAL SECTION

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

INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Licking County
Newark, Ohio 43055

We have audited the accompanying general-purpose financial statements of Licking County as of and for the year ended December 31, 2002. These general-purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

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

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of Licking County as of December 31, 2002, and the results of its operations and the cash flows of its proprietary funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated June 19, 2003, on our consideration of Licking County's internal control structure over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was made for the purpose of forming an opinion on the financial statements of the County, taken as a whole. The accompanying Schedule of Federal Awards Expenditures is presented for purposes of additional analysis as required by 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 general purpose financial statements. The combining, individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the County. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

We did not audit the introductory and statistical information as listed in the table of contents, and, therefore, express no opinion thereon.

Wolfe, Wilson, & Phillips, Inc.
Zanesville, Ohio
June 19, 2003



GENERAL PURPOSE FINANCIAL STATEMENTS

THE FOLLOWING GENERAL PURPOSE FINANCIAL STATEMENTS, ALONG WITH THE NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS, PRESENT AN OVERVIEW OF THE COUNTY'S FINANCIAL POSITION AT DECEMBER 31, 2001 AND THE RESULTS OF OPERATIONS AND CASH FLOWS OF ITS PROPRIETARY FUNDS FOR THE YEAR THEN ENDED.

LICKING COUNTY, OHIO
COMBINED BALANCE SHEET
ALL FUND TYPES, ACCOUNT GROUPS AND
DISCRETELY PRESENTED COMPONENT UNITS
DECEMBER 31, 2002

Governmental
Fund Types

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds
Assets and Other Debits:				
Assets:				
Cash and Cash Equivalents	\$6,925,884	\$13,794,923	\$2,790,661	\$3,044,129
Investments	1,682,241	3,724,900	0	950,560
Receivables (net of allowance for doubtful accounts):				
Taxes	2,293,479	0	0	0
Accounts	95,470	64,620	0	0
Loans	0	2,647,651	0	0
Special Assessments	0	0	0	0
Interest	20,689	691	0	1,239
Due from Other Funds	7,239,043	13,991,654	84,516	193,533
Intergovernmental Receivables	322,759	853,699	0	0
Interfund Loans Receivable	292,132	100,000	0	0
Inventory of Supplies at Cost	82,552	142,668	0	0
Prepaid Items	115,525	0	0	0
Restricted Assets:				
Cash with Fiscal Agent	0	95,459	0	0
Cash and Cash Equivalents	0	0	0	0
Fixed Assets (Net Accumulated Depreciation)	0	0	0	0
Other Debits:				
Amount Available in Debt Service Funds	0	0	0	0
Amount to be Provided for Retirement of General Long-Term Obligations	0	0	0	0
Total Assets and Other Debits	\$19,069,774	\$35,416,265	\$2,875,177	\$4,189,461

**LICKING COUNTY, OHIO
COMBINED BALANCE SHEET
ALL FUND TYPES, ACCOUNT GROUPS AND
DISCRETELY PRESENTED COMPONENT UNITS
DECEMBER 31, 2002**

<i>Proprietary Fund Types</i>		<i>Fiduciary Fund Types</i>	<i>Account Groups</i>		Totals Primary Government (Memorandum Only)	<i>Component Units</i>
Enterprise Funds	Internal Service Fund	Trust and Agency Funds	General Fixed Assets	General Long-Term Obligations		
\$1,881,171	\$3,683,176	\$16,445,922	\$0	\$0	\$48,565,866	\$176,547
442,385	1,232,185	0	0	0	8,032,271	551,528
0	0	138,482,850	0	0	140,776,329	0
265,756	0	1,587	0	0	427,433	96,547
0	0	0	0	0	2,647,651	0
0	0	25,134,103	0	0	25,134,103	0
4,304	3,391	0	0	0	30,314	0
0	0	0	0	0	21,508,746	0
0	0	2,978,345	0	0	4,154,803	0
2,565	0	0	0	0	394,697	0
31,271	0	0	0	0	256,491	17,695
0	0	0	0	0	115,525	2,483
0	44,064	1,568,798	0	0	1,708,321	0
233,250	0	0	0	0	233,250	0
9,953,794	0	0	28,815,714	0	38,769,508	43,255
0	0	0	0	2,790,661	2,790,661	0
0	0	0	0	13,031,571	13,031,571	0
<u>\$12,814,496</u>	<u>\$4,962,816</u>	<u>\$184,611,605</u>	<u>\$28,815,714</u>	<u>\$15,822,232</u>	<u>\$308,577,540</u>	<u>\$888,055</u>

(Continued)

LICKING COUNTY, OHIO
COMBINED BALANCE SHEET
ALL FUND TYPES, ACCOUNT GROUPS AND
DISCRETELY PRESENTED COMPONENT UNITS
DECEMBER 31, 2002

	<i>Governmental</i>			
	<i>Fund Types</i>			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds
Liabilities, Equity and Other Credits:				
Liabilities:				
Accounts Payable	\$363,998	\$1,205,479	\$0	\$7,754
Accrued Wages and Benefits	733,642	641,125	0	0
Due to Other Funds	0	0	0	0
Intergovernmental Payables	386,882	369,062	0	0
Interfund Loans Payable	0	232,333	0	120,164
Health Insurance Claims Payable	0	0	0	0
Accrued Interest Payable	0	224	0	30,153
Deferred Revenue	7,189,433	14,157,459	84,516	193,533
Retainage Payable	0	50,442	0	0
Undistributed Monies	0	0	0	0
Capital Leases Payable	0	0	0	0
Compensated Absences Payable	17,849	8,113	0	0
General Obligation Notes Payable	0	0	0	1,450,000
Special Assessment Notes Payable	0	0	0	80,000
General Obligation Bonds Payable	0	0	0	0
Special Assessment Bonds Payable with Governmental Commitment	0	0	0	0
Mortgage Revenue Bond Payable	0	0	0	0
Total Liabilities	8,691,804	16,664,237	84,516	1,881,604
Equity and Other Credits:				
Investment in General Fixed Assets	0	0	0	0
Contributed Capital	0	0	0	0
Retained Earnings:				
Reserved for Restricted Assets	0	0	0	0
Unreserved	0	0	0	0
Total Retained Earnings	0	0	0	0
Fund Balances:				
Reserved for Encumbrances	313,761	476,427	0	478,504
Reserved for Supplies Inventory	82,552	142,668	0	0
Reserved for Prepaid Items	115,525	0	0	0
Reserved for Loan Commitments	0	2,647,651	0	0
Reserved for Debt Service	0	0	2,790,661	0
Unreserved	9,866,132	15,485,282	0	1,829,353
Total Equity and Other Credits	10,377,970	18,752,028	2,790,661	2,307,857
Total Liabilities, Equity and Other Credits	\$19,069,774	\$35,416,265	\$2,875,177	\$4,189,461

The notes to the general purpose financial statements are an integral part of this statement.

LICKING COUNTY, OHIO
COMBINED BALANCE SHEET
ALL FUND TYPES, ACCOUNT GROUPS AND
DISCRETELY PRESENTED COMPONENT UNITS
DECEMBER 31, 2002

<u>Proprietary Fund Types</u>		<u>Fiduciary Fund Types</u>	<u>Account Groups</u>		Totals Primary Government (Memorandum Only)	<u>Component Units</u>
Enterprise Funds	Internal Service Fund	Trust and Agency Funds	General Fixed Assets	General Long-Term Obligations		
\$71,690	\$0	\$1,189,052	\$0	\$0	\$2,837,973	\$18,891
18,370	5,011	0	0	0	1,398,148	11,258
0	0	21,508,746	0	0	21,508,746	0
21,902	1,512	151,000,382	0	0	151,779,740	0
13,200	0	29,000	0	0	394,697	0
0	575,172	0	0	0	575,172	0
4,359	0	0	0	0	34,736	0
0	0	0	0	0	21,624,941	0
0	0	0	0	0	50,442	0
0	0	10,868,636	0	0	10,868,636	0
0	0	0	0	87	87	0
68,237	27,595	0	0	2,949,855	3,071,649	0
0	0	0	0	0	1,450,000	0
0	0	0	0	0	80,000	0
530,000	0	0	0	12,651,530	13,181,530	0
0	0	0	0	220,760	220,760	0
503,000	0	0	0	0	503,000	0
<u>1,230,758</u>	<u>609,290</u>	<u>184,595,816</u>	<u>0</u>	<u>15,822,232</u>	<u>229,580,257</u>	<u>30,149</u>
0	0	0	28,815,714	0	28,815,714	0
308,488	0	0	0	0	308,488	0
233,250	0	0	0	0	233,250	0
<u>11,042,000</u>	<u>4,353,526</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>15,395,526</u>	<u>725,706</u>
<u>11,275,250</u>	<u>4,353,526</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>15,628,776</u>	<u>725,706</u>
0	0	0	0	0	1,268,692	0
0	0	0	0	0	225,220	0
0	0	0	0	0	115,525	75
0	0	0	0	0	2,647,651	0
0	0	0	0	0	2,790,661	0
0	0	15,789	0	0	27,196,556	132,125
<u>11,583,738</u>	<u>4,353,526</u>	<u>15,789</u>	<u>28,815,714</u>	<u>0</u>	<u>78,997,283</u>	<u>857,906</u>
<u>\$12,814,496</u>	<u>\$4,962,816</u>	<u>\$184,611,605</u>	<u>\$28,815,714</u>	<u>\$15,822,232</u>	<u>\$308,577,540</u>	<u>\$888,055</u>

LICKING COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUND,
AND DISCRETELY PRESENTED COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2002

	<i>Governmental</i>		
	<i>Fund Types</i>		
	General Fund	Special Revenue Funds	Debt Service Funds
<u>Revenues:</u>			
Taxes	\$20,498,350	\$11,277,740	\$0
Intergovernmental Revenues	4,591,740	30,749,125	0
Charges for Services	4,735,855	3,632,724	242,204
Licenses and Permits	11,693	228,131	0
Investment Earnings	1,046,572	20,987	0
Special Assessments	0	48,317	46,055
Fines and Forfeitures	317,829	341,387	0
All Other Revenues	765,001	1,124,734	0
Total Revenues	<u>31,967,040</u>	<u>47,423,145</u>	<u>288,259</u>
<u>Expenditures:</u>			
Current:			
Public Safety	13,772,157	2,474,765	0
Health	218,170	277,432	0
Human Services	729,443	32,506,096	0
Community Development	527,397	986,699	0
Public Works	24,187	6,015,559	0
General Government	14,442,076	2,618,510	0
Capital Outlay	53,539	0	0
Intergovernmental	514,811	2,177,881	0
Debt Service:			
Principal Retirement	0	0	844,796
Interest and Fiscal Charges	0	629	857,839
Total Expenditures	<u>30,281,780</u>	<u>47,057,571</u>	<u>1,702,635</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,685,260	365,574	(1,414,376)
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	28,469	3,093,251	1,120,327
Operating Transfers Out	(2,413,247)	(1,807,250)	0
Transfers to Component Unit	0	(1,555,976)	0
Total Other Financing Sources (Uses)	<u>(2,384,778)</u>	<u>(269,975)</u>	<u>1,120,327</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(699,518)	95,599	(294,049)
Fund Balance at Beginning of Year	11,069,308	18,683,166	3,084,710
Increase (Decrease) in Inventory Reserve	8,180	(26,737)	0
Fund Balance at End of Year	<u>\$10,377,970</u>	<u>\$18,752,028</u>	<u>\$2,790,661</u>

The notes to the general purpose financial statements are an integral part of this statement.

	<i>Fiduciary Fund Type</i>	Totals Primary Government (Memorandum Only)	<i>Component Units</i>
Capital Projects Funds	Expendable Trust Fund		
\$0	\$0	\$31,776,090	\$0
631,678	29,460	36,002,003	170,951
0	0	8,610,783	84,871
0	0	239,824	0
46,027	0	1,113,586	282
46,459	0	140,831	0
0	0	659,216	0
1,774	0	1,891,509	8,855
<u>725,938</u>	<u>29,460</u>	<u>80,433,842</u>	<u>264,959</u>
0	0	16,246,922	112
0	0	495,602	0
0	21,909	33,257,448	0
0	0	1,514,096	0
0	0	6,039,746	277,168
0	0	17,060,586	0
2,173,265	0	2,226,804	0
0	0	2,692,692	0
0	0	844,796	0
<u>30,153</u>	<u>0</u>	<u>888,621</u>	<u>0</u>
<u>2,203,418</u>	<u>21,909</u>	<u>81,267,313</u>	<u>277,280</u>
(1,477,480)	7,551	(833,471)	(12,321)
0	0	4,242,047	0
0	0	(4,220,497)	0
<u>0</u>	<u>0</u>	<u>(1,555,976)</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>(1,534,426)</u>	<u>0</u>
(1,477,480)	7,551	(2,367,897)	(12,321)
3,785,337	8,238	36,630,759	144,521
<u>0</u>	<u>0</u>	<u>(18,557)</u>	<u>0</u>
<u>\$2,307,857</u>	<u>\$15,789</u>	<u>\$34,244,305</u>	<u>\$132,200</u>

LICKING COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>General Fund</u>			<u>Special Revenue Funds</u>		
	Revised Budget	Actual	Variance: Favorable (Unfavorable)	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:						
Taxes	\$19,608,800	\$20,600,223	\$991,423	\$9,034,832	\$9,212,084	\$177,252
Intergovernmental Revenues	4,643,600	4,628,523	(15,077)	30,441,942	31,071,112	629,170
Charges for Services	4,327,400	4,761,216	433,816	3,616,562	3,573,080	(43,482)
Licenses and Permits	9,200	11,693	2,493	165,000	229,859	64,859
Investment Earnings	1,022,600	955,906	(66,694)	15,900	20,877	4,977
Special Assessments	0	0	0	13,933	48,317	34,384
Fines and Forfeitures	316,000	313,592	(2,408)	341,300	342,329	1,029
All Other Revenues	683,509	713,748	30,239	1,003,594	1,191,553	187,959
Total Revenues	30,611,109	31,984,901	1,373,792	44,633,063	45,689,211	1,056,148
Expenditures:						
Current:						
Public Safety	15,036,955	14,007,635	1,029,320	2,883,876	2,517,770	366,106
Health	350,707	211,587	139,120	384,812	286,840	97,972
Human Services	920,106	744,184	175,922	36,770,675	34,420,152	2,350,523
Community Development	532,622	528,147	4,475	1,729,101	1,464,632	264,469
Public Works	25,655	24,574	1,081	6,971,151	6,327,182	643,969
General Government	16,073,718	15,042,132	1,031,586	2,957,160	2,707,494	249,666
Capital Outlay	70,904	53,539	17,365	0	0	0
Intergovernmental	514,811	514,811	0	0	0	0
Debt Service:						
Principal Retirement	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	829	829	0
Total Expenditures	33,525,478	31,126,609	2,398,869	51,697,604	47,724,899	3,972,705
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,914,369)	858,292	3,772,661	(7,064,541)	(2,035,688)	5,028,853
Other Financing Sources (Uses):						
Proceeds from General Obligation Notes	0	0	0	0	0	0
Operating Transfers In	7,800	28,469	20,669	3,117,994	3,093,251	(24,743)
Operating Transfers Out	(3,223,747)	(2,413,247)	810,500	(1,809,087)	(1,807,250)	1,837
Advances In	0	510,637	510,637	111,000	111,000	0
Advances Out	(11,000)	(11,000)	0	(113,348)	(113,348)	0
Total Other Financing Sources (Uses)	(3,226,947)	(1,885,141)	1,341,806	1,306,559	1,283,653	(22,906)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(6,141,316)	(1,026,849)	5,114,467	(5,757,982)	(752,035)	5,005,947
Fund Balance at Beginning of Year	5,579,024	5,579,024	0	15,926,236	15,926,236	0
Prior Year Encumbrances	1,436,818	1,436,818	0	1,301,447	1,301,447	0
Fund Balance at End of Year	\$874,526	\$5,988,993	\$5,114,467	\$11,469,701	\$16,475,648	\$5,005,947

The notes to the general purpose financial statements are an integral part of this statement.

(Continued)

LICKING COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2002

	Debt Service Funds			Capital Projects Funds		
	Revised Budget	Actual	Variance: Favorable (Unfavorable)	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenues	0	0	0	1,089,400	631,678	(457,722)
Charges for Services	225,000	242,204	17,204	0	0	0
Licenses and Permits	0	0	0	0	0	0
Investment Earnings	0	0	0	33,910	49,604	15,694
Special Assessments	148,000	46,055	(101,945)	0	46,459	46,459
Fines and Forfeitures	0	0	0	0	0	0
All Other Revenues	0	0	0	51,749	1,774	(49,975)
Total Revenues	373,000	288,259	(84,741)	1,175,059	729,515	(445,544)
Expenditures:						
Current:						
Public Safety	0	0	0	0	0	0
Health	0	0	0	0	0	0
Human Services	0	0	0	0	0	0
Community Development	0	0	0	0	0	0
Public Works	0	0	0	0	0	0
General Government	0	0	0	0	0	0
Capital Outlay	0	0	0	3,671,352	2,706,958	964,394
Intergovernmental	0	0	0	0	0	0
Debt Service:						
Principal Retirement	845,944	844,796	1,148	0	0	0
Interest and Fiscal Charges	1,189,033	857,839	331,194	0	0	0
Total Expenditures	2,034,977	1,702,635	332,342	3,671,352	2,706,958	964,394
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,661,977)	(1,414,376)	247,601	(2,496,293)	(1,977,443)	518,850
Other Financing Sources (Uses):						
Proceeds from General Obligation Notes	0	0	0	1,530,000	1,530,000	0
Operating Transfers In	1,151,573	1,120,327	(31,246)	0	0	0
Operating Transfers Out	0	0	0	(1,676,481)	0	1,676,481
Advances In	0	0	0	0	0	0
Advances Out	0	0	0	(1,097,289)	(497,289)	600,000
Total Other Financing Sources (Uses)	1,151,573	1,120,327	(31,246)	(1,243,770)	1,032,711	2,276,481
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(510,404)	(294,049)	216,355	(3,740,063)	(944,732)	2,795,331
Fund Balance at Beginning of Year	3,084,710	3,084,710	0	3,303,775	3,303,775	0
Prior Year Encumbrances	0	0	0	1,137,224	1,137,224	0
Fund Balance at End of Year	\$2,574,306	\$2,790,661	\$216,355	\$700,936	\$3,496,267	\$2,795,331

(Continued)

LICKING COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2002

	Expendable Trust Fund			Totals (Memorandum Only)		
	Revised Budget	Actual	Variance: Favorable (Unfavorable)	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:						
Taxes	\$0	\$0	\$0	\$28,643,632	\$29,812,307	\$1,168,675
Intergovernmental Revenues	28,732	28,733	1	36,203,674	36,360,046	156,372
Charges for Services	0	0	0	8,168,962	8,576,500	407,538
Licenses and Permits	0	0	0	174,200	241,552	67,352
Investment Earnings	0	0	0	1,072,410	1,026,387	(46,023)
Special Assessments	0	0	0	161,933	140,831	(21,102)
Fines and Forfeitures	0	0	0	657,300	655,921	(1,379)
All Other Revenues	0	0	0	1,738,852	1,907,075	168,223
Total Revenues	28,732	28,733	1	76,820,963	78,720,619	1,899,656
Expenditures:						
Current:						
Public Safety	0	0	0	17,920,831	16,525,405	1,395,426
Health	0	0	0	735,519	498,427	237,092
Human Services	28,732	21,909	6,823	37,719,513	35,186,245	2,533,268
Community Development	0	0	0	2,261,723	1,992,779	268,944
Public Works	0	0	0	6,996,806	6,351,756	645,050
General Government	0	0	0	19,030,878	17,749,626	1,281,252
Capital Outlay	0	0	0	3,742,256	2,760,497	981,759
Intergovernmental	0	0	0	514,811	514,811	0
Debt Service:						
Principal Retirement	0	0	0	845,944	844,796	1,148
Interest and Fiscal Charges	0	0	0	1,189,862	858,668	331,194
Total Expenditures	28,732	21,909	6,823	90,958,143	83,283,010	7,675,133
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	6,824	6,824	(14,137,180)	(4,562,391)	9,574,789
Other Financing Sources (Uses):						
Proceeds from General Obligation Notes	0	0	0	1,530,000	1,530,000	0
Operating Transfers In	0	0	0	4,277,367	4,242,047	(35,320)
Operating Transfers Out	0	0	0	(6,709,315)	(4,220,497)	2,488,818
Advances In	0	0	0	111,000	621,637	510,637
Advances Out	0	0	0	(1,221,637)	(621,637)	600,000
Total Other Financing Sources (Uses)	0	0	0	(2,012,585)	1,551,550	3,564,135
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	6,824	6,824	(16,149,765)	(3,010,841)	13,138,924
Fund Balance at Beginning of Year	0	0	0	27,893,745	27,893,745	0
Prior Year Encumbrances	0	0	0	3,875,489	3,875,489	0
Fund Balance at End of Year	\$0	\$6,824	\$6,824	\$15,619,469	\$28,758,393	\$13,138,924

LICKING COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS
ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNIT
FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>Proprietary Fund Types</u>		Totals Primary	<u>Component</u>
	<u>Enterprise Funds</u>	<u>Internal Service Fund</u>	Government (Memorandum Only)	<u>Unit</u> LICCO Incorporated
<u>Operating Revenues:</u>				
Charges for Services	\$2,082,365	\$1,357,482	\$3,439,847	\$393,649
Other Charges for Services	62,870	0	62,870	0
Total Operating Revenues	<u>2,145,235</u>	<u>1,357,482</u>	<u>3,502,717</u>	<u>393,649</u>
<u>Operating Expenses:</u>				
Personal Services	707,639	167,001	874,640	1,813,988
Materials and Supplies	127,527	2,593	130,120	24,954
Contractual Services	687,445	485,737	1,173,182	14,572
Depreciation	388,891	0	388,891	16,141
Health Insurance Claims	0	885,830	885,830	0
Other Operating Expenses	15,805	2,122	17,927	48,276
Total Operating Expenses	<u>1,927,307</u>	<u>1,543,283</u>	<u>3,470,590</u>	<u>1,917,931</u>
Operating Income (Loss)	217,928	(185,801)	32,127	(1,524,282)
<u>Non-Operating Revenues (Expenses):</u>				
Investment Earnings	1,699	61,827	63,526	(27,579)
Interest and Fiscal Charges	(57,989)	0	(57,989)	0
Other Non-Operating Revenue	0	0	0	2,926
Total Non-Operating Revenues (Expenses)	<u>(56,290)</u>	<u>61,827</u>	<u>5,537</u>	<u>(24,653)</u>
Income (Loss) Before Operating Transfers	161,638	(123,974)	37,664	(1,548,935)
<u>Operating Transfers:</u>				
Operating Transfers In	91,194	0	91,194	0
Operating Transfers Out	(112,744)	0	(112,744)	0
Transfers from Primary Government	0	0	0	1,555,976
Total Operating Transfers	<u>(21,550)</u>	<u>0</u>	<u>(21,550)</u>	<u>1,555,976</u>
Net Income (Loss)	140,088	(123,974)	16,114	7,041
Retained Earnings at Beginning of Year	<u>11,135,162</u>	<u>4,477,500</u>	<u>15,612,662</u>	<u>718,665</u>
Retained Earnings at End of Year	<u>\$11,275,250</u>	<u>\$4,353,526</u>	<u>\$15,628,776</u>	<u>\$725,706</u>

The notes to the general purpose financial statements are an integral part of this statement.

LICKING COUNTY, OHIO
COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNIT
FOR THE YEAR ENDED DECEMBER 31, 2002

	<i>Proprietary Fund Types</i>		Totals Primary Government (Memorandum Only)	<i>Component Unit</i>
	Enterprise Funds	Internal Service Fund		LICCO Incorporated
<u>Cash Flows from Operating Activities:</u>				
Cash Received from Customers	\$2,126,098	\$0	\$2,126,098	\$349,589
Cash Received from Quasi-External Operating Transactions From Other Funds	0	1,469,691	1,469,691	0
Cash Payments for Goods and Services	(797,310)	(1,276,283)	(2,073,593)	(87,702)
Cash Payments to Employees	(702,741)	(164,136)	(866,877)	(253,215)
Net Cash Provided by Operating Activities	<u>626,047</u>	<u>29,272</u>	<u>655,319</u>	<u>8,672</u>
<u>Cash Flows from Noncapital Financing Activities:</u>				
Operating Transfer In	91,194	0	91,194	0
Operating Transfers Out	(112,744)	0	(112,744)	0
Net Cash Used for Noncapital Financing Activities	<u>(21,550)</u>	<u>0</u>	<u>(21,550)</u>	<u>0</u>
<u>Cash Flows from Capital and Related Financing Activities:</u>				
Acquisition and Construction of Assets	(145,642)	0	(145,642)	0
Principal Paid on Mortgage Revenue Bond	(87,000)	0	(87,000)	0
Principal Paid on General Obligation Bond	(35,000)	0	(35,000)	0
Interest Paid on All Debt	(58,500)	0	(58,500)	0
Net Cash Used for Capital and Related Financing Activities	<u>(326,142)</u>	<u>0</u>	<u>(326,142)</u>	<u>0</u>
<u>Cash Flows from Investing Activities:</u>				
Receipts of Interest	1,176	61,893	63,069	22,526
Purchase of Investments	(159,121)	(517,198)	(676,319)	(62,966)
Net Cash Used by Investing Activities	<u>(157,945)</u>	<u>(455,305)</u>	<u>(613,250)</u>	<u>(40,440)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	120,410	(426,033)	(305,623)	(31,768)
Cash and Cash Equivalents at Beginning of Year	<u>1,994,011</u>	<u>4,153,273</u>	<u>6,147,284</u>	<u>82,341</u>
Cash and Cash Equivalents at End of Year	<u>\$2,114,421</u>	<u>\$3,727,240</u>	<u>\$5,841,661</u>	<u>\$50,573</u>

(Continued)

LICKING COUNTY, OHIO
COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNIT
FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>Proprietary Fund Types</u>		Totals Primary Government (Memorandum Only)	<u>Component Unit</u>
	Enterprise Funds	Internal Service Fund		LICCO Incorporated
<u>Reconciliation of Cash and</u>				
<u>Cash Equivalents per the Balance Sheet:</u>				
Cash and Cash Equivalents	\$1,881,171	\$3,683,176	\$5,564,347	\$176,547
Cash with Fiscal Agent	0	44,064	44,064	0
Restricted Cash and Cash Equivalents	233,250	0	233,250	0
Licking County Regional Airport Authority Cash	0	0	0	(125,974)
Cash and Cash Equivalents at End of Year	<u>\$2,114,421</u>	<u>\$3,727,240</u>	<u>\$5,841,661</u>	<u>\$50,573</u>
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>				
<u>Provided by Operating Activities:</u>				
Operating Income (Loss)	\$217,928	(\$185,801)	\$32,127	(\$1,524,282)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:				
Depreciation Expense	388,891	0	388,891	16,141
Transfers from Primary Government	0	0	0	1,555,976
Changes in Assets and Liabilities:				
(Increase) Decrease in Accounts Receivable	(19,137)	73,923	54,786	(44,060)
(Increase) Decrease in Inventory	3,152	0	3,152	(9,509)
Decrease in Prepaids	0	0	0	2,820
Increase (Decrease) in Accounts Payable	34,845	(4,159)	30,686	13,414
Increase (Decrease) in Accrued Wages and Benefits	2,410	1,216	3,626	(1,828)
Increase in Health Insurance Claims Payable	0	142,444	142,444	0
Decrease in Intergovernmental Payables	(4,299)	(211)	(4,510)	0
Increase in Compensated Absences Payable	2,257	1,860	4,117	0
Total Adjustments	<u>408,119</u>	<u>215,073</u>	<u>623,192</u>	<u>1,532,954</u>
Net Cash Provided by Operating Activities	<u>\$626,047</u>	<u>\$29,272</u>	<u>\$655,319</u>	<u>\$8,672</u>

Schedule of Noncash Investing, Capital and Financing Activities

During 2002, the fair market value of the Internal Service Fund investments increased by \$10,288. In addition, the fair value of investments reported in the LICCO, Incorporated component unit decreased \$53,384.

The notes to the general purpose financial statements are an integral part of this statement.

LICKING COUNTY, OHIO
COMBINING BALANCE SHEET
DISCRETELY PRESENTED COMPONENT UNITS
DECEMBER 31, 2002

	<u>Governmental Type</u>	<u>Proprietary Type</u>	
	Licking County Regional Airport Authority	LICCO Incorporated	Totals
<u>Assets and Other Debits:</u>			
Assets:			
Cash and Cash Equivalents	\$125,974	\$50,573	\$176,547
Investments	0	551,528	551,528
Receivables (net of allowance for doubtful accounts):			
Accounts	6,708	89,839	96,547
Inventory of Supplies at Cost	0	17,695	17,695
Prepaid Items	75	2,408	2,483
Fixed Assets (Net Accumulated Depreciation)	0	43,255	43,255
Total Assets and Other Debits	<u>\$132,757</u>	<u>\$755,298</u>	<u>\$888,055</u>
<u>Liabilities, Equity and Other Credits:</u>			
Liabilities:			
Accounts Payable	\$557	\$18,334	\$18,891
Accrued Wages and Benefits	0	11,258	11,258
Total Liabilities	<u>557</u>	<u>29,592</u>	<u>30,149</u>
Equity and Other Credits:			
Retained Earnings - Unreserved	0	725,706	725,706
Fund Balances:			
Reserved for Prepaid Items	75	0	75
Unreserved	132,125	0	132,125
Total Equity and Other Credits	<u>132,200</u>	<u>725,706</u>	<u>857,906</u>
Total Liabilities, Equity and Other Credits	<u>\$132,757</u>	<u>\$755,298</u>	<u>\$888,055</u>

The notes to the general purpose financial statements are an integral part of this statement.

LICKING COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
DISCRETELY PRESENTED COMPONENT UNITS - GOVERNMENTAL FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2002

	Licking County Transportation Improvement District	Licking County Regional Airport Authority	Totals
<u>Revenues:</u>			
Intergovernmental Revenues	\$0	\$170,951	\$170,951
Charges for Services	0	84,871	84,871
Investment Earnings	0	282	282
All Other Revenues	0	8,855	8,855
Total Revenues	0	264,959	264,959
<u>Expenditures:</u>			
<u>Current:</u>			
Public Safety	112	0	112
Public Works	0	277,168	277,168
Total Expenditures	112	277,168	277,280
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(112)	(12,209)	(12,321)
Fund Balance at Beginning of Year	112	144,409	144,521
Fund Balance at End of Year	\$0	\$132,200	\$132,200

The notes to the general purpose financial statements are an integral part of this statement.

LICKING COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

The accompanying general purpose 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, account groups, agencies, boards and commissions that are part of the primary government. For Licking County, this includes the Children's Service Board, the Board of Mental Retardation and Developmental Disabilities, the Alcohol, Drug Addiction and Mental Health Services Board, and all departments and activities that are directly operated by the elected County Officials. The County owns and operates a water treatment and distribution system and a wastewater treatment and collection system which are reported as enterprise funds. In addition, Licking County (the primary government) has three component units, LICCO, Incorporated, Licking County Transportation Improvement District, and the Licking County Regional Airport Authority.

Discretely Presented Component Units – The component units column in the combined financial statements includes the financial data of the County's three 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.

LICKING COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

LICCO, Incorporated – LICCO Incorporated is a legally separate, not-for-profit corporation, served by a self-appointing board of trustees. LICCO Incorporated, under a contractual agreement with the Licking County Board of Mental Retardation and Development Disabilities, provides sheltered employment for mentally retarded or handicapped adults in Licking County. Based on the significant services and resources provided by the County to LICCO, Incorporated and their sole purpose of providing assistance to the retarded and handicapped adults of Licking County, LICCO Incorporated, is reflected as a component unit of Licking County. LICCO Incorporated operates on a fiscal year ending December 31. The operating statement of LICCO Incorporated is presented at the object level. LICCO Incorporated is required only to report operating information at the program level; however, since it operates under a single program, object level information is presented to provide more comprehensive financial information. Separately issued financial statements can be obtained from LICCO Incorporated, 500 Industrial Parkway, Heath, Ohio 43056.

Licking County Transportation Improvement District – The Licking County Transportation Improvement District, the “District”, operates under a board of seven members. Five members of the seven member board are appointed by the Licking County Commissioners. The sixth member, who is nonvoting, is appointed by the Speaker of the House of the General Assembly and the seventh member, also a nonvoting member, is appointed by the President of the Senate of the General Assembly. The District was created under section 5540.02(c)(2) of the Ohio Revised Code. The purpose of the District is to improve the transportation system in Licking County in order to contribute to the creation or preservation of jobs. The District generates revenues from public and private contributions. Financial information can be obtained from the Licking County Transportation Improvement District at 65 East Main Street, Newark, Ohio 43055.

Licking County Regional Airport Authority – The Licking County Regional Airport Authority operates under a separate board that consists of fifteen members. The fifteen board members are appointed by the Licking County Commissioners. The Licking County Commissioners approve the budget and the expenditures of the Airport. The County issued debt for the construction of hangers which is retired from County general fund revenues and the Airport’s revenues. All of the land and the fixed 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 18 through 20 to the general purpose 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:

LICKING COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

The accounting system is organized and operated on the basis of funds and account groups, 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. The various funds are summarized by type in the general purpose financial statements. The following fund types and account groups 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 and the expendable trust fund 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 governmental fund types:

General Fund - represents the general operating fund of the County. It 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.

Special Revenue Funds - consist of monies restricted by state and/or federal law to the financing of certain governmental functions (other than those involving major capital projects) for specified purposes.

Debt Service Funds - are used to account for the accumulation of resources for, and the payment of, general obligation long-term debt principal and interest (other than those financed by proprietary funds).

Capital Projects Funds - are used to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment (other than those financed by proprietary funds).

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. Fund equity (i.e., net assets) are segregated into contributed capital and retained earnings components. 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.

LICKING COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

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

Fiduciary Funds - are used to account for assets held by a government unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. The County maintains both an expendable trust fund and agency funds. The Expendable trust fund is accounted for and reported similarly to governmental funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement or accounts of operations.

Account Groups - To make a clear distinction between fixed assets related to specific funds and those of general government and between long-term liabilities related to specific funds and those of a general nature, the following account groups are used:

General Fixed Assets Account Group - This account group is established to account for fixed assets of the County other than those accounted for in the proprietary funds.

General Long-Term Obligations Account Group - This account group is established to account for all long-term debt of the County except that accounted for in the proprietary funds.

C. Basis of Accounting

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

The financial statements of the governmental, expendable trust and agency 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, 2002 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

LICKING COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Accounting (Continued)

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 includes state levied locally shared taxes (including motor vehicle license fees), income tax, 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.

Deferred revenues also arise when resources are received by the government before the government has a legal claim to them, such as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods when revenue recognition criteria are met or when the government has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available: earnings on investments, sales tax, federal and state intergovernmental grants, levied fines and forfeitures, state-levied locally shared taxes (including motor vehicle registration fees) and certain charges for current services.

Other revenues, including licenses and permits, certain charges for services and miscellaneous revenues are recorded as revenue when received in cash because generally these revenues are not measurable until 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, 2002, but which are not intended to finance 2002 operations and delinquent property taxes, whose availability is indeterminate, are recorded as deferred revenue as further described in Note 5.

All proprietary type funds are accounted for using the accrual basis of accounting. 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.

D. 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.

LICKING COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Budgetary Process (Continued)

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

1. Tax Budget

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

2. Estimated Resources

The County Budget Commission reviews estimated revenue and determines if the budget substantiates a need to levy all or part of previously authorized taxes. The Budget Commission then certifies its actions to the County by September 1 of each year. As part of the certification process, the County receives an official certificate of estimated resources stating the projected receipts by fund. Prior to December 31, the County must revise its budget so the total contemplated expenditures from any fund during the ensuing fiscal year do not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriations measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered fund balances from the preceding year. The certificate may be further amended during the year if a new source of revenue is identified or actual receipts exceed current estimates. The amounts reported on the budgetary statement reflect the amounts in the final amended official certificate of estimated resources issued during 2002.

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 2002, 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.

LICKING COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Budgetary Process (Continued)

3. Appropriations (Continued)

The budgetary figures which appear in the "Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - All Governmental Fund Types" are provided on the budgetary basis to provide a comparison of actual results to the final budget, including all amendments and modifications.

4. Encumbrances

As part of the formal budgetary control, purchase orders, contracts and other commitments for expenditures are encumbered and recorded as the equivalent of expenditures in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. Encumbrances outstanding at year end are reported as reservations of fund balances in the accompanying general purpose financial statements. However, encumbrances outstanding at year end are reported as expenditures in the budgetary basis statement included in the general purpose financial statements.

5. 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.

6. 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 GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Budgetary Process (Continued)

6. Budgetary Basis of Accounting (Continued)

A reconciliation of the results of operations for 2002 from the GAAP basis to the budgetary basis is shown below:

	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds
GAAP Basis (as reported)	(\$699,518)	\$95,599	(\$294,049)	(\$1,477,480)
Increase (Decrease):				
Accrued Revenues at December 31, 2002 received during 2003	(4,985,612)	(1,232,270)	0	(9,176)
Accrued Revenues at December 31, 2001 received during 2002	5,491,086	1,147,554	0	12,753
Accrued Expenditures at December 31, 2002 paid during 2003	1,502,371	2,320,655	0	158,071
Accrued Expenditures at December 31, 2001 paid during 2002	(1,574,989)	(2,046,510)	0	(668,415)
2001 Prepays for 2002	62,997	18,432	0	0
2002 Prepays for 2003	(115,525)	0	0	0
Note Proceeds	0	0	0	1,530,000
Entity Difference	0	(11,320)	0	0
Outstanding Encumbrances	(707,659)	(1,044,175)	0	(490,485)
Budget Basis	(\$1,026,849)	(\$752,035)	(\$294,049)	(\$944,732)

E. Cash and Cash Equivalents

During fiscal year 2002, cash and cash equivalents included amounts in demand deposits, certificate of deposits with original maturities of three months or less and the State Treasury Asset Reserve (STAR Ohio). STAR Ohio is a very liquid investment and is reported as a cash equivalent in the general purpose financial statements.

The County Treasurer pools cash for investment and resource management purposes. Each fund's equity in pooled cash and investments represents the balance on hand as if each had maintained its own cash and investment account. For purposes of the statement of cash flows, the proprietary funds consider their share of equity in STAR Ohio to be cash equivalents. See Note 4, "Cash, Cash Equivalents and Investments".

LICKING COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Investments

Investment procedures and interest allocations are restricted by provisions of the Ohio Constitution and the Ohio Revised Code. In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, the County records all its investments at fair value except for nonparticipating investment contracts (repurchase agreements and certificates of deposit) which are reported at cost, which approximates fair value. All investment income, including changes in the fair value of investments, are recognized as revenue in the operating statements. Fair value is determined by quoted market prices. See Note 4, "Cash, Cash Equivalents and Investments".

The County has invested funds in the STAR Ohio during 2002. 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, 2002.

G. Inventory of Supplies

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.

H. Fixed Assets and Depreciation

Fixed assets acquired or constructed for general governmental purposes are recorded as expenditures in the governmental funds and are capitalized at cost (or estimated historical cost for assets not purchased in recent years) in the General Fixed Assets Account Group. Contributed fixed assets are recorded at fair market value at the date received.

Fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems, have not been capitalized. Such assets are normally immovable and of value only to the County; therefore, the purpose of stewardship for capital expenditures can be satisfied without recording these assets.

LICKING COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. Fixed Assets and Depreciation (Continued)

General fixed 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 fixed assets, the estimates were arrived at by indexing current market costs back to the estimated year of acquisition.

The County has elected not to record depreciation in the General Fixed Assets Account Group.

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 fixed assets are recorded at fair market value at the date received.

Depreciation has been provided using the straight-line method over the following estimated useful lives:

Description	Estimated Lives (Years)
Land Improvements	20 - 50
Buildings, Structures and Improvements	25 - 60
Machinery, Equipment, Furniture and Fixtures	3 - 20

I. Contributed Capital

Proprietary fund type contributed capital is recorded at the fair market value of the related assets at the date received. Depreciation on contributed fixed assets resulting from contributions from other funds, dedications by private developers and capital grants is recorded as an operating expense and closed along with other operating expenses directly into retained earnings. Capital contributions received after December 31, 2000 are recorded as revenue in the proprietary funds.

J. Long-Term Obligations

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

Obligation	Fund
General Obligation Bonds	General Obligation Debt Fund Water Fund
Special Assessment Bonds	Special Assessment Debt Fund
Mortgage Revenue Bond	Wastewater Fund

LICKING COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. Long-Term Obligations (Continued)

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

Obligation	Fund
Compensated Absences	General Fund Dog and Kennel Fund Public Assistance Fund Motor Vehicle and Gasoline Tax Fund Community MRDD Fund Planning Fund Litter Control Fund Certificate of Title Fund Community Based Facility Fund Delinquent Tax Collection Fund Wastewater Fund Self Insurance Fund
Capital Lease	General Fund

K. Compensated Absences

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

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

For governmental funds, 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." The long-term portion of the liability is reported in the General Long-Term Obligations Account Group.

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

LICKING COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Interfund Transactions

During the course of its operations, the County has numerous transactions between funds, most of which are in the form of transfers of resources to provide services, construct assets and service debt. Transfers for current operations are recorded as operating transfers. The classification of amounts recorded as operating transfers, advances, or residual equity transfers is determined by County management.

M. Reservations of Fund Balance

Reservations of fund balance or retained earnings 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.

N. Total Columns on Combined Financial Statements

Total columns on the Combined Financial Statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns does not present financial position, results of operations or cash flows in conformity with generally accepted accounting principles, nor is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE 2 - RESTATEMENT OF FUND BALANCE

The beginning balance of the General Long Term Obligations Account Group was restated to correct an error in accounting for special assessment bonds payable. As a result of the restatement, the General Long Term Obligations Account Group was increased by \$123,500. The balance increased from \$16,286,090 to \$16,409,590.

NOTE 3 - COMPLIANCE AND ACCOUNTABILITY

Fund Deficits - The fund deficits at December 31, 2002 of \$22,330 in the Child Support Enforcement Fund, \$2,373 in the Local Delinquency Prevention Fund, \$8,930 in the Bicentennial Bell Fund (special revenue funds) and \$18,908 in the Special Assessment Construction Fund (capital projects fund) arises from the recognition of expenditures on the modified accrual basis which are greater than expenditures recognized on the budgetary basis. The General Fund provides operating transfers when cash is required, not when accruals occur.

Excess Expenditures over Appropriations - For the year ended December 31, 2002, expenditures exceeded appropriations at the object level (i.e., the legal level of budgetary control) as follows:

Fund	Excess	Fund	Excess
<i>Special Revenue Funds:</i>			
Domestic Violence Fund:		Indigent Council Fees Fund:	
Human Services		General Government	
Contractual Services	\$42,647	Contractual Services	\$20,670

The excess expenditures were funded from available fund balance.

LICKING COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 4 - CASH, CASH EQUIVALENTS, AND INVESTMENTS

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

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

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

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

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

LICKING COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

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

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. Deposits collateralized by an investment pool are classified as Category 3 deposits per GASB Statement No. 3.

The GASB has established risk categories for deposits and investments as follows:

Deposits:

- Category 1 Insured or collateralized with securities held by the County or by its agent in the County's name.
- Category 2 Collateralized with securities held by the pledging financial institution's trust department or agent in the County's name.
- Category 3 Uncollateralized or collateralized with securities held by the pledging financial institution's trust department or agent but not in the County's name.

Investments:

- Category 1 Insured or registered, with securities held by the County or its agent in the County's name.
- Category 2 Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the County's name.
- Category 3 Uninsured and unregistered, with securities held by the counterparty or by its trust department or agent but not in the County's name.

A. Deposits

At year end, the carrying amount of the County's (primary government) deposits was \$39,381,904 and the bank balance \$41,165,610. Federal depository insurance covered \$389,975 of the bank balance, and all remaining deposits were classified as Category 3. In accordance with Ohio Revised Code, the remaining balance was covered by pooled collateral. Although the State statutory requirement for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC. The County had \$15,263 in undeposited cash on hand at December 31, 2002 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 \$77,073 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 GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

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

A. Deposits (Continued)

At year end, the carrying amount of the Licking County Regional Airport Authority's (component unit) deposits was \$125,974 and the bank balance was \$125,974. All of the bank balance was covered by federal depository insurance.

Interest revenue credited to the general fund during 2002 amounted to \$1,046,572, which includes \$864,416 assigned from other County funds.

B. Investments

The County's (primary government) investments are detailed below and categorized to give an indication of the level of risk assumed as of year end.

<u>Categorized Investments</u>	<u>Category 2</u>	<u>Fair Value</u>
Repurchase Agreement	\$7,125,533	\$7,125,533
Federal Farm Credit Bank Notes	1,997,779	1,997,779
Federal Home Loan Bank Notes	1,020,498	1,020,498
Federal National Mortgage Association Note:	1,000,000	1,000,000
Federal Home Loan Corporation Notes	4,013,994	4,013,994
Total Categorized	15,157,804	15,157,804
 <u>Non-Categorized Investments</u>		
STAR Ohio	N/A	4,000,000
Total Investments	\$15,157,804	\$19,157,804

Investments for all component unit's are detailed below and categorized to give an indication of the level of risk assumed as of year end.

<u>Categorized Investments</u>	<u>Category 2</u>	<u>Fair Value</u>
Equity Securities	\$163,661	\$163,661
Federal Home Loan Bank Notes	180,078	180,078
Corporate Bonds and Notes	181,289	181,289
Total Investments	\$525,028	\$525,028

LICKING COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

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

C. Reconciliation of Cash, Cash Equivalents and Investments

The classification of cash, cash equivalents and investments on the combined financial statements is based on criteria set forth in GASB Statement No. 9. Certificates of deposit with an original maturity of three months or less are treated as cash equivalents. The classification of cash and cash equivalents (deposits) for purposes of this note are based on criteria set forth in GASB Statement No. 3.

A reconciliation between classifications of cash and investments for the primary government on the combined financial statements and classifications per items A and B of this note are as follows:

	Cash and Cash Equivalents *	Investments
Per Combined Balance Sheet	\$50,507,437	\$8,032,271
Investments:		
STAR Ohio	(4,000,000)	4,000,000
Repurchase Agreement	(7,125,533)	7,125,533
Per GASB Statement No. 3	\$39,381,904	\$19,157,804

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

A reconciliation between classifications of cash and investments for all component units on the combined financial statements and classifications per items A and B of this note are as follows:

	Cash and Cash Equivalents	Investments
Per Combined Balance Sheet	\$176,547	\$551,528
Certificates of Deposit		
(with maturities of more than 3 months)	26,500	(26,500)
Per GASB Statement No. 3	\$203,047	\$525,028

NOTE 5 - TAXES

A. Property Taxes

Property taxes include amounts levied against all real estate and public utility property, and tangible personal property located in the County and used in business. Real property taxes (other than public utility) collected during 2002 were levied after October 1, 2001 on assessed values as of January 1, 2001, 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 1999. 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.

LICKING COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 5 – TAXES (Continued)

A. Property Taxes (Continued)

Taxes collected from tangible personal property (other than public utility) in one calendar year are levied in the prior calendar year on assessed values during and at the close of the most recent fiscal year of the taxpayer that ended on or before March 31 of that calendar year, and at the tax rates determined in the preceding year.

Tangible personal property used in business (except for public utilities) is currently assessed for ad valorem taxation purposes at 25 percent of its true value. Amounts paid by multi-county taxpayers are due September 20 of the year assessed. Single county taxpayers may pay annually or semi-annually: the first payment is due April 30; the remainder payable by September 20.

Public utility real and tangible personal property taxes collected in one calendar year are levied in the preceding calendar year on assessed values determined as of December 31 of the second year preceding the tax collection year, the lien date. Certain public utility tangible personal property is currently assessed at 100 percent of its true value. Public utility property taxes are payable on the same dates as real property described previously.

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically distributes to the taxing districts their portion of the taxes collected in June and December for taxes payable in the first and second halves of the year, respectively.

The full tax rate to the County for the year ended December 31, 2002, was \$7.20 per \$1,000 of assessed value. The assessed value upon which 2002 tax receipts were based was \$2,694,359,920. This amount constitutes \$2,322,803,350 in real property assessed value, \$123,396,300 in public utility assessed value and \$248,160,270 in tangible personal property assessed value.

Ohio law prohibits taxation of property from all taxing authorities in excess of 1% of assessed value without a vote of the people. Under current procedures, the County's share is .72% (7.2 mills) of assessed value.

B. Permissive Sales and Use Tax

In 1971, the County Commissioners by resolution imposed a one-half of one percent tax on all retail sales, except sales of motor vehicles, made in the County, and on the storage, use, or consumption in the County of tangible personal property, including automobiles, not subject to the sales tax. In January 1978, an additional one-half of one percent was adopted. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the State Auditor the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month. The State Auditor then has five days in which to draw the warrant payable to the County.

LICKING COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 6 - RECEIVABLES

Receivables at December 31, 2002, consisted of taxes, interest, special assessments, accounts receivable, interfund loans receivable, loans, and intergovernmental receivables arising from shared revenues. All receivables are considered collectible in full.

NOTE 7 - OPERATING TRANSFERS

The following balances at December 31, 2002 represent operating transfers in and transfers out:

Fund	Transfer In	Transfer Out
General Fund	\$28,469	\$2,413,247
Special Revenue Funds:		
Dog and Kennel Fund	30,000	0
Public Assistance Fund	2,049,810	0
Children's Services Fund	600,000	1,544,063
Motor Vehicle and Gasoline Tax Fund	20,000	195,327
Recycle Drop-Off Fund	0	60,941
Litter Control Fund	60,941	6,919
Child Support Enforcement Fund	300,000	0
Family and Children First Fund	25,000	0
Delinquent Tax Collection Fund	7,500	0
Total Special Revenue Funds	3,093,251	1,807,250
Debt Service Fund:		
General Obligation Debt Fund	1,120,327	0
Enterprise Funds:		
Water Fund	0	48,000
Wastewater Fund	91,194	64,744
Total Enterprise Funds	91,194	112,744
Total All Funds	\$4,333,241	\$4,333,241

LICKING COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 8 - INTERFUND RECEIVABLES AND PAYABLES

The composition of interfund balances as of December 31, 2002, is as follows:

A. Interfund Loans Receivable/Payable

<u>Interfund Loans Receivable/Payable</u>	<u>Receivable</u>	<u>Payable</u>
General Fund	\$292,132	\$0
Special Revenue Funds:		
Motor Vehicle and Gasoline Tax Fund	0	4,400
Planning Fund	100,000	0
Child Support Enforcement Fund	0	105,372
Project Impact Fund	0	100,000
Bicentennial Bell Fund	0	11,000
Ditch Maintenance Fund	0	11,561
Total Special Revenue Funds	<u>100,000</u>	<u>232,333</u>
Capital Projects Fund:		
Permanent Improvement Fund	0	120,164
Enterprise Funds:		
Water Fund	0	13,200
Wastewater Fund	<u>2,565</u>	<u>0</u>
Total Enterprise Funds	2,565	13,200
Agency Fund:		
Licking Parks District Fund	<u>0</u>	<u>29,000</u>
Totals	<u><u>\$394,697</u></u>	<u><u>\$394,697</u></u>

B. Due from/to Other Funds

<u>Due from/to Other Funds</u>	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$7,239,043	\$0
Special Revenue Funds:		
Children's Services Fund	2,367,846	0
Motor Vehicle and Gasoline Tax Fund	1,287,847	0
Community MRDD Fund	6,192,646	0
Senior Citizen Levy Fund	1,811,892	0
Mental Health Levy Fund	2,329,846	0
Ditch Maintenance Fund	<u>1,577</u>	<u>0</u>
Total Special Revenue Funds	13,991,654	0
Debt Service Fund:		
Special Assessment Debt Fund	84,516	0
Capital Projects Fund:		
Special Assessment Construction Fund	193,533	0
Agency Funds:		
Property Tax Fund	0	19,933,518
Undivided Local Government Fund	0	287,381
Motor Vehicle License Tax Fund	0	1,126,434
Motor Vehicle Permissive Tax Fund	<u>0</u>	<u>161,413</u>
Total Agency Funds	<u>0</u>	<u>21,508,746</u>
	<u><u>\$21,508,746</u></u>	<u><u>\$21,508,746</u></u>

LICKING COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 9 - FIXED ASSETS

A. General Fixed Assets

A summary of changes in the General Fixed Assets Account Group follows:

<u>Category</u>	<u>December 31, 2001</u>	<u>Additions</u>	<u>Deletions</u>	<u>December 31, 2002</u>
Land	\$2,638,426	\$0	\$0	\$2,638,426
Buildings and Improvements	14,999,444	2,088,700	0	17,088,144
Machinery and Equipment	7,682,631	1,510,367	(103,854)	9,089,144
Construction in Progress	2,236,700	0	(2,236,700)	0
Totals	<u>\$27,557,201</u>	<u>\$3,599,067</u>	<u>(\$2,340,554)</u>	<u>\$28,815,714</u>

B. Proprietary Fund Type Fixed Assets

A summary of proprietary fund type property, plant, and equipment at December 31, 2002 follows:

	<u>Primary Government</u>	<u>Component Unit</u>
	<u>Proprietary Funds</u>	<u>LICCO Incorporated</u>
Land	\$158,839	\$0
Buildings and Improvements	15,779,596	0
Machinery and Equipment	509,107	0
Furniture, Fixtures and Equipment	0	238,093
Subtotal	16,447,542	238,093
Accumulated Depreciation	(6,493,748)	(194,838)
Net Proprietary Fund Fixed Assets	<u>\$9,953,794</u>	<u>\$43,255</u>

The Licking County Regional Airport Authority and the Licking County Transportation Improvement District do not have fixed assets.

LICKING COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 10 - DEFINED BENEFIT PENSION PLANS

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

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

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

All employees of the County, except teachers at the Mental Retardation and Developmental Disabilities Board, participate in the OPERS, a cost-sharing multiple employer defined benefit pension plan. The OPERS provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. Chapter 145 of the Ohio Revised Code provides statutory authority to establish and amend benefits. The Ohio Public Employees Retirement System issues a stand-alone financial report that includes financial statements and required supplementary information for the OPERS. Interested parties may obtain a copy by making a written request to 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 466-2085 or 1-800-222-7377.

The Ohio Revised Code provides statutory authority for employee and employer contributions. The employee contribution rate for employees other than law enforcement is 8.5%. Law enforcement officers in the County Sheriff's department contribute 10.10% of covered salary. The 2002 employer contribution rate for local government employer units was 13.55% of covered payroll, 8.55% to fund the pension and 5.0% to fund health care. For law enforcement, the employer rate was 16.7% of covered payroll, 11.70% to fund the pension fund and 5.0% to fund health care. The 2001 employer contribution rate for local government employer units was 13.55% of covered payroll and 16.7% of covered payroll for law enforcement divisions. For the 2000 calendar year, the Retirement Board instituted a temporary employer contribution rate rollback. The rate rollback was 20% for state and local governments and 6% for law enforcement divisions. Therefore, the 2000 employer contribution rate for local government employer units was 10.84% of covered payroll and the 2000 employer contribution rate for law enforcement divisions was 15.7% of covered payroll. The contribution requirements of plan members and the County are established and may be amended by the Public Employees Retirement Board. The County's contribution to the OPERS for the years ending December 31, 2002, 2001, and 2000 were \$5,148,976, \$3,926,837, and \$3,667,009 respectively, for all employees of the County, which were equal to the required contributions for each year.

LICKING COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 10 – DEFINED BENEFIT PENSION PLANS (Continued)

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

The OPERS provides postemployment health care benefits to age and service retirants with ten or more years of qualifying Ohio service credit and to primary survivor recipients of such retirants. Health care coverage for disability recipients is also available. The health care coverage provided by the OPERS is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to the OPERS is set aside for the funding of post retirement health care. The Ohio Revised Code provides statutory authority requiring public employers to fund postemployment health care through their contributions to the OPERS. The portion of the 2002 employer contribution rate (identified above) that was used to fund health care for the year 2002 was 5.0% of covered payroll which amounted to \$1,847,309 all for employees.

The significant actuarial assumptions and calculations relating to postemployment health care benefits were based on the OPERS latest actuarial review performed as of December 31, 2001. An entry age normal actuarial cost method of valuation is used in determining the present value of OPEB. The difference between assumed and actual experience (actuarial gains and losses) becomes part of unfunded actuarial accrued liability. All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Under this approach assets are adjusted annually to reflect 25% of unrealized market appreciation or depreciation on investment assets. The investment assumption rate for 2001 was 8.0%. An annual increase of 4.0% compounded annually, is the base portion of the individual pay increase assumption. This assumes no change in the number of active employees. Additionally, annual pay increases, over and above the 4.0% base increase, were assumed to range from 0.50% to 6.3%. Health care costs were assumed to increase 4.0% annually.

Benefits are advanced-funded on an actuarially determined basis. The number of active contributing participants was 402,041. The actuarial value of the OPERS net assets available for OPEB at December 31, 2001 is \$11.6 billion. The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$16.4 billion and \$4.8 billion, respectively.

LICKING COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 10 – DEFINED BENEFIT PENSION PLANS (Continued)

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

The teachers who work for the Mental Retardation and Developmental Disabilities Board participate in the State Teachers Retirement System of Ohio (the "STRS"), a cost-sharing multiple employer defined benefit pension plan.

The STRS of Ohio provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. The STRS of Ohio issues a stand-alone financial report that includes financial statements and required supplementary information for the STRS of Ohio. Interested parties may obtain a copy by making a written request to STRS, 300 East Broad Street, Suite 100, Columbus, Ohio 43215-3746 or by calling (614) 222-5853.

The Ohio Revised Code provides statutory authority for County and employee contributions of 14% and 9.3%, respectively. The contribution requirements of plan members and the County are established and may be amended by the State Teachers Retirement Board, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers. The County's contributions to the STRS of Ohio for the years ending December 31, 2002, 2001 and 2000 were \$80,198, 90,531, and \$76,717, respectively, which were equal to the required contributions for each year.

STRS provides postemployment health care benefits to retirees and their dependents. Coverage includes hospitalization, physicians' fees, prescription drugs, and partial reimbursement of monthly Medicare premiums. All benefit recipients and sponsored dependents are eligible for health care coverage. Pursuant to the Revised Code, the State Teachers Retirement Board has discretionary authority over how much, if any, of the health care cost will be absorbed by STRS. All benefit recipients are required to pay a portion of the health care cost in the form of a monthly premium.

Benefits are funded on a pay-as-you-go basis through an allocation of employer contributions to a health care reserve fund equal to 4.5% of covered payroll for the first half of 2002, and equal to 1% of covered payroll for the second half of 2002. The balance of the Health Care Reserve Fund was \$3,011 billion at June 30, 2002. For the fiscal year ended June 30, 2002, the net health care costs paid by STRS were \$354,697,000. There were 105,300 eligible benefit recipients. The portion of the 2002 employer contribution rate (identified above) that was used to fund health care for fiscal year 2002 was 4.5% of covered payroll which amounted to \$12,889 for the first half of the year and 1% of covered payroll which amounted to \$286 for the second half of the 2002 year.

LICKING COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 11 – COMPENSATED ABSENCES

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated, unused vacation time is paid upon separation if the employee has acquired at least one year of service within the County. Accumulated, unused compensatory time is paid upon separation of the employee depending on the department policy. Accumulated, unused sick leave is paid to a terminated employee at varying rates depending on length of service and department policy.

At December 31, 2002, the County's long-term accumulated, unpaid compensated absences amounted to \$3,045,687 of which \$2,949,855 is recorded in the General Long-Term Obligations Account Group, \$68,237 is recorded in the Wastewater Fund (enterprise), and \$27,595 is recorded in the Self Insurance Fund (internal service).

NOTE 12 - 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, 2002	Issued	(Retired)	Balance December 31, 2002
Capital Projects General Obligation Note:				
2.05% Juvenile Detention Facility	\$0	\$1,450,000	\$0	\$1,450,000
Capital Projects Special Assessment Note:				
7.00% Hobart Building	0	80,000	0	80,000
Total Notes Payable	<u>\$0</u>	<u>\$1,530,000</u>	<u>\$0</u>	<u>\$1,530,000</u>

LICKING COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 13 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS

Details of the changes in the bonds and other long-term obligations of the County for the year ended December 31, 2002 are indicated below:

Year Issued	Maturity Date	Interest Rate	Restated Balance December 31, 2001	Issued (Retired)	Balance December 31, 2002	
Enterprise Funds Long-Term Debt:						
Mortgage Revenue Bond:						
1987	Sanitary Sewer System	2007	5.000%	\$590,000	(\$87,000)	\$503,000
General Obligation Bond:						
1993	Water System Improvement	2013	Various	565,000	(35,000)	530,000
Total Enterprise Long-Term Debt			<u>\$1,155,000</u>	<u>(\$122,000)</u>	<u>\$1,033,000</u>	
General Long-Term Debt:						
General Obligation Bonds:						
1986	County Jail	2007	6.570%	\$1,500,000	(\$250,000)	\$1,250,000
1988	County Building Improvements	2008	7.125%	455,000	(65,000)	390,000
1990	County Building Improvements	2011	6.625%	985,000	(70,000)	915,000
1990	Mental Health Facility Bonds	2005	6.750%	140,000	(35,000)	105,000
1991	Airport Equipment	2011	7.000%	160,000	(10,000)	150,000
1996	CSEA Building	2010	6.000%	635,000	(55,000)	580,000
1996	Engineers Road Building	2010	6.000%	450,000	(40,000)	410,000
1997	County Road Equipment	2002	5.000%	250,000	(35,000)	215,000
1997	Ohio MRDD Building Bonds	2017	5.250%	880,000	(35,000)	845,000
1998	Domestic Relations Court Building	2023	4.65% - 4.700%	3,955,000	(90,000)	3,865,000
1998	Airport Hanger	2018	5.200%	320,000	(10,000)	310,000
1999	Jail Improvement	2024	5.500%	3,270,000	(70,000)	3,200,000
1999	Energy Conservation Bonds	2008	4.850%	98,000	(14,000)	84,000
2000	Highway Projects	2010	6.000%	364,586	(32,056)	332,530
Total General Obligation Bonds			<u>13,462,586</u>	<u>(811,056)</u>	<u>12,651,530</u>	
Special Assessment Bonds:						
1986	Buckeye Lake	2006	5.000%	113,000	(23,000)	90,000
1996	County Ditch	2004	7.750%	18,000	(6,000)	12,000
2000	Jardin Manor	2016	5.250%	123,500	(4,740)	118,760
Total Special Assessment Bonds (with governmental commitment)			<u>254,500</u>	<u>(33,740)</u>	<u>220,760</u>	
Total General Long-Term Debt			<u>13,717,086</u>	<u>(844,796)</u>	<u>12,872,290</u>	
Other Long-Term Obligations:						
Compensated Absences			2,691,420	258,435	2,949,855	
Capital Lease Payable			1,084	(997)	87	
Total Other Long-Term Obligations			<u>2,692,504</u>	<u>257,438</u>	<u>2,949,942</u>	
Total General Long-Term Debt and Other Long-Term Obligations			<u>\$16,409,590</u>	<u>(\$587,358)</u>	<u>\$15,822,232</u>	

LICKING COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 13 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (Continued)

The principal amount of the County's special assessment debt outstanding at December 31, 2002 of \$220,760, 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 \$168,932 in the Special Assessment Debt Service Fund at December 31, 2002 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, 2002 follows:

Years	General Obligation Bonds	Mortgage Revenue Bond	Special Assessment Bonds	Capital Lease	Totals
2003	\$2,017,464	\$116,150	\$46,754	\$87	\$2,180,455
2004	1,846,355	116,600	46,279	0	2,009,234
2005	1,693,606	115,800	30,135	0	1,839,541
2006	1,555,184	115,800	31,769	0	1,702,753
2007	1,472,015	116,500	13,504	0	1,602,019
2008-2012	4,988,985	0	67,518	0	5,056,503
2013-2017	4,278,756	0	40,511	0	4,319,267
2018-2022	2,906,834	0	0	0	2,906,834
2023-Thereafter	849,906	0	0	0	849,906
Totals	<u>\$21,609,105</u>	<u>\$580,850</u>	<u>\$276,470</u>	<u>\$87</u>	<u>\$22,466,512</u>

B. Conduit Debt

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

LICKING COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 14 - CAPITALIZED LEASE

The County leases one copier as a capital lease. The original cost of the equipment, \$3,534, obtained under the capital lease is included in the General Fixed Assets Account Group and the related liability in the General Long-Term Obligations Account Group.

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, 2002:

Year Ending December 31,	General Long-Term Obligations Account Group
2003	\$87
Minimum Lease Payments	
Less amount representing interest at the City's incremental borrowing rate of interest	0
Present value of minimum lease payments	\$87

NOTE 15 - CONTRIBUTED CAPITAL

There were no changes to contributed capital during 2002. Contributed capital is as follows:

	Balance 12/31/2002
Water	\$62,208
Wastewater	246,280
Total Enterprise	\$308,488

LICKING COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 16 - RISK MANAGEMENT

A. Insurance

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

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

Coverages provided by CORSA are as follows:

General	\$1,000,000
Auto	1,000,000
Law	1,000,000
Errors and Omissions	1,000,000
Property	70,741,169
Equipment Breakdown	100,000,000
Crime	1,000,000

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

The continued existence of CORSA is dependant upon the County's continued participation; however the County does not have an equity interest in CORSA. In 2002, the County contributed \$351,388. Complete financial statements can be obtained from the County Risk Sharing Authority, Inc. at 175 South Third Street, Suite 500, Columbus, Ohio 43215.

LICKING COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 16 - RISK MANAGEMENT (Continued)

A. Insurance (Continued)

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

In 2002, the County participated in the County Commissioners Association of Ohio Worker's Compensation Group Rating Plan (Plan), an insurance purchasing pool. The Plan is intended to achieve lower worker's compensation rates while establishing safer working conditions and environments for the participants. The worker's compensation experience of the participating Counties is calculated as one experience and a common premium rate is applied to all participants in the Plan. Each participant pays its worker's compensation premium to the State based on the rate for the Plan rather than its individual rate. In order to allocate the savings derived by participation in the Plan, and to maximize the number of participants in the Plan, the Plan's executive committee annually collects rate contributions from or pays rate equalization rebates to the various participants. Participation in the Plan is limited to counties that can meet the Plan's selection criteria. The firm of Comp Management, Inc. provides administrative, cost control and actuarial services to the Plan. Each year, the County pays an enrollment fee to the Plan to cover the costs of administering the program.

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

B. Self-Insurance

The County has established a dental self-insurance program for employees. The County also administers a self-insured risk program that pays all general liability claims. An internal service fund is used to account for these programs. A liability of unpaid claims cost of \$575,172 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.

LICKING COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 16 - RISK MANAGEMENT (Continued)

B. Self Insurance (Continued)

Changes in the fund's claims liability in 2001 and 2002 were:

Fiscal Year	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claims Payments	Balance at Fiscal Year End
2001	\$472,132	\$818,387	(\$819,505)	\$471,014
2002	471,014	938,502	(834,344)	575,172

C. Shared Risk Pool

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

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

LICKING COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 17 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The County maintains two enterprise funds which provide water and sewer services. Financial information for the two enterprise funds is summarized below:

	<u>Water</u>	<u>Wastewater</u>	<u>Total</u>
Operating Revenues	\$324,034	\$1,821,201	\$2,145,235
Depreciation	61,043	327,848	388,891
Operating Income	119,978	97,950	217,928
Operating Transfers In	0	91,194	91,194
Operating Transfers Out	48,000	64,744	112,744
Net Income	43,127	96,961	140,088
Property, Plant and Equipment:			
Additions	0	144,113	144,113
Assets	1,133,167	11,681,329	12,814,496
Net Working Capital	239,613	2,491,568	2,731,181
Bonds Payable	530,000	503,000	1,033,000
Total Equity	559,547	11,024,191	11,583,738

NOTE 18 – 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 2002, the County contributed \$2,177,881 which represents proceeds from the district wide tax levy. Complete financial statements can be obtained from the Licking-Knox Alcohol, Drug Addiction and Mental Health Services, Newark, Ohio.

LICKING COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 19 - 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 2002 and no future contributions by the County are anticipated. A twenty-one member policy committee, comprised of five members from each county and one at-large member appointed by the board of directors, is responsible for preparing the solid waste management plan of the District in conjunction with a sixteen-member Technical Advisory Council (members appointed by the policy committee). Continued existence of the District is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding.

B. Licking County Cluster

The Licking County Cluster (the "Cluster") is a group of agencies that coordinate the provision of services to multi-need youth in the area. Members of the Cluster include representatives of the Licking County Juvenile Court, Newark City Board of Education, Licking County Board of Education, Licking County MRDD, Licking-Knox Alcohol Drug Addiction and Mental Health Services Board, Newark City Health Department, Licking Health Department, Licking County Children Services, Licking County Human Services, and Moundbuilders Guidance Center. Of these agencies, four are agencies included as part of the Primary Government. The operations of the Cluster are decided by an Advisory Committee which consists of a representative from each agency. No debt is currently outstanding. The Cluster is not dependent upon the continued participation of the County and the County does not maintain an equity interest.

C. Multi-County Juvenile Rehabilitation Facility

The Multi-County Juvenile Rehabilitation Facility is a jointly governed organization. Participants are Licking, Muskingum, Coshocton, Knox, Delaware, Perry, and Morgan counties. The organization's purpose is to construct a multi-county juvenile rehabilitation facility in Perry County. The organization is governed by an advisory board consisting of the juvenile judge from each member county. The Perry County Juvenile Court judge has the authority to appoint a

LICKING COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 19 - JOINTLY GOVERNED ORGANIZATIONS (Continued)

C. Multi-County Juvenile Rehabilitation Facility (Continued)

principal administrative officer (Director) with approval being made by the Board. The Board exercises total control, including budgeting, appropriating, contracting, and designating management. Perry County is the fiscal agent. The organization's revenues consist of state grants. Continued existence of the organization is not dependent on the County's continued participation and no equity interest exists.

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

The Licking County Area Transportation Study (LCATS) was created as a result of the Intermodal Surface Transportation Efficiency Act of 1991 and the Clean Air Act of 1990. The main goal of LCATS is to utilize those Federal funds that are available to the County to produce the most efficient transportation system possible. LCATS Policy Committee is the MPO for Licking County and has been in existence since July 1993. The Policy Committee is comprised of the Mayor of Newark, the Mayor of Heath, a Licking County Commissioner, the Licking County Engineer and a Regional Transit Authority Representative. For 2002, the County contributed \$20,000 to the Organization. The continued existence of the MPO is not dependent on the County's continued participation and no equity interest exists. The MPO has no outstanding debt.

E. Heath-Newark-Licking County Port Authority

The Heath-Newark-Licking County Port Authority (the "Port Authority") is a legally separate entity created pursuant to Ohio Revised Code Section 4582.21. The Port Authority was created by Licking County, the City of Heath, and the City of Newark. The Port Authority is governed by a nine member board. The County, the City of Heath and the City of Newark each appoint three members. The Port Authority was created to operate the Newark Air Force Base. The Port Authority derives revenues from operating leases with a private corporation to be used for Port Authority administrative expenses and for the maintenance of the airbase. The County did not contribute any money to the Port Authority in 2002. The continued existence of the Port Authority is not dependent on the County's continued participation and the County does not have an equity interest in or financial responsibility for the Port Authority. The Port Authority has self supporting revenue debt.

F. Licking County Children and Families First Council

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

LICKING COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 19 - JOINTLY GOVERNED ORGANIZATIONS (Continued)

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

County Coalition for Housing, Superintendent of the Licking County Mental Retardation and Developmental Disabilities, Licking County Juvenile Court Judge, Superintendent of the Licking County Educational Services Center, the Superintendent of Newark City Schools, a representative of the City of Newark, a representative of the Licking Economic Action Development Study, a representative of the Licking County United Way, a representative from Family and Consumer Services, a representative of the County's Early Intervention Network, a representative of the Licking County Commissioners Office, the East District Family and Children First Coordinator and at least three individuals representing the interests of families of the County. When possible, the number of members representing families shall be equal to twenty percent of the Council's remaining membership. In 2002, the County contributed \$25,000 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 2002, the CBCF received no monies from Licking County. The continued existence of the CBCF is not dependent on the County's continued participation and the County does not have an equity interest in or a financial responsibility for the CBCF. The CBCF has no outstanding debt.

NOTE 20 - 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.

LICKING COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 21 - RELATED PARTY TRANSACTIONS

LICCO, Inc., a discretely presented component unit of Licking County, received contributions from the County for facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its program. These contributions are reflected as operating revenues and operating expenses at cost or fair market value as applicable, in the general purpose financial statements. In 2002, these contributions were \$1,555,976.

The Licking County Regional Airport Authority, a discretely presented component unit of Licking County, received contributions for debt service retirement. In 2002, these contributions totaled \$25,000.

NOTE 22 - CONTINGENT LIABILITIES

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

Several claims and lawsuits are pending against the County. In the opinion of the County Prosecutor, any potential liability would not have a material effect on the County's financial condition.

***COMBINING AND INDIVIDUAL FUND AND ACCOUNT GROUP
STATEMENTS AND SCHEDULES***

***THE FOLLOWING COMBINING STATEMENTS AND SCHEDULES INCLUDE
THE GENERAL FUND, SPECIAL REVENUE FUNDS, DEBT SERVICE FUNDS,
CAPITAL PROJECTS FUNDS, ENTERPRISE FUNDS, FIDUCIARY FUNDS, THE
GENERAL FIXED ASSETS ACCOUNT GROUP AND THE COMPONENT UNITS.***



GENERAL FUND

The General Fund is used to account for government resources which are not accounted for in any other fund. The General Fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of the State of Ohio.

LICKING COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2002

GENERAL FUND			
	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
Revenues:			
Taxes	\$19,608,800	\$20,600,223	\$991,423
Intergovernmental Revenues	4,643,600	4,628,523	(15,077)
Charges for Services	4,327,400	4,761,216	433,816
Licenses and Permits	9,200	11,693	2,493
Investment Earnings	1,022,600	955,906	(66,694)
Fines and Forfeitures	316,000	313,592	(2,408)
All Other Revenues	<u>683,509</u>	<u>713,748</u>	<u>30,239</u>
Total Revenues	<u>30,611,109</u>	<u>31,984,901</u>	<u>1,373,792</u>
Expenditures:			
Public Safety:			
Coroner:			
Personal Services	205,607	205,300	307
Contractual Services	123,517	119,868	3,649
Materials and Supplies	0	0	0
Other Expenditures	<u>2,750</u>	<u>2,686</u>	<u>64</u>
Total Coroner	<u>331,874</u>	<u>327,854</u>	<u>4,020</u>
Adult Probation:			
Personal Services	426,474	416,862	9,612
Contractual Services	3,681	2,222	1,459
Materials and Supplies	2,898	2,701	197
Other Expenditures	<u>3,300</u>	<u>3,262</u>	<u>38</u>
Total Adult Probation	<u>436,353</u>	<u>425,047</u>	<u>11,306</u>
Sheriff:			
Personal Services	10,195,384	9,816,856	378,528
Contractual Services	1,573,651	1,247,898	325,753
Materials and Supplies	786,407	707,840	78,567
Other Expenditures	51,933	38,896	13,037
Capital Outlay	<u>319,545</u>	<u>315,498</u>	<u>4,047</u>
Total Sheriff	<u>12,926,920</u>	<u>12,126,988</u>	<u>799,932</u>

(Continued)

LICKING COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2002

	GENERAL FUND		Variance:
	Revised Budget	Actual	Favorable (Unfavorable)
Emergency Management:			
Personal Services	138,994	138,412	582
Contractual Services	9,600	6,012	3,588
Materials and Supplies	3,600	3,106	494
Other Expenditures	2,150	1,379	771
Capital Outlay	91,780	79,355	12,425
Total Emergency Management	<u>246,124</u>	<u>228,264</u>	<u>17,860</u>
911 Emergency Center:			
Personal Services	646,337	618,266	28,071
Contractual Services	71,788	40,671	31,117
Materials and Supplies	6,327	5,099	1,228
Other Expenditures	39,956	12,527	27,429
Capital Outlay	331,276	222,919	108,357
Total 911 Emergency Center	<u>1,095,684</u>	<u>899,482</u>	<u>196,202</u>
Total Public Safety	<u>15,036,955</u>	<u>14,007,635</u>	<u>1,029,320</u>
Health:			
Humane Officer:			
Personal Services	75,506	53,310	22,196
Other Expenditures	1,800	466	1,334
Total Humane Officer	<u>77,306</u>	<u>53,776</u>	<u>23,530</u>
Registration of Vital Statistics:			
Other Expenditures	3,000	0	3,000
Total Registration of Vital Statistics	<u>3,000</u>	<u>0</u>	<u>3,000</u>
Health and Welfare:			
Contractual Services	257,901	145,311	112,590
Other Expenditures	12,500	12,500	0
Total Health and Welfare	<u>270,401</u>	<u>157,811</u>	<u>112,590</u>
Total Health	<u>350,707</u>	<u>211,587</u>	<u>139,120</u>
Human Services:			
Child Welfare Board:			
Other Expenditures	9,123	0	9,123
Total Child Welfare Board	<u>9,123</u>	<u>0</u>	<u>9,123</u>

(Continued)

LICKING COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2002

	GENERAL FUND		
	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Veterans' Services Commission:			
Personal Services	154,140	153,182	958
Contractual Services	351,500	239,038	112,462
Materials and Supplies	5,000	4,738	262
Other Expenditures	61,043	57,743	3,300
Total Veterans' Services Commission	<u>571,683</u>	<u>454,701</u>	<u>116,982</u>
Indigent Fees:			
Contractual Services	339,300	289,483	49,817
Total Indigent Fees	<u>339,300</u>	<u>289,483</u>	<u>49,817</u>
Total Human Services	<u>920,106</u>	<u>744,184</u>	<u>175,922</u>
Community Development:			
Historical Society:			
Other Expenditures	21,700	21,000	700
Total Historical Society	<u>21,700</u>	<u>21,000</u>	<u>700</u>
Agriculture:			
Other Expenditures	510,922	507,147	3,775
Total Agriculture	<u>510,922</u>	<u>507,147</u>	<u>3,775</u>
Total Community Development	<u>532,622</u>	<u>528,147</u>	<u>4,475</u>
Public Works:			
Sanitation and Drainage:			
Personal Services	23,511	23,328	183
Contractual Services	1,040	428	612
Materials and Supplies	1,104	818	286
Total Sanitation and Drainage	<u>25,655</u>	<u>24,574</u>	<u>1,081</u>
Total Public Works	<u>25,655</u>	<u>24,574</u>	<u>1,081</u>
General Government:			
Commissioners:			
Personal Services	511,225	509,223	2,002
Contractual Services	24,525	16,094	8,431
Materials and Supplies	475	374	101
Other Expenditures	10,000	9,931	69
Total Commissioners	<u>546,225</u>	<u>535,622</u>	<u>10,603</u>

(Continued)

LICKING COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2002

	GENERAL FUND		Variance:
	Revised Budget	Actual	Favorable (Unfavorable)
Auditor:			
Personal Services	682,847	679,655	3,192
Contractual Services	48,321	22,493	25,828
Materials and Supplies	30,513	30,267	246
Other Expenditures	7,874	7,280	594
Total Auditor	769,555	739,695	29,860
Treasurer:			
Personal Services	488,607	482,386	6,221
Contractual Services	62,681	56,777	5,904
Materials and Supplies	29,652	24,523	5,129
Other Expenditures	32,242	27,183	5,059
Total Treasurer	613,182	590,869	22,313
Prosecutor:			
Personal Services	1,502,482	1,472,402	30,080
Contractual Services	84,221	66,185	18,036
Materials and Supplies	11,422	9,181	2,241
Other Expenditures	33,906	26,529	7,377
Total Prosecutor	1,632,031	1,574,297	57,734
Budget Commission:			
Other Expenditures	10,000	0	10,000
Total Budget Commission	10,000	0	10,000
Bureau of Inspection:			
Contractual Services	143,277	138,996	4,281
Total Bureau of Inspection	143,277	138,996	4,281
County Planning Commission:			
Personal Services	583,916	578,655	5,261
Contractual Services	59,600	47,779	11,821
Materials and Supplies	5,538	3,024	2,514
Other Expenditures	16,909	9,471	7,438
Total County Planning Commission	665,963	638,929	27,034

(Continued)

LICKING COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2002

	GENERAL FUND		Variance:
	Revised Budget	Actual	Favorable (Unfavorable)
Board of Elections:			
Personal Services	314,472	243,604	70,868
Contractual Services	235,718	217,668	18,050
Materials and Supplies	94,886	91,944	2,942
Other Expenditures	7,500	6,408	1,092
Total Board of Elections	<u>652,576</u>	<u>559,624</u>	<u>92,952</u>
Maintenance and Operations:			
Personal Services	490,441	483,382	7,059
Contractual Services	1,636,818	1,535,754	101,064
Materials and Supplies	627,200	561,391	65,809
Other Expenditures	45,517	35,268	10,249
Capital Outlay	150,883	122,412	28,471
Total Maintenance and Operations	<u>2,950,859</u>	<u>2,738,207</u>	<u>212,652</u>
Information Systems Management:			
Personal Services	574,268	550,677	23,591
Contractual Services	229,279	176,258	53,021
Materials and Supplies	31,632	29,925	1,707
Other Expenditures	1,000	345	655
Capital Outlay	260,675	158,064	102,611
Total Information Systems Management	<u>1,096,854</u>	<u>915,269</u>	<u>181,585</u>
Human Resources:			
Personal Services	191,283	191,131	152
Contractual Services	49,400	18,034	31,366
Materials and Supplies	2,478	843	1,635
Other Expenditures	2,250	2,216	34
Total Human Resources	<u>245,411</u>	<u>212,224</u>	<u>33,187</u>
County Recorder:			
Personal Services	458,044	446,717	11,327
Contractual Services	11,075	4,770	6,305
Materials and Supplies	9,117	5,153	3,964
Other Expenditures	2,200	2,031	169
Total County Recorder	<u>480,436</u>	<u>458,671</u>	<u>21,765</u>

(Continued)

LICKING COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2002

	GENERAL FUND		Variance: Favorable (Unfavorable)
	Revised Budget	Actual	
Insurance/Pension/Taxes:			
Personal Services	98,000	74,516	23,484
Contractual Services	354,000	331,488	22,512
Total Insurance/Pension/Taxes	452,000	406,004	45,996
Court of Appeals:			
Other Expenditures	30,000	27,166	2,834
Total Court of Appeals	30,000	27,166	2,834
Common Pleas Court:			
Personal Services	580,649	561,327	19,322
Contractual Services	110,379	104,991	5,388
Materials and Supplies	22,563	20,631	1,932
Other Expenditures	4,500	4,421	79
Total Common Pleas Court	718,091	691,370	26,721
Juvenile Court:			
Personal Services	1,678,362	1,642,751	35,611
Contractual Services	1,026,056	921,256	104,800
Materials and Supplies	20,866	15,236	5,630
Other Expenditures	17,169	11,371	5,798
Total Juvenile Court	2,742,453	2,590,614	151,839
Probate Court:			
Personal Services	275,737	258,538	17,199
Contractual Services	22,983	7,623	15,360
Materials and Supplies	12,725	7,832	4,893
Other Expenditures	5,188	2,672	2,516
Total Probate Court	316,633	276,665	39,968
Clerk of Courts:			
Personal Services	529,898	515,190	14,708
Contractual Services	2,500	75	2,425
Materials and Supplies	21,807	19,228	2,579
Other Expenditures	1,500	1,005	495
Total Clerk of Courts	555,705	535,498	20,207

(Continued)

LICKING COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2002

	GENERAL FUND		Variance:
	Revised Budget	Actual	Favorable (Unfavorable)
Municipal Court:			
Personal Services	157,235	153,368	3,867
Contractual Services	57,200	50,707	6,493
Total Municipal Court	214,435	204,075	10,360
Domestic Court:			
Personal Services	941,788	930,620	11,168
Contractual Services	42,337	30,186	12,151
Materials and Supplies	28,000	23,000	5,000
Other Expenditures	6,330	4,954	1,376
Total Domestic Court	1,018,455	988,760	29,695
General Administration:			
Contractual Services	80,000	80,000	0
Other Expenditures	139,577	139,577	0
Total General Administration	219,577	219,577	0
Total General Government	16,073,718	15,042,132	1,031,586
Capital Outlay	70,904	53,539	17,365
Intergovernmental	514,811	514,811	0
Total Expenditures	33,525,478	31,126,609	2,398,869
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,914,369)	858,292	3,772,661
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	7,800	28,469	20,669
Operating Transfers Out	(3,223,747)	(2,413,247)	810,500
Advances In	0	510,637	510,637
Advances Out	(11,000)	(11,000)	0
Total Other Financing Sources (Uses)	(3,226,947)	(1,885,141)	1,341,806
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(6,141,316)	(1,026,849)	5,114,467
Fund Balance at Beginning of Year	5,579,024	5,579,024	0
Prior Year Encumbrances	1,436,818	1,436,818	0
Fund Balance at End of Year	<u>\$874,526</u>	<u>\$5,988,993</u>	<u>\$5,114,467</u>

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.

Public Assistance Fund

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.

Children's Services Fund

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.

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.

Community MRDD Fund

To account for revenue expended for public service which is derived from tax levies and Federal and State grants. Expenses would include operating the Starlight School, provide supported living for the mentally retarded and the developmentally disabled, and provide direct care workers, house modification, rent and food.

Recycle Drop-Off Fund

This fund is to account for funding received from the Recycle Ohio Grant for the purpose of buying recycled products and the collection of litter by the court assigned community service clients.

Adult Probation Fund

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

(Continued)

Planning Fund

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

Litter Control Fund

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

Child Support Enforcement Fund

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

Senior Citizen Levy Fund

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

Indigent Guardianship Fund

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

Legal Research Fund

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

Computer Replacement Fund

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

Certificate of Title Fund

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

(Continued)

County Recorder Equipment Fund

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

Project Impact Fund

To account for grant monies designated to provide education and equipment for the training and development of participating Counties to build a disaster resistant community.

Multi-Systemic Therapy Fund

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

Local Delinquency Prevention Fund

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

Juvenile Indigent Alcohol Treatment Fund

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

Family and Children First Fund

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

Community Based Facility Fund

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

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.

(Continued)

Conduct of Business Fund

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

Buildings and Flood Plain Fund

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

Domestic Violence Fund

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

Bicentennial Bell Fund

To account for money received from the sale of replica bicentennial bells.

Indigent Council Fees Fund

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

Coroners Laboratory Fund

To account for grant monies to be used for the operation of the coroners laboratory.

Delinquent Tax Collection Fund

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

Law Enforcement Education Fund

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

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.

(Continued)

Commissary Fund

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

Mental Health Levy Fund

To account for levied tax proceeds by the Mental Health Department to repay operating revenues advanced by the County.
(This fund only exists on a GAAP basis and is not part of the County's appropriated budget, therefore no budgetary schedule is presented.)

Department of Youth Services Fund

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

Transit Board Fund

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

Ditch Maintenance Fund

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

LICKING COUNTY, OHIO
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
DECEMBER 31, 2002

	Dog and Kennel Fund	Public Assistance Fund	Children's Services Fund	Real Estate Assessment Fund
<u>Assets:</u>				
Cash and Cash Equivalents	\$42,464	\$1,206,491	\$1,430,633	\$2,240,782
Investments	0	400,254	474,613	743,381
Receivables (net of allowances for doubtful accounts):				
Accounts	663	0	0	0
Loans	0	0	0	0
Interest	0	0	0	0
Due from Other Funds	0	0	2,367,846	0
Intergovernmental Receivables	0	800	97,105	0
Interfund Loans Receivable	0	0	0	0
Inventory of Supplies at Cost	0	2,203	0	0
Restricted Assets:				
Cash with Fiscal Agent	0	0	0	0
Total Assets	<u>\$43,127</u>	<u>\$1,609,748</u>	<u>\$4,370,197</u>	<u>\$2,984,163</u>
<u>Liabilities and Fund Equity:</u>				
Liabilities:				
Accounts Payable	\$7,297	\$364,841	\$450,925	\$5,835
Accrued Wages and Benefits	3,484	270,224	0	18,593
Intergovernmental Payables	1,770	135,425	668	7,793
Interfund Loans Payable	0	0	0	0
Accrued Interest Payable	0	0	0	0
Deferred Revenue	0	0	2,367,846	0
Retainage Payable	0	0	0	0
Compensated Absences Payable	0	7,427	0	0
Total Liabilities	<u>12,551</u>	<u>777,917</u>	<u>2,819,439</u>	<u>32,221</u>
Fund Equity:				
Fund Balance:				
Reserved for Encumbrances	6,058	0	0	6,273
Reserved for Supplies Inventory	0	2,203	0	0
Reserved for Loan Commitments	0	0	0	0
Unreserved	24,518	829,628	1,550,758	2,945,669
Total Fund Equity	<u>30,576</u>	<u>831,831</u>	<u>1,550,758</u>	<u>2,951,942</u>
Total Liabilities and Fund Equity	<u>\$43,127</u>	<u>\$1,609,748</u>	<u>\$4,370,197</u>	<u>\$2,984,163</u>

LICKING COUNTY, OHIO
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
DECEMBER 31, 2002

Motor Vehicle and Gasoline Tax Fund	Community MRDD Fund	Recycle Drop-Off Fund	Adult Probation Fund	Planning Fund	Litter Control Fund
\$630,312	\$3,451,789	\$36,950	\$97,002	\$677,472	\$82,840
209,106	1,145,134	0	0	224,752	0
0	0	0	0	0	0
0	0	0	0	2,647,651	0
0	0	0	0	691	0
1,287,847	6,192,646	0	0	0	0
0	0	158,519	57,055	52,885	25,932
0	0	0	0	100,000	0
130,681	0	0	0	2,455	5,120
0	0	0	0	50,442	0
<u>\$2,257,946</u>	<u>\$10,789,569</u>	<u>\$195,469</u>	<u>\$154,057</u>	<u>\$3,756,348</u>	<u>\$113,892</u>
\$55,683	\$79,630	\$1,398	\$925	\$15,390	\$2,206
81,736	187,884	0	5,242	5,477	2,920
36,118	75,257	0	2,077	2,300	1,231
4,400	0	0	0	0	0
202	0	0	0	0	0
858,565	6,192,646	158,397	57,055	0	25,932
0	0	0	0	50,442	0
0	0	0	0	0	0
<u>1,036,704</u>	<u>6,535,417</u>	<u>159,795</u>	<u>65,299</u>	<u>73,609</u>	<u>32,289</u>
103,836	185,754	3,614	725	3,226	1,351
130,681	0	0	0	2,455	5,120
0	0	0	0	2,647,651	0
986,725	4,068,398	32,060	88,033	1,029,407	75,132
<u>1,221,242</u>	<u>4,254,152</u>	<u>35,674</u>	<u>88,758</u>	<u>3,682,739</u>	<u>81,603</u>
<u>\$2,257,946</u>	<u>\$10,789,569</u>	<u>\$195,469</u>	<u>\$154,057</u>	<u>\$3,756,348</u>	<u>\$113,892</u>

(Continued)

LICKING COUNTY, OHIO
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
DECEMBER 31, 2002

	Child Support Enforcement Fund	Senior Citizen Levy Fund	Indigent Guardianship Fund	Legal Research Fund
<u>Assets:</u>				
Cash and Cash Equivalents	\$98,443	\$500,265	\$35,541	\$91,582
Investments	0	165,963	0	0
Receivables (net of allowances for doubtful accounts):				
Accounts	0	0	0	0
Loans	0	0	0	0
Interest	0	0	0	0
Due from Other Funds	0	1,811,892	0	0
Intergovernmental Receivables	31,537	0	1,950	143
Interfund Loans Receivable	0	0	0	0
Inventory of Supplies at Cost	2,209	0	0	0
Restricted Assets:				
Cash with Fiscal Agent	0	0	0	0
Total Assets	<u>\$132,189</u>	<u>\$2,478,120</u>	<u>\$37,491</u>	<u>\$91,725</u>
<u>Liabilities and Fund Equity:</u>				
Liabilities:				
Accounts Payable	\$874	\$0	\$1,315	\$0
Accrued Wages and Benefits	9,776	0	0	0
Intergovernmental Payables	37,810	0	0	0
Interfund Loans Payable	105,372	0	0	0
Accrued Interest Payable	0	0	0	0
Deferred Revenue	0	1,811,892	0	0
Retainage Payable	0	0	0	0
Compensated Absences Payable	686	0	0	0
Total Liabilities	<u>154,518</u>	<u>1,811,892</u>	<u>1,315</u>	<u>0</u>
Fund Equity:				
Fund Balance:				
Reserved for Encumbrances	66,251	0	0	0
Reserved for Supplies Inventory	2,209	0	0	0
Reserved for Loan Commitments	0	0	0	0
Unreserved	(90,789)	666,228	36,176	91,725
Total Fund Equity	<u>(22,329)</u>	<u>666,228</u>	<u>36,176</u>	<u>91,725</u>
Total Liabilities and Fund Equity	<u>\$132,189</u>	<u>\$2,478,120</u>	<u>\$37,491</u>	<u>\$91,725</u>

LICKING COUNTY, OHIO
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
DECEMBER 31, 2002

Computer Replacement Fund	Certificate of Title Fund	County Recorder Equipment Fund	Project Impact Fund	Multi-Systemic Therapy Fund	Local Delinquency Prevention Fund
\$60,115	\$522,029	\$406,339	\$29,453	\$48,957	\$11,597
0	173,183	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
705	0	0	70,547	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$60,820</u>	<u>\$695,212</u>	<u>\$406,339</u>	<u>\$100,000</u>	<u>\$48,957</u>	<u>\$11,597</u>
8,121	\$93	\$0	\$0	\$0	\$13,970
0	13,166	0	0	0	0
0	5,781	0	0	0	0
0	0	0	100,000	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>8,121</u>	<u>19,040</u>	<u>0</u>	<u>100,000</u>	<u>0</u>	<u>13,970</u>
416	46	5,280	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>52,283</u>	<u>676,126</u>	<u>401,059</u>	<u>0</u>	<u>48,957</u>	<u>(2,373)</u>
<u>52,699</u>	<u>676,172</u>	<u>406,339</u>	<u>0</u>	<u>48,957</u>	<u>(2,373)</u>
<u>\$60,820</u>	<u>\$695,212</u>	<u>\$406,339</u>	<u>\$100,000</u>	<u>\$48,957</u>	<u>\$11,597</u>

(Continued)

LICKING COUNTY, OHIO
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
DECEMBER 31, 2002

	Juvenile Indigent Alcohol Treatment Fund	Family and Children First Fund	Community Based Facility Fund	Emergency Planning Fund
<u>Assets:</u>				
Cash and Cash Equivalents	\$3,063	\$194,787	\$334,109	\$84,317
Investments	0	0	0	0
Receivables (net of allowances for doubtful accounts):				
Accounts	0	0	0	0
Loans	0	0	0	0
Interest	0	0	0	0
Due from Other Funds	0	0	0	0
Intergovernmental Receivables	0	0	349,852	0
Interfund Loans Receivable	0	0	0	0
Inventory of Supplies at Cost	0	0	0	0
Restricted Assets:				
Cash with Fiscal Agent	0	0	0	0
Total Assets	<u>\$3,063</u>	<u>\$194,787</u>	<u>\$683,961</u>	<u>\$84,317</u>
<u>Liabilities and Fund Equity:</u>				
Liabilities:				
Accounts Payable	\$0	\$90,661	\$16,376	\$2,857
Accrued Wages and Benefits	0	0	34,229	0
Intergovernmental Payables	0	0	16,499	0
Interfund Loans Payable	0	0	0	0
Accrued Interest Payable	0	0	0	0
Deferred Revenue	0	0	349,852	0
Retainage Payable	0	0	0	0
Compensated Absences Payable	0	0	0	0
Total Liabilities	<u>0</u>	<u>90,661</u>	<u>416,956</u>	<u>2,857</u>
Fund Equity:				
Fund Balance:				
Reserved for Encumbrances	0	6,470	7,490	1,638
Reserved for Supplies Inventory	0	0	0	0
Reserved for Loan Commitments	0	0	0	0
Unreserved	3,063	97,656	259,515	79,822
Total Fund Equity	<u>3,063</u>	<u>104,126</u>	<u>267,005</u>	<u>81,460</u>
Total Liabilities and Fund Equity	<u>\$3,063</u>	<u>\$194,787</u>	<u>\$683,961</u>	<u>\$84,317</u>

LICKING COUNTY, OHIO
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
DECEMBER 31, 2002

Granville South Sanitary Sewer Fund	Southwest Licking Watershed Fund	Johnstown- Monroe Sewer Fund	Conduct of Business Fund	Buildings and Flood Plain Fund	Domestic Violence Fund	Bicentennial Bell Fund
\$42,155	\$23	\$60,329	\$8,027	\$16,805	\$22,982	\$11,220
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	61	0	1,037	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
\$42,155	\$23	\$60,329	\$8,088	\$16,805	\$24,019	\$11,220
\$0	\$0	\$0	\$0	\$0	\$22,982	\$9,150
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	11,000
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	22,982	20,150
0	0	0	0	0	0	11,000
0	0	0	0	0	0	0
0	0	0	0	0	0	0
42,155	23	60,329	8,088	16,805	1,037	(19,930)
42,155	23	60,329	8,088	16,805	1,037	(8,930)
\$42,155	\$23	\$60,329	\$8,088	\$16,805	\$24,019	\$11,220

(Continued)

LICKING COUNTY, OHIO
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
DECEMBER 31, 2002

	Indigent Council Fees Fund	Coroners Laboratory Fund	Delinquent Tax Collection Fund	Law Enforcement Education Fund
<u>Assets:</u>				
Cash and Cash Equivalents	\$28,226	\$82,970	\$568,238	\$19,587
Investments	0	0	188,514	0
Receivables (net of allowances for doubtful accounts):				
Accounts	0	0	0	0
Loans	0	0	0	0
Interest	0	0	0	0
Due from Other Funds	0	0	0	0
Intergovernmental Receivables	1,720	0	0	0
Interfund Loans Receivable	0	0	0	0
Inventory of Supplies at Cost	0	0	0	0
Restricted Assets:				
Cash with Fiscal Agent	0	0	0	25,677
Total Assets	<u>\$29,946</u>	<u>\$82,970</u>	<u>\$756,752</u>	<u>\$45,264</u>
<u>Liabilities and Fund Equity:</u>				
<u>Liabilities:</u>				
Accounts Payable	\$1,837	\$3,997	\$0	\$0
Accrued Wages and Benefits	0	0	3,829	0
Intergovernmental Payables	0	51	1,628	0
Interfund Loans Payable	0	0	0	0
Accrued Interest Payable	0	0	0	0
Deferred Revenue	0	0	0	0
Retainage Payable	0	0	0	0
Compensated Absences Payable	0	0	0	0
Total Liabilities	<u>1,837</u>	<u>4,048</u>	<u>5,457</u>	<u>0</u>
<u>Fund Equity:</u>				
<u>Fund Balance:</u>				
Reserved for Encumbrances	0	0	11,818	0
Reserved for Supplies Inventory	0	0	0	0
Reserved for Loan Commitments	0	0	0	0
Unreserved	28,109	78,922	739,477	45,264
Total Fund Equity	<u>28,109</u>	<u>78,922</u>	<u>751,295</u>	<u>45,264</u>
Total Liabilities and Fund Equity	<u>\$29,946</u>	<u>\$82,970</u>	<u>\$756,752</u>	<u>\$45,264</u>

LICKING COUNTY, OHIO
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
DECEMBER 31, 2002

Open Space and Recreation Fund	Commissary Fund	Mental Health Levy Fund	Department of Youth Services Fund	Transit Board Fund	Ditch Maintenance Fund	Totals
\$30,157	\$0	\$0	\$249,440	\$124,414	\$213,018	\$13,794,923
0	0	0	0	0	0	3,724,900
0	0	0	0	63,957	0	64,620
0	0	0	0	0	0	2,647,651
0	0	0	0	0	0	691
0	0	2,329,846	0	0	1,577	13,991,654
0	0	0	3,851	0	0	853,699
0	0	0	0	0	0	100,000
0	0	0	0	0	0	142,668
0	19,340	0	0	0	0	95,459
<u>\$30,157</u>	<u>\$19,340</u>	<u>\$2,329,846</u>	<u>\$253,291</u>	<u>\$188,371</u>	<u>\$214,595</u>	<u>\$35,416,265</u>
\$0	\$0	\$0	\$2,856	\$46,260	\$0	\$1,205,479
0	0	0	1,235	3,330	0	641,125
0	0	0	2,403	1,412	40,839	369,062
0	0	0	0	0	11,561	232,333
0	0	0	0	0	22	224
0	0	2,329,846	3,851	0	1,577	14,157,459
0	0	0	0	0	0	50,442
0	0	0	0	0	0	8,113
0	0	2,329,846	10,345	51,002	53,999	16,664,237
0	0	0	788	54,393	0	476,427
0	0	0	0	0	0	142,668
0	0	0	0	0	0	2,647,651
30,157	19,340	0	242,158	82,976	160,596	15,485,282
30,157	19,340	0	242,946	137,369	160,596	18,752,028
<u>\$30,157</u>	<u>\$19,340</u>	<u>\$2,329,846</u>	<u>\$253,291</u>	<u>\$188,371</u>	<u>\$214,595</u>	<u>\$35,416,265</u>

LICKING COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

	Dog and Kennel Fund	Public Assistance Fund	Children's Services Fund	Real Estate Assessment Fund
Revenues:				
Taxes	\$0	\$0	\$2,039,088	\$0
Intergovernmental Revenues	0	10,674,307	3,351,699	0
Charges for Services	21,623	0	84,676	1,073,817
Licenses and Permits	185,775	0	0	0
Investment Earnings	0	0	0	0
Special Assessments	0	0	0	0
Fines and Forfeitures	31,495	0	0	0
All Other Revenues	1,416	445,752	386,263	825
Total Revenues	<u>240,309</u>	<u>11,120,059</u>	<u>5,861,726</u>	<u>1,074,642</u>
Expenditures:				
Public Safety	0	0	0	0
Health	254,295	0	0	0
Human Services	0	14,235,493	4,705,742	0
Community Development	0	0	0	0
Public Works	0	0	0	0
General Government	0	0	0	917,458
Intergovernmental	0	0	0	0
Debt Service:				
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>254,295</u>	<u>14,235,493</u>	<u>4,705,742</u>	<u>917,458</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,986)	(3,115,434)	1,155,984	157,184
Other Financing Sources (Uses):				
Operating Transfers In	30,000	2,049,810	600,000	0
Operating Transfers Out	0	0	(1,544,063)	0
Transfers to Component Unit	0	0	0	0
Total Other Financing Sources (Uses)	<u>30,000</u>	<u>2,049,810</u>	<u>(944,063)</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	16,014	(1,065,624)	211,921	157,184
Fund Balance (Deficit) at Beginning of Year	14,562	1,897,855	1,338,837	2,794,758
Increase (Decrease) in Inventory Reserve	0	(400)	0	0
Fund Balance (Deficit) at End of Year	<u>\$30,576</u>	<u>\$831,831</u>	<u>\$1,550,758</u>	<u>\$2,951,942</u>

LICKING COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

Motor Vehicle and Gasoline Tax Fund	Community MRDD Fund	Recycle Drop-Off Fund	Adult Probation Fund	Planning Fund	Litter Control Fund	Child Support Enforcement Fund
\$374,506	\$5,210,669	\$0	\$0	\$0	\$0	\$0
5,043,108	3,914,661	159,878	304,139	1,048,648	164,380	2,880,558
0	737,049	0	0	0	0	336,998
0	0	0	0	0	0	0
0	0	0	0	20,987	0	0
0	0	0	0	0	0	0
287,239	0	0	0	0	0	0
74,633	203,824	0	0	0	139	0
<u>5,779,486</u>	<u>10,066,203</u>	<u>159,878</u>	<u>304,139</u>	<u>1,069,635</u>	<u>164,519</u>	<u>3,217,556</u>
0	0	0	289,966	0	0	0
0	0	0	0	0	0	0
0	7,567,534	0	0	0	0	3,564,621
0	0	0	0	986,699	0	0
5,562,596	0	145,390	0	0	195,843	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>281</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>5,562,877</u>	<u>7,567,534</u>	<u>145,390</u>	<u>289,966</u>	<u>986,699</u>	<u>195,843</u>	<u>3,564,621</u>
216,609	2,498,669	14,488	14,173	82,936	(31,324)	(347,065)
20,000	0	0	0	0	60,941	300,000
(195,327)	0	(60,941)	0	0	(6,919)	0
<u>0</u>	<u>(1,555,976)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(175,327)</u>	<u>(1,555,976)</u>	<u>(60,941)</u>	<u>0</u>	<u>0</u>	<u>54,022</u>	<u>300,000</u>
41,282	942,693	(46,453)	14,173	82,936	22,698	(47,065)
1,202,997	3,311,459	82,127	74,585	3,599,389	59,089	25,178
(23,037)	0	0	0	413	(182)	(443)
<u>\$1,221,242</u>	<u>\$4,254,152</u>	<u>\$35,674</u>	<u>\$88,758</u>	<u>\$3,682,738</u>	<u>\$81,605</u>	<u>(\$22,330)</u>

(Continued)

LICKING COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

	Senior Citizen Levy Fund	Indigent Guardianship Fund	Legal Research Fund	Computer Replacement Fund
Revenues:				
Taxes	\$1,584,490	\$0	\$0	\$0
Intergovernmental Revenues	95,650	0	0	0
Charges for Services	0	0	47,499	24,331
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Special Assessments	0	0	0	0
Fines and Forfeitures	0	19,795	0	0
All Other Revenues	0	0	0	0
Total Revenues	<u>1,680,140</u>	<u>19,795</u>	<u>47,499</u>	<u>24,331</u>
Expenditures:				
Public Safety	0	0	0	0
Health	0	0	0	0
Human Services	1,697,003	0	0	0
Community Development	0	0	0	0
Public Works	0	0	0	0
General Government	0	32,295	39,189	33,584
Intergovernmental	0	0	0	0
Debt Service:				
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>1,697,003</u>	<u>32,295</u>	<u>39,189</u>	<u>33,584</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(16,863)	(12,500)	8,310	(9,253)
Other Financing Sources (Uses):				
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	0	0
Transfers to Component Unit	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(16,863)	(12,500)	8,310	(9,253)
Fund Balance (Deficit) at Beginning of Year	683,091	48,676	83,415	61,952
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balance (Deficit) at End of Year	<u><u>\$666,228</u></u>	<u><u>\$36,176</u></u>	<u><u>\$91,725</u></u>	<u><u>\$52,699</u></u>

LICKING COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

Certificate of Title Fund	County Recorder Equipment Fund	Project Impact Fund	Multi-Systemic Therapy Fund	Local Delinquency Prevention Fund	Juvenile Indigent Alcohol Treatment Fund
\$0	\$0	\$0	\$0	\$0	\$0
0	0	218,282	143	76,499	0
669,123	199,949	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	0	0	300
0	0	0	0	0	0
<u>669,123</u>	<u>199,949</u>	<u>218,282</u>	<u>143</u>	<u>76,499</u>	<u>300</u>
0	0	227,459	0	0	13,485
0	0	0	23,137	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
618,760	86,010	0	0	63,361	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>618,760</u>	<u>86,010</u>	<u>227,459</u>	<u>23,137</u>	<u>63,361</u>	<u>13,485</u>
50,363	113,939	(9,177)	(22,994)	13,138	(13,185)
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
50,363	113,939	(9,177)	(22,994)	13,138	(13,185)
625,809	292,400	9,177	71,951	(15,511)	16,248
0	0	0	0	0	0
<u>\$676,172</u>	<u>\$406,339</u>	<u>\$0</u>	<u>\$48,957</u>	<u>(\$2,373)</u>	<u>\$3,063</u>

(Continued)

LICKING COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

	Family and Children First Fund	Community Based Facility Fund	Emergency Planning Fund	Granville South Sanitary Sewer Fund
Revenues:				
Taxes	\$0	\$0	\$0	\$0
Intergovernmental Revenues	686,112	1,200,212	35,248	0
Charges for Services	0	0	0	0
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Special Assessments	0	0	0	0
Fines and Forfeitures	0	0	0	0
All Other Revenues	0	0	0	0
Total Revenues	<u>686,112</u>	<u>1,200,212</u>	<u>35,248</u>	<u>0</u>
Expenditures:				
Public Safety	0	1,600,361	23,438	0
Health	0	0	0	0
Human Services	692,454	0	0	0
Community Development	0	0	0	0
Public Works	0	0	0	0
General Government	0	0	0	0
Intergovernmental	0	0	0	0
Debt Service:				
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>692,454</u>	<u>1,600,361</u>	<u>23,438</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,342)	(400,149)	11,810	0
Other Financing Sources (Uses):				
Operating Transfers In	25,000	0	0	0
Operating Transfers Out	0	0	0	0
Transfers to Component Unit	0	0	0	0
Total Other Financing Sources (Uses)	<u>25,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	18,658	(400,149)	11,810	0
Fund Balance (Deficit) at Beginning of Year	85,468	667,154	69,650	42,155
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balance (Deficit) at End of Year	<u>\$104,126</u>	<u>\$267,005</u>	<u>\$81,460</u>	<u>\$42,155</u>

LICKING COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

Southwest Licking Watershed Fund	Johnstown- Monroe Sewer Fund	Conduct of Business Fund	Buildings and Flood Plain Fund	Domestic Violence Fund	Bicentennial Bell Fund
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	1,099	0	41,257	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	220
<u>0</u>	<u>0</u>	<u>1,099</u>	<u>0</u>	<u>41,257</u>	<u>220</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	270	0	42,979	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	9,150
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>270</u>	<u>0</u>	<u>42,979</u>	<u>9,150</u>
0	0	829	0	(1,722)	(8,930)
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>
0	0	829	0	(1,722)	(8,930)
23	60,329	7,259	16,805	2,759	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$23</u>	<u>\$60,329</u>	<u>\$8,088</u>	<u>\$16,805</u>	<u>\$1,037</u>	<u>(\$8,930)</u>

(Continued)

LICKING COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

	Indigent Council Fees Fund	Coroners Laboratory Fund	Delinquent Tax Collection Fund	Law Enforcement Education Fund
Revenues:				
Taxes	\$0	\$0	\$0	\$0
Intergovernmental Revenues	14,185	86,202	0	0
Charges for Services	0	0	271,732	0
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Special Assessments	0	0	0	0
Fines and Forfeitures	0	0	0	2,558
All Other Revenues	0	0	0	0
Total Revenues	<u>14,185</u>	<u>86,202</u>	<u>271,732</u>	<u>2,558</u>
Expenditures:				
Public Safety	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Community Development	0	0	0	0
Public Works	0	0	0	0
General Government	20,402	40,043	211,348	0
Intergovernmental	0	0	0	0
Debt Service:				
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>20,402</u>	<u>40,043</u>	<u>211,348</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,217)	46,159	60,384	2,558
Other Financing Sources (Uses):				
Operating Transfers In	0	0	7,500	0
Operating Transfers Out	0	0	0	0
Transfers to Component Unit	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>7,500</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(6,217)	46,159	67,884	2,558
Fund Balance (Deficit) at Beginning of Year	34,326	32,763	683,411	42,706
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balance (Deficit) at End of Year	<u>\$28,109</u>	<u>\$78,922</u>	<u>\$751,295</u>	<u>\$45,264</u>

LICKING COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

Open Space and Recreation Fund	Commissary Fund	Mental Health Levy Fund	Department of Youth Services Fund	Transit Board Fund	Ditch Maintenance Fund	Totals
\$0	\$0	\$2,068,987	\$0	\$0	\$0	\$11,277,740
6,341	0	108,894	251,951	428,028	0	30,749,125
0	0	0	0	165,927	0	3,632,724
0	0	0	0	0	0	228,131
0	0	0	0	0	0	20,987
0	0	0	0	0	48,317	48,317
0	0	0	0	0	0	341,387
0	11,320	0	342	0	0	1,124,734
<u>6,341</u>	<u>11,320</u>	<u>2,177,881</u>	<u>252,293</u>	<u>593,955</u>	<u>48,317</u>	<u>47,423,145</u>
0	0	0	320,056	0	0	2,474,765
0	0	0	0	0	0	277,432
0	0	0	0	0	0	32,506,096
0	0	0	0	0	0	986,699
0	0	0	0	0	111,730	6,015,559
0	0	0	0	546,910	0	2,618,510
0	0	2,177,881	0	0	0	2,177,881
0	0	0	0	0	348	629
<u>0</u>	<u>0</u>	<u>2,177,881</u>	<u>320,056</u>	<u>546,910</u>	<u>112,078</u>	<u>47,057,571</u>
6,341	11,320	0	(67,763)	47,045	(63,761)	365,574
0	0	0	0	0	0	3,093,251
0	0	0	0	0	0	(1,807,250)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,555,976)</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(269,975)</u>
6,341	11,320	0	(67,763)	47,045	(63,761)	95,599
23,816	8,020	0	310,709	93,412	224,357	18,683,166
0	0	0	0	(3,088)	0	(26,737)
<u>\$30,157</u>	<u>\$19,340</u>	<u>\$0</u>	<u>\$242,946</u>	<u>\$137,369</u>	<u>\$160,596</u>	<u>\$18,752,028</u>

LICKING COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

DOG AND KENNEL FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$13,600	\$21,307	\$7,707
Licenses and Permits	165,000	185,775	20,775
Fines and Forfeitures	32,000	31,495	(505)
All Other Revenues	1,300	1,219	(81)
Total Revenues	211,900	239,796	27,896
<u>Expenditures:</u>			
Health:			
Dog and Kennel:			
Personal Services	170,848	168,516	2,332
Contractual Services	100,458	63,814	36,644
Materials and Supplies	24,186	18,748	5,438
Other Expenditures	14,376	11,132	3,244
Capital Outlay	1,500	0	1,500
Total Expenditures	311,368	262,210	49,158
Excess (Deficiency) of Revenues Over (Under) Expenditures	(99,468)	(22,414)	77,054
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	90,000	30,000	(60,000)
Total Other Financing Sources (Uses)	90,000	30,000	(60,000)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(9,468)	7,586	17,054
Fund Balance at Beginning of Year	15,439	15,439	0
Prior Year Encumbrances	6,136	6,136	0
Fund Balance at End of Year	\$12,107	\$29,161	\$17,054

LICKING COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

PUBLIC ASSISTANCE FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$10,957,440	\$10,674,307	(\$283,133)
All Other Revenues	232,260	444,952	212,692
Total Revenues	11,189,700	11,119,259	(70,441)
<u>Expenditures:</u>			
Human Services:			
Public Assistance:			
Personal Services	7,252,759	6,889,510	363,249
Contractual Services	4,802,184	4,533,306	268,878
Materials and Supplies	138,106	125,735	12,371
Other Expenditures	3,073,936	2,705,929	368,007
Capital Outlay	136,594	64,693	71,901
Total Expenditures	15,403,579	14,319,173	1,084,406
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,213,879)	(3,199,914)	1,013,965
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	1,804,000	2,049,810	245,810
Total Other Financing Sources (Uses)	1,804,000	2,049,810	245,810
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(2,409,879)	(1,150,104)	1,259,775
Fund Balance at Beginning of Year	2,102,014	2,102,014	0
Prior Year Encumbrances	423,982	423,982	0
Fund Balance at End of Year	\$116,117	\$1,375,892	\$1,259,775

LICKING COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

CHILDREN'S SERVICES FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$2,008,832	\$2,039,088	\$30,256
Intergovernmental Revenues	2,893,768	3,351,699	457,931
Charges for Services	400,000	84,676	(315,324)
All Other Revenues	480,600	294,563	(186,037)
Total Revenues	5,783,200	5,770,026	(13,174)
<u>Expenditures:</u>			
Human Services:			
Children's Services:			
Contractual Services	4,607,785	4,428,961	178,824
Materials and Supplies	1,500	1,062	438
Other Expenditures	178,776	153,116	25,660
Total Expenditures	4,788,061	4,583,139	204,922
Excess (Deficiency) of Revenues Over (Under) Expenditures	995,139	1,186,887	191,748
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	780,400	600,000	(180,400)
Operating Transfers Out	(1,545,566)	(1,544,063)	1,503
Total Other Financing Sources (Uses)	(765,166)	(944,063)	(178,897)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	229,973	242,824	12,851
Fund Balance at Beginning of Year	1,512,246	1,512,246	0
Prior Year Encumbrances	66,111	66,111	0
Fund Balance at End of Year	\$1,808,330	\$1,821,181	\$12,851

LICKING COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

REAL ESTATE ASSESSMENT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$1,046,750	\$1,073,817	\$27,067
All Other Revenues	2,000	825	(1,175)
Total Revenues	1,048,750	1,074,642	25,892
<u>Expenditures:</u>			
General Government:			
Real Estate Assessment:			
Personal Services	787,606	766,396	21,210
Contractual Services	106,041	104,719	1,322
Materials and Supplies	23,096	20,403	2,693
Other Expenditures	12,395	9,247	3,148
Capital Outlay	39,931	38,761	1,170
Total Expenditures	969,069	939,526	29,543
Excess (Deficiency) of Revenues Over (Under) Expenditures	79,681	135,116	55,435
Fund Balance at Beginning of Year	2,809,944	2,809,944	0
Prior Year Encumbrances	30,313	30,313	0
Fund Balance at End of Year	\$2,919,938	\$2,975,373	\$55,435

LICKING COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

MOTOR VEHICLE AND GASOLINE TAX FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Taxes	\$363,000	\$377,837	\$14,837
Intergovernmental Revenues	4,932,900	5,041,818	108,918
Fines and Forfeitures	281,400	287,239	5,839
All Other Revenues	66,900	74,633	7,733
Total Revenues	5,644,200	5,781,527	137,327
Expenditures:			
Public Works:			
Motor Vehicle and Gasoline Tax:			
Personal Services	3,370,680	3,153,264	217,416
Contractual Services	946,240	867,807	78,433
Materials and Supplies	1,370,881	1,146,326	224,555
Other Expenditures	2,500	1,148	1,352
Capital Outlay	711,102	668,840	42,262
Debt Service:			
Interest and Fiscal Charges	473	473	0
Total Expenditures	6,401,876	5,837,858	564,018
Excess (Deficiency) of Revenues Over (Under) Expenditures:	(757,676)	(56,331)	701,345
Other Financing Sources (Uses):			
Operating Transfers In	40,000	20,000	(20,000)
Operating Transfers Out	(195,327)	(195,327)	0
Advances Out	(4,200)	(4,200)	0
Total Other Financing Sources (Uses)	(159,527)	(179,527)	(20,000)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(917,203)	(235,858)	681,345
Fund Balance at Beginning of Year	647,552	647,552	0
Prior Year Encumbrances	269,651	269,651	0
Fund Balance at End of Year	\$0	\$681,345	\$681,345

LICKING COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
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BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

COMMUNITY MRDD FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Taxes	\$5,112,000	\$5,210,669	\$98,669
Intergovernmental Revenues	3,793,360	3,914,661	121,301
Charges for Services	665,840	737,049	71,209
All Other Revenues	73,100	203,824	130,724
Total Revenues	9,644,300	10,066,203	421,903
Expenditures:			
Human Services:			
Starlight School:			
Personal Services	573,337	540,675	32,662
Contractual Services	520,790	478,791	41,999
Materials and Supplies	33,500	23,445	10,055
Other Expenditures	12,997	10,264	2,733
Capital Outlay	8,000	1,000	7,000
Total Starlight School	1,148,624	1,054,175	94,449
Community MRDD Service:			
Personal Services	7,024,181	6,675,772	348,409
Contractual Services	1,067,048	947,035	120,013
Materials and Supplies	263,499	256,766	6,733
Other Expenditures	445,417	326,433	118,984
Capital Outlay	186,868	117,444	69,424
Total Community MRDD Service	8,987,013	8,323,450	663,563
Total Expenditures	10,135,637	9,377,625	758,012
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(491,337)	688,578	1,179,915
Fund Balance at Beginning of Year	3,553,012	3,553,012	0
Prior Year Encumbrances	101,751	101,751	0
Fund Balance at End of Year	\$3,163,426	\$4,343,341	\$1,179,915

LICKING COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
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BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
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RECYCLE DROP-OFF FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$157,898	\$159,756	\$1,858
Total Revenues	157,898	159,756	1,858
<u>Expenditures:</u>			
Public Works:			
Recycling Drop Off:			
Contractual Services	128,369	105,399	22,970
Materials and Supplies	21,483	15,944	5,539
Capital Outlay	29,640	29,640	0
Total Expenditures	179,492	150,983	28,509
Excess (Deficiency) of Revenues Over (Under) Expenditures	(21,594)	8,773	30,367
<u>Other Financing Sources (Uses):</u>			
Operating Transfers Out	(60,941)	(60,941)	0
Total Other Financing Sources (Uses)	(60,941)	(60,941)	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(82,535)	(52,168)	30,367
Fund Balance at Beginning of Year	72,475	72,475	0
Prior Year Encumbrances	10,060	10,060	0
Fund Balance at End of Year	\$0	\$30,367	\$30,367

LICKING COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
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SPECIAL REVENUE FUNDS
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ADULT PROBATION FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$276,578	\$305,991	\$29,413
Total Revenues	276,578	305,991	29,413
<u>Expenditures:</u>			
Public Safety:			
Corrections Planning Grant:			
Personal Services	209,175	198,683	10,492
Capital Outlay	7,500	7,500	0
Total Corrections Planning Grant	216,675	206,183	10,492
Probation Supervision:			
Contractual Services	16,094	9,959	6,135
Materials and Supplies	5,032	2,922	2,110
Other Expenditures	1,000	0	1,000
Capital Outlay	17,250	16,696	554
Total Probation Supervision	39,376	29,577	9,799
Jail Diversion Grant:			
Personal Services	46,765	42,482	4,283
Contractual Services	9,330	9,132	198
Materials and Supplies	6,363	5,535	828
Total Jail Diversion Grant	62,458	57,149	5,309
Total Expenditures	318,509	292,909	25,600
Excess (Deficiency) of Revenues Over (Under) Expenditures	(41,931)	13,082	55,013
Fund Balance at Beginning of Year	81,394	81,394	0
Prior Year Encumbrances	876	876	0
Fund Balance at End of Year	\$40,339	\$95,352	\$55,013

LICKING COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
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BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

PLANNING FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental Revenues	\$679,766	\$1,125,464	\$445,698
Investment Earnings	15,900	20,877	4,977
All Other Revenues	147,434	170,836	23,402
Total Revenues	<u>843,100</u>	<u>1,317,177</u>	<u>474,077</u>
Expenditures:			
Community Development:			
Community Development:			
Contractual Services	34,691	10,628	24,063
Materials and Supplies	1,665	1,279	386
Other Expenditures	4,081	3,232	849
Capital Outlay	2,000	1,487	513
Total Community Development	<u>42,437</u>	<u>16,626</u>	<u>25,811</u>
District 17 PWIC:			
Contractual Services	46,000	43,148	2,852
Total District 17 PWIC	<u>46,000</u>	<u>43,148</u>	<u>2,852</u>
Community Development Grant:			
Contractual Services	1,617,664	1,404,858	212,806
Total Community Development Grant	<u>1,617,664</u>	<u>1,404,858</u>	<u>212,806</u>
Total Expenditures	<u>1,706,101</u>	<u>1,464,632</u>	<u>241,469</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(863,001)	(147,455)	715,546
Other Financing Sources (Uses):			
Advances Out	(100,000)	(100,000)	0
Total Other Financing Sources (Uses)	<u>(100,000)</u>	<u>(100,000)</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(963,001)	(247,455)	715,546
Fund Balance at Beginning of Year	1,050,281	1,050,281	0
Prior Year Encumbrances	95,595	95,595	0
Fund Balance at End of Year	<u>\$182,875</u>	<u>\$898,421</u>	<u>\$715,546</u>

LICKING COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
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BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
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LITTER CONTROL FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$185,959	\$164,380	(\$21,579)
All Other Revenues	0	139	139
Total Revenues	185,959	164,519	(21,440)
<u>Expenditures:</u>			
Public Works:			
Litter Control SWD:			
Personal Services	123,295	103,585	19,710
Contractual Services	26,743	21,103	5,640
Materials and Supplies	2,115	1,682	433
Other Expenditures	34,622	30,741	3,881
Total Litter Control SWD	186,775	157,111	29,664
Litter Control ODNR:			
Contractual Services	60,888	43,269	17,619
Materials and Supplies	799	347	452
Total Litter Control ODNR	61,687	43,616	18,071
Total Expenditures	248,462	200,727	47,735
Excess (Deficiency) of Revenues Over (Under) Expenditures	(62,503)	(36,208)	26,295
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	71,094	60,941	(10,153)
Operating Transfers Out	(7,253)	(6,919)	334
Advances Out	(8,000)	(8,000)	0
Total Other Financing Sources (Uses)	55,841	46,022	(9,819)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(6,662)	9,814	16,476
Fund Balance at Beginning of Year	62,167	62,167	0
Prior Year Encumbrances	7,680	7,680	0
Fund Balance at End of Year	\$63,185	\$79,661	\$16,476

LICKING COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
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BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
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CHILD SUPPORT ENFORCEMENT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$3,170,000	\$2,881,459	(\$288,541)
Charges for Services	340,000	336,998	(3,002)
Total Revenues	3,510,000	3,218,457	(291,543)
<u>Expenditures:</u>			
Human Services:			
Child Support Enforcement:			
Personal Services	3,106,469	3,008,094	98,375
Contractual Services	775,000	625,205	149,795
Materials and Supplies	66,000	56,005	9,995
Other Expenditures	14,034	12,059	1,975
Capital Outlay	20,000	13,844	6,156
Total Expenditures	3,981,503	3,715,207	266,296
Excess (Deficiency) of Revenues Over (Under) Expenditures	(471,503)	(496,750)	(25,247)
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	300,000	300,000	0
Total Other Financing Sources (Uses)	300,000	300,000	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(171,503)	(196,750)	(25,247)
Fund Balance at Beginning of Year	110,759	110,759	0
Prior Year Encumbrances	103,807	103,807	0
Fund Balance at End of Year	\$43,063	\$17,816	(\$25,247)

LICKING COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
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FOR THE YEAR ENDED DECEMBER 31, 2002

SENIOR CITIZEN LEVY FUND

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$1,551,000	\$1,584,490	\$33,490
Intergovernmental Revenues	<u>99,000</u>	<u>95,650</u>	<u>(3,350)</u>
Total Revenues	<u>1,650,000</u>	<u>1,680,140</u>	<u>30,140</u>
<u>Expenditures:</u>			
Human Services:			
Senior Citizens Levy:			
Contractual Services	<u>1,697,003</u>	<u>1,697,003</u>	<u>0</u>
Total Expenditures	<u>1,697,003</u>	<u>1,697,003</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(47,003)	(16,863)	30,140
Fund Balance at Beginning of Year	<u>683,091</u>	<u>683,091</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$636,088</u></u>	<u><u>\$666,228</u></u>	<u><u>\$30,140</u></u>

LICKING COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
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INDIGENT GUARDIANSHIP FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Fines and Forfeitures	\$24,800	\$20,983	(\$3,817)
Total Revenues	24,800	20,983	(3,817)
<u>Expenditures:</u>			
General Government:			
Indigent Guardianship:			
Other Expenditures	40,000	31,235	8,765
Total Expenditures	40,000	31,235	8,765
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,200)	(10,252)	4,948
Fund Balance at Beginning of Year	45,793	45,793	0
Fund Balance at End of Year	\$30,593	\$35,541	\$4,948

LICKING COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
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BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

LEGAL RESEARCH FUND

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	<u>\$40,900</u>	<u>\$50,165</u>	<u>\$9,265</u>
Total Revenues	<u>40,900</u>	<u>50,165</u>	<u>9,265</u>
<u>Expenditures:</u>			
General Government:			
Juvenile Computer Legal Research:			
Contractual Services	<u>2,550</u>	<u>1,664</u>	<u>886</u>
Total Juvenile Computer Legal Research	<u>2,550</u>	<u>1,664</u>	<u>886</u>
Probate Computer Research:			
Contractual Services	<u>5,000</u>	<u>3,000</u>	<u>2,000</u>
Total Probate Computer Research	<u>5,000</u>	<u>3,000</u>	<u>2,000</u>
Common Pleas Computer Research:			
Contractual Services	<u>13,878</u>	<u>6,878</u>	<u>7,000</u>
Total Common Pleas Computer Research	<u>13,878</u>	<u>6,878</u>	<u>7,000</u>
Clerk of Courts Computer Research:			
Contractual Services	<u>65,880</u>	<u>35,405</u>	<u>30,475</u>
Total Clerk of Courts Computer Research	<u>65,880</u>	<u>35,405</u>	<u>30,475</u>
Total Expenditures	<u>87,308</u>	<u>46,947</u>	<u>40,361</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(46,408)	3,218	49,626
Fund Balance at Beginning of Year	80,606	80,606	0
Prior Year Encumbrances	<u>7,758</u>	<u>7,758</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$41,956</u></u>	<u><u>\$91,582</u></u>	<u><u>\$49,626</u></u>

LICKING COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
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BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

COMPUTER REPLACEMENT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$28,200	\$25,587	(\$2,613)
Total Revenues	28,200	25,587	(2,613)
<u>Expenditures:</u>			
General Government:			
Probate Court:			
Capital Outlay	20,944	14,434	6,510
Total Probate Court	20,944	14,434	6,510
Juvenile Court:			
Capital Outlay	45,536	16,013	29,523
Total Juvenile Court	45,536	16,013	29,523
Domestic Court:			
Capital Outlay	15,000	3,520	11,480
Total Domestic Court	15,000	3,520	11,480
Total Expenditures	81,480	33,967	47,513
Excess (Deficiency) of Revenues Over (Under) Expenditures	(53,280)	(8,380)	44,900
Fund Balance at Beginning of Year	58,103	58,103	0
Prior Year Encumbrances	1,888	1,888	0
Fund Balance at End of Year	\$6,711	\$51,611	\$44,900

LICKING COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
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CERTIFICATE OF TITLE FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$616,000	\$669,123	\$53,123
Total Revenues	616,000	669,123	53,123
<u>Expenditures:</u>			
General Government:			
Certificate of Title:			
Personal Services	509,108	495,923	13,185
Contractual Services	102,770	96,361	6,409
Materials and Supplies	11,614	8,564	3,050
Other Expenditures	8,200	2,931	5,269
Capital Outlay	14,500	12,932	1,568
Total Expenditures	646,192	616,711	29,481
Excess (Deficiency) of Revenues Over (Under) Expenditures	(30,192)	52,412	82,604
Fund Balance at Beginning of Year	642,572	642,572	0
Prior Year Encumbrances	114	114	0
Fund Balance at End of Year	\$612,494	\$695,098	\$82,604

LICKING COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
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COUNTY RECORDER EQUIPMENT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$178,000	\$200,656	\$22,656
Total Revenues	178,000	200,656	22,656
<u>Expenditures:</u>			
General Government:			
Recorder's Equipment:			
Capital Outlay	127,440	117,434	10,006
Total Expenditures	127,440	117,434	10,006
Excess (Deficiency) of Revenues Over (Under) Expenditures	50,560	83,222	32,662
Fund Balance at Beginning of Year	290,397	290,397	0
Prior Year Encumbrances	27,440	27,440	0
Fund Balance at End of Year	\$368,397	\$401,059	\$32,662

LICKING COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
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SPECIAL REVENUE FUNDS
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PROJECT IMPACT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$209,422	\$147,735	(\$61,687)
Total Revenues	209,422	147,735	(61,687)
<u>Expenditures:</u>			
Public Safety:			
Project Impact:			
Contractual Services	313,599	222,459	91,140
Other Expenditures	5,000	5,000	0
Total Expenditures	318,599	227,459	91,140
Excess (Deficiency) of Revenues Over (Under) Expenditures	(109,177)	(79,724)	29,453
<u>Other Financing Sources (Uses):</u>			
Advances In	100,000	100,000	0
Total Other Financing Sources (Uses)	100,000	100,000	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(9,177)	20,276	29,453
Fund Balance at Beginning of Year	1	1	0
Prior Year Encumbrances	9,176	9,176	0
Fund Balance at End of Year	\$0	\$29,453	\$29,453

LICKING COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
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MULTI-SYSTEMIC THERAPY FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$0	\$143	\$143
Total Revenues	0	143	143
<u>Expenditures:</u>			
Health:			
Multi-Systemic Therapy:			
Personal Services	70,944	23,984	46,960
Other Expenditures	2,500	646	1,854
Total Expenditures	73,444	24,630	48,814
Excess (Deficiency) of Revenues Over (Under) Expenditures	(73,444)	(24,487)	48,957
Fund Balance at Beginning of Year	73,444	73,444	0
Fund Balance at End of Year	\$0	\$48,957	\$48,957

LICKING COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
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BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

LOCAL DELINQUENCY PREVENTION PROGRAM FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$76,499	\$76,499	\$0
Total Revenues	76,499	76,499	0
<u>Expenditures:</u>			
General Government:			
Local Delinquency Prevention Program:			
Contractual Services	76,499	64,902	11,597
Total Expenditures	76,499	64,902	11,597
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	0	11,597	11,597
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$11,597	\$11,597

LICKING COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
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SPECIAL REVENUE FUNDS
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JUVENILE INDIGENT ALCOHOL TREATMENT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Fines and Forfeitures	\$0	\$300	\$300
Total Revenues	0	300	300
<u>Expenditures:</u>			
Public Safety:			
Juvenile Indigent Alcohol Treatment Fund:			
Contractual Services	16,248	13,485	2,763
Total Expenditures	16,248	13,485	2,763
Excess (Deficiency) of Revenues Over (Under) Expenditures	(16,248)	(13,185)	3,063
Fund Balance at Beginning of Year	16,248	16,248	0
Fund Balance at End of Year	\$0	\$3,063	\$3,063

LICKING COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
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FAMILY AND CHILDREN FIRST FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$679,150	\$686,112	\$6,962
Total Revenues	679,150	686,112	6,962
<u>Expenditures:</u>			
Human Services:			
Family and Children First:			
Contractual Services	754,735	678,105	76,630
Materials and Supplies	7,157	6,983	174
Total Expenditures	761,892	685,088	76,804
Excess (Deficiency) of Revenues Over (Under) Expenditures	(82,742)	1,024	83,766
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	25,000	25,000	0
Total Other Financing Sources (Uses)	25,000	25,000	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(57,742)	26,024	83,766
Fund Balance at Beginning of Year	101,097	101,097	0
Prior Year Encumbrances	55,571	55,571	0
Fund Balance at End of Year	\$98,926	\$182,692	\$83,766

LICKING COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

COMMUNITY BASED FACILITY FUND

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$1,610,249	\$1,615,152	\$4,903
Total Revenues	1,610,249	1,615,152	4,903
<u>Expenditures:</u>			
Public Safety:			
Community Based Facility:			
Personal Services	1,232,831	1,160,462	72,369
Contractual Services	253,344	187,054	66,290
Materials and Supplies	138,805	111,632	27,173
Other Expenditures	105,104	105,104	0
Capital Outlay	62,451	52,102	10,349
Total Expenditures	1,792,535	1,616,354	176,181
Excess (Deficiency) of Revenues Over (Under) Expenditures	(182,286)	(1,202)	181,084
Fund Balance at Beginning of Year	284,755	284,755	0
Prior Year Encumbrances	24,719	24,719	0
Fund Balance at End of Year	\$127,188	\$308,272	\$181,084

LICKING COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

EMERGENCY PLANNING FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental Revenues	\$0	\$35,248	\$35,248
Total Revenues	0	35,248	35,248
Expenditures:			
Public Safety:			
Emergency Planning:			
Contractual Services	2,000	1,196	804
Other Expenditures	69,356	41,587	27,769
Total Expenditures	71,356	42,783	28,573
Excess (Deficiency) of Revenues Over (Under) Expenditures	(71,356)	(7,535)	63,821
Fund Balance at Beginning of Year	69,511	69,511	0
Prior Year Encumbrances	2,356	2,356	0
Fund Balance at End of Year	\$511	\$64,332	\$63,821

LICKING COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

GRANVILLE SOUTH SANITARY SEWER FUND

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

LICKING COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

SOUTHWEST LICKING WATERSHED FUND

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Total Expenditures	0	0	0
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><u>\$23</u></u>	<u><u>\$23</u></u>	<u><u>\$0</u></u>

LICKING COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

JOHNSTOWN-MONROE SEWER FUND

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Total Expenditures	0	0	0
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><u>\$60,329</u></u>	<u><u>\$60,329</u></u>	<u><u>\$0</u></u>

LICKING COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

CONDUCT OF BUSINESS FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Licenses and Permits	\$0	\$1,105	\$1,105
Total Revenues	0	1,105	1,105
<u>Expenditures:</u>			
Human Services:			
Conduct of Business:			
Other Expenditures	3,000	270	2,730
Total Expenditures	3,000	270	2,730
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,000)	835	3,835
Fund Balance at Beginning of Year	7,192	7,192	0
Fund Balance at End of Year	<u>\$4,192</u>	<u>\$8,027</u>	<u>\$3,835</u>

LICKING COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

BUILDINGS AND FLOOD PLAIN FUND

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	16,805	16,805	0
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)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

DOMESTIC VIOLENCE FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Licenses and Permits	\$0	\$42,979	\$42,979
Total Revenues	0	42,979	42,979
<u>Expenditures:</u>			
Human Services:			
Domestic Violence:			
Contractual Services	0	42,647	(42,647)
Total Expenditures	0	42,647	(42,647)
Excess (Deficiency) of Revenues Over (Under) Expenditures:	0	332	332
Fund Balance at Beginning of Year	22,650	22,650	0
Fund Balance at End of Year	\$22,650	\$22,982	\$332

LICKING COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

BICENTENNIAL BELL FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
All Other Revenues	\$0	\$220	\$220
Total Revenues	0	220	220
<u>Expenditures:</u>			
General Government:			
Bicentennial Bell:			
Personal Services	11,000	11,000	0
Total Expenditures	11,000	11,000	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,000)	(10,780)	220
<u>Other Financing Sources (Uses):</u>			
Advances In	11,000	11,000	0
Total Other Financing Sources (Uses)	11,000	11,000	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	220	220
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	\$0	\$220	\$220

LICKING COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

INDIGENT COUNCIL FEES FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$0	\$12,465	\$12,465
Total Revenues	0	12,465	12,465
<u>Expenditures:</u>			
General Government:			
Indigent Council Fees:			
Contractual Services	0	20,670	(20,670)
Total Expenditures	0	20,670	(20,670)
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(8,205)	(8,205)
Fund Balance at Beginning of Year	36,431	36,431	0
Fund Balance at End of Year	\$36,431	\$28,226	(\$8,205)

LICKING COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

CORONERS LABORATORY FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$60,300	\$86,202	\$25,902
Total Revenues	60,300	86,202	25,902
<u>Expenditures:</u>			
General Government:			
Coroners Laboratory:			
Materials and Supplies	50,932	40,950	9,982
Total Expenditures	50,932	40,950	9,982
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	9,368	45,252	35,884
Fund Balance at Beginning of Year	33,576	33,576	0
Prior Year Encumbrances	932	932	0
Fund Balance at End of Year	\$43,876	\$79,760	\$35,884

LICKING COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

DELINQUENT TAX COLLECTION FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$192,500	\$271,732	\$79,232
Total Revenues	192,500	271,732	79,232
<u>Expenditures:</u>			
General Government:			
Real Estate Tax Collection:			
Personal Services	152,089	141,359	10,730
Contractual Services	123,836	77,974	45,862
Materials and Supplies	2,278	897	1,381
Other Expenditures	500	0	500
Capital Outlay	3,600	2,683	917
Total Expenditures	282,303	222,913	59,390
Excess (Deficiency) of Revenues Over (Under) Expenditures	(89,803)	48,819	138,622
<u>Other Financing Sources (Uses):</u>			
Transfers In	7,500	7,500	0
Total Other Financing Sources (Uses)	7,500	7,500	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(82,303)	56,319	138,622
Fund Balance at Beginning of Year	684,158	684,158	0
Prior Year Encumbrances	4,457	4,457	0
Fund Balance at End of Year	\$606,312	\$744,934	\$138,622

LICKING COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

LAW ENFORCEMENT EDUCATION FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Fines and Forfeitures	\$3,100	\$2,312	(\$788)
Total Revenues	3,100	2,312	(788)
<u>Expenditures:</u>			
Public Safety:			
Law Enforcement Education:			
Contractual Services	10,000	0	10,000
Total Expenditures	10,000	0	10,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,900)	2,312	9,212
Fund Balance at Beginning of Year	17,275	17,275	0
Fund Balance at End of Year	\$10,375	\$19,587	\$9,212

LICKING COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

OPEN SPACE AND RECREATION FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$0	\$6,341	\$6,341
Total Revenues	0	6,341	6,341
<u>Expenditures:</u>			
Community Development:			
Open Space and Recreation:			
Contractual Services	23,000	0	23,000
Total Expenditures	23,000	0	23,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(23,000)	6,341	29,341
Fund Balance at Beginning of Year	23,816	23,816	0
Fund Balance at End of Year	\$816	\$30,157	\$29,341

LICKING COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

DEPARTMENT OF YOUTH SERVICES FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$255,625	\$251,951	(\$3,674)
All Other Revenues	0	342	342
Total Revenues	255,625	252,293	(3,332)
<u>Expenditures:</u>			
Public Safety:			
Department of Youth Services:			
Personal Services	287,198	266,639	20,559
Contractual Services	34,134	31,400	2,734
Other Expenditures	9,016	4,253	4,763
Total Department of Youth Services	330,348	302,292	28,056
Americorps Grant:			
Personal Services	19,738	16,413	3,325
Contractual Services	290	41	249
Materials and Supplies	299	80	219
Other Expenditures	5,954	5,954	0
Total Americorps Grant	26,281	22,488	3,793
Total Expenditures	356,629	324,780	31,849
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(101,004)	(72,487)	28,517
Fund Balance at Beginning of Year	319,008	319,008	0
Prior Year Encumbrances	1,333	1,333	0
Fund Balance at End of Year	\$219,337	\$247,854	\$28,517

LICKING COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

TRANSIT BOARD FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$404,028	\$438,079	\$34,051
Charges for Services	94,772	101,970	7,198
Total Revenues	498,800	540,049	41,249
<u>Expenditures:</u>			
General Government:			
Transit Board:			
Personal Services	143,700	142,088	1,612
Contractual Services	429,002	412,669	16,333
Materials and Supplies	915	523	392
Other Expenditures	11,320	5,959	5,361
Total Expenditures	584,937	561,239	23,698
Excess (Deficiency) of Revenues Over (Under) Expenditures	(86,137)	(21,190)	64,947
Fund Balance at Beginning of Year	66,469	66,469	0
Prior Year Encumbrances	19,737	19,737	0
Fund Balance at End of Year	\$69	\$65,016	\$64,947

LICKING COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

DITCH MAINTENANCE FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Special Assessments	\$13,933	\$48,317	\$34,384
Total Revenues	13,933	48,317	34,384
<u>Expenditures:</u>			
Public Works:			
Rotary Ditch Maintenance:			
Capital Outlay	141,794	138,087	3,707
Debt Service:			
Interest and Fiscal Charges	356	356	0
Total Expenditures	142,150	138,443	3,707
Excess (Deficiency) of Revenues Over (Under) Expenditures	(128,217)	(90,126)	38,091
<u>Other Financing Sources (Uses):</u>			
Advances Out	(1,148)	(1,148)	0
Total Other Financing Sources (Uses)	(1,148)	(1,148)	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(129,365)	(91,274)	38,091
Fund Balance at Beginning of Year	233,448	233,448	0
Prior Year Encumbrances	30,004	30,004	0
Fund Balance at End of Year	\$134,087	\$172,178	\$38,091

DEBT SERVICE FUNDS

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

General Obligation Debt Fund

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

Special Assessment Debt Fund

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

LICKING COUNTY, OHIO
COMBINING BALANCE SHEET
DEBT SERVICE FUNDS
DECEMBER 31, 2002

	<u>General Obligation Debt Fund</u>	<u>Special Assessment Debt Fund</u>	<u>Totals</u>
<u>Assets:</u>			
Cash and Cash Equivalents	\$2,621,729	\$168,932	\$2,790,661
Due from Other Funds	0	84,516	84,516
Total Assets	<u>\$2,621,729</u>	<u>\$253,448</u>	<u>\$2,875,177</u>
<u>Liabilities and Fund Equity:</u>			
Liabilities:			
Deferred Revenue	\$0	\$84,516	\$84,516
Total Liabilities	<u>0</u>	<u>84,516</u>	<u>84,516</u>
Fund Equity:			
Reserved for Debt Service	<u>2,621,729</u>	<u>168,932</u>	<u>2,790,661</u>
Total Fund Equity	<u>2,621,729</u>	<u>168,932</u>	<u>2,790,661</u>
Total Liabilities and Fund Equity	<u>\$2,621,729</u>	<u>\$253,448</u>	<u>\$2,875,177</u>

LICKING COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>General Obligation Debt Fund</u>	<u>Special Assessment Debt Fund</u>	<u>Totals</u>
<u>Revenues</u>			
Charges for Services	\$242,204	\$0	\$242,204
Special Assessments	0	46,055	46,055
Total Revenues	<u>242,204</u>	<u>46,055</u>	<u>288,259</u>
<u>Expenditures</u>			
Debt Service:			
Principal Retirement	811,056	33,740	844,796
Interest and Fiscal Charges	852,718	5,121	857,839
Total Expenditures	<u>1,663,774</u>	<u>38,861</u>	<u>1,702,635</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,421,570)	7,194	(1,414,376)
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	<u>1,120,327</u>	<u>0</u>	<u>1,120,327</u>
Total Other Financing Sources (Uses)	<u>1,120,327</u>	<u>0</u>	<u>1,120,327</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(301,243)	7,194	(294,049)
Fund Balance at Beginning of Year	<u>2,922,972</u>	<u>161,738</u>	<u>3,084,710</u>
Fund Balance at End of Year	<u>\$2,621,729</u>	<u>\$168,932</u>	<u>\$2,790,661</u>

LICKING COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

GENERAL OBLIGATION DEBT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$225,000	\$242,204	\$17,204
Total Revenues	225,000	242,204	17,204
<u>Expenditures:</u>			
Debt Service:			
Principal Retirement	812,204	811,056	1,148
Interest and Fiscal Charges	919,123	852,718	66,405
Total Expenditures	1,731,327	1,663,774	67,553
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,506,327)	(1,421,570)	84,757
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	1,151,573	1,120,327	(31,246)
Total Other Financing Sources (Uses)	1,151,573	1,120,327	(31,246)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(354,754)	(301,243)	53,511
Fund Balance at Beginning of Year	2,922,972	2,922,972	0
Fund Balance at End of Year	\$2,568,218	\$2,621,729	\$53,511

LICKING COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

SPECIAL ASSESSMENT DEBT FUND

	Budget Revised	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Special Assessments	\$148,000	\$46,055	(\$101,945)
Total Revenues	<u>148,000</u>	<u>46,055</u>	<u>(101,945)</u>
<u>Expenditures:</u>			
Debt Service:			
Principal Retirement	33,740	33,740	0
Interest and Fiscal Charges	269,910	5,121	264,789
Total Expenditures	<u>303,650</u>	<u>38,861</u>	<u>264,789</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(155,650)	7,194	162,844
Fund Balance at Beginning of Year	<u>161,738</u>	<u>161,738</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$6,088</u></u>	<u><u>\$168,932</u></u>	<u><u>\$162,844</u></u>



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

Permanent Improvement Fund

To account for the cost of various buildings, remodeling projects and for certain major purchases of capital improvements.

Road Projects Fund

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

Airport Construction Fund

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

Capital Grants Fund

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

Bike Path Fund

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

Ditch Construction Fund

To account for the costs associated with ditch construction.

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
CAPITAL PROJECTS FUNDS
DECEMBER 31, 2002

	Permanent Improvement Fund	Road Projects Fund	Airport Construction Fund	Capital Grants Fund
Assets:				
Cash and Cash Equivalents	\$2,841,358	\$53,089	\$121	\$46,830
Investments	950,560	0	0	0
Receivables (net of allowances for doubtful accounts):				
Interest	1,222	0	0	17
Due from Other Funds	0	0	0	0
Total Assets	<u>\$3,793,140</u>	<u>\$53,089</u>	<u>\$121</u>	<u>\$46,847</u>
Liabilities and Fund Equity:				
Liabilities:				
Accounts Payable	\$0	\$0	\$0	\$1,398
Interfund Loans Payable	120,164	0	0	0
Accrued Interest Payable	24,771	0	0	0
Deferred Revenue	0	0	0	0
General Obligation Notes Payable	1,450,000	0	0	0
Special Assessment Notes Payable	0	0	0	0
Total Liabilities	<u>1,594,935</u>	<u>0</u>	<u>0</u>	<u>1,398</u>
Fund Equity:				
Fund Balance:				
Reserved for Encumbrances	458,555	0	0	12,385
Unreserved	1,739,650	53,089	121	33,064
Total Fund Equity	<u>2,198,205</u>	<u>53,089</u>	<u>121</u>	<u>45,449</u>
Total Liabilities and Fund Equity	<u>\$3,793,140</u>	<u>\$53,089</u>	<u>\$121</u>	<u>\$46,847</u>

Bike Path Fund	Ditch Construction Fund	Computer Acquisition Fund	Special Assessment Construction Fund	Totals
\$14,675	\$8,007	\$13,575	\$66,474	\$3,044,129
0	0	0	0	950,560
0	0	0	0	1,239
0	0	0	193,533	193,533
<u>\$14,675</u>	<u>\$8,007</u>	<u>\$13,575</u>	<u>\$260,007</u>	<u>\$4,189,461</u>
\$6,356	\$0	\$0	\$0	\$7,754
0	0	0	0	120,164
0	0	0	5,382	30,153
0	0	0	193,533	193,533
0	0	0	0	1,450,000
0	0	0	80,000	80,000
<u>6,356</u>	<u>0</u>	<u>0</u>	<u>278,915</u>	<u>1,881,604</u>
7,564	0	0	0	478,504
755	8,007	13,575	(18,908)	1,829,353
8,319	8,007	13,575	(18,908)	2,307,857
<u>\$14,675</u>	<u>\$8,007</u>	<u>\$13,575</u>	<u>\$260,007</u>	<u>\$4,189,461</u>

LICKING COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

	Permanent Improvement Fund	Road Projects Fund	Airport Construction Fund
<u>Revenues:</u>			
Intergovernmental Revenues	\$631,678	\$0	\$0
Investment Earnings	27,176	0	0
Special Assessments	0	0	0
All Other Revenues	1,749	0	0
Total Revenues	660,603	0	0
<u>Expenditures:</u>			
Capital Outlay	1,841,675	0	0
Debt Service:			
Interest and Fiscal Charges	24,771	0	0
Total Expenditures	1,866,446	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,205,843)	0	0
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	0	0	0
Operating Transfers Out	0	0	0
Total Other Financing Sources (Uses)	0	0	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,205,843)	0	0
Fund Balance at Beginning of Year	3,404,048	53,089	121
Fund Balance (Deficit) at End of Year	\$2,198,205	\$53,089	\$121

Capital Grants Fund	Bike Path Fund	Ditch Construction Fund	Computer Acquisition Fund	Special Assessment Construction Fund	Totals
\$0	\$0	\$0	\$0	\$0	\$631,678
18,324	0	0	0	527	46,027
0	0	546	0	45,913	46,459
0	25	0	0	0	1,774
<u>18,324</u>	<u>25</u>	<u>546</u>	<u>0</u>	<u>46,440</u>	<u>725,938</u>
39,872	220,977	0	0	70,741	2,173,265
0	0	0	0	5,382	30,153
<u>39,872</u>	<u>220,977</u>	<u>0</u>	<u>0</u>	<u>76,123</u>	<u>2,203,418</u>
(21,548)	(220,952)	546	0	(29,683)	(1,477,480)
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>
(21,548)	(220,952)	546	0	(29,683)	(1,477,480)
66,997	229,271	7,461	13,575	10,775	3,785,337
<u>\$45,449</u>	<u>\$8,319</u>	<u>\$8,007</u>	<u>\$13,575</u>	<u>(\$18,908)</u>	<u>\$2,307,857</u>

LICKING COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

PERMANENT IMPROVEMENT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$1,089,400	\$631,678	(\$457,722)
Investment Earnings	15,600	30,742	15,142
All Other Revenues	1,749	1,749	0
Total Revenues	<u>1,106,749</u>	<u>664,169</u>	<u>(442,580)</u>
<u>Expenditures:</u>			
Capital Outlay:			
Permanent Improvement:			
Capital Outlay	<u>3,271,934</u>	<u>2,350,221</u>	<u>921,713</u>
Total Expenditures	<u>3,271,934</u>	<u>2,350,221</u>	<u>921,713</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,165,185)	(1,686,052)	479,133
<u>Other Financing Sources (Uses):</u>			
Proceeds from General Obligation Notes	1,450,000	1,450,000	0
Operating Transfers Out	(1,676,481)	0	1,676,481
Advances Out	(1,097,289)	(497,289)	600,000
Total Other Financing Sources (Uses)	<u>(1,323,770)</u>	<u>952,711</u>	<u>2,276,481</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(3,488,955)	(733,341)	2,755,614
Fund Balance at Beginning of Year	3,119,695	3,119,695	0
Prior Year Encumbrances	933,447	933,447	0
Fund Balance at End of Year	<u>\$564,187</u>	<u>\$3,319,801</u>	<u>\$2,755,614</u>

LICKING COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

ROAD PROJECTS FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Total Expenditures	0	0	0
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	53,089	53,089	0
Fund Balance at End of Year	<u>\$53,089</u>	<u>\$53,089</u>	<u>\$0</u>

LICKING COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

AIRPORT CONSTRUCTION FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	121	121	0
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)
CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

CAPITAL GRANTS FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Investment Earnings	\$18,310	\$18,335	\$25
Total Revenues	<u>18,310</u>	<u>18,335</u>	<u>25</u>
<u>Expenditures:</u>			
Capital Outlay:			
Capital Grants:			
Capital Outlay	75,563	57,455	18,108
Total Expenditures	<u>75,563</u>	<u>57,455</u>	<u>18,108</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(57,253)	(39,120)	18,133
Fund Balance at Beginning of Year	63,643	63,643	0
Prior Year Encumbrances	9,922	9,922	0
Fund Balance at End of Year	<u><u>\$16,312</u></u>	<u><u>\$34,445</u></u>	<u><u>\$18,133</u></u>

LICKING COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

BIKE PATH FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
All Other Revenues	\$50,000	\$25	(\$49,975)
Total Revenues	<u>50,000</u>	<u>25</u>	<u>(49,975)</u>
<u>Expenditures:</u>			
Capital Outlay:			
Bike Path:			
Capital Outlay	243,855	228,541	15,314
Total Expenditures	<u>243,855</u>	<u>228,541</u>	<u>15,314</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(193,855)	(228,516)	(34,661)
Fund Balance at Beginning of Year	35,416	35,416	0
Prior Year Encumbrances	193,855	193,855	0
Fund Balance at End of Year	<u><u>\$35,416</u></u>	<u><u>\$755</u></u>	<u><u>(\$34,661)</u></u>

LICKING COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

DITCH CONSTRUCTION FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Special Assessments	\$0	\$546	\$546
Total Revenues	0	546	546
<u>Expenditures:</u>			
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	546	546
Fund Balance at Beginning of Year	7,461	7,461	0
Fund Balance at End of Year	\$7,461	\$8,007	\$546

LICKING COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

COMPUTER ACQUISITION FUND

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	13,575	13,575	0
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)
CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

SPECIAL ASSESSMENT CONSTRUCTION FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Investment Earnings	\$0	\$527	\$527
Special Assessments	0	45,913	45,913
Total Revenues	0	46,440	46,440
<u>Expenditures:</u>			
Capital Outlay:			
Special Assessment:			
Capital Outlay	80,000	70,741	9,259
Total Expenditures	80,000	70,741	9,259
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(80,000)	(24,301)	55,699
<u>Other Financing Sources (Uses):</u>			
Proceeds from Special Assessment Notes	80,000	80,000	0
Total Other Financing Sources (Uses)	80,000	80,000	0
Excess (Deficiency) of Revenues			
and Other Financing Sources Over (Under)			
Expenditures and Other Financing Uses	0	55,699	55,699
Fund Balance at Beginning of Year	10,775	10,775	0
Fund Balance at End of Year	\$10,775	\$66,474	\$55,699

The Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprise - where the intent of the County is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or where the County has decided that periodic determination of net income is appropriate for accountability purposes.

Water Fund

To account for the distribution of treated water to individuals and commercial users in the Harbor Hills area, and to account for monies received from new users who paid a one-time tap-in fee for the use of the Beechwood Trails Water System.

Wastewater Fund

To account for revenue received from special assessments and federal funds for the construction of the Buckeye Lake Sewer System, and to account for sanitary sewer and water services provided to individuals and commercial users in the Prescott Estate Water and Sewer District.

LICKING COUNTY, OHIO
COMBINING BALANCE SHEET
ENTERPRISE FUNDS
DECEMBER 31, 2002

	<u>Water</u>	<u>Wastewater</u>	<u>Totals</u>
<u>Assets:</u>			
Cash and Cash Equivalents	\$233,673	\$1,647,498	\$1,881,171
Investments	0	442,385	442,385
Receivables (net of allowance for doubtful accounts):			
Accounts	49,560	216,196	265,756
Interest	0	4,304	4,304
Interfund Loans Receivable	0	2,565	2,565
Inventory of Supplies at Cost	0	31,271	31,271
Restricted Assets:			
Cash and Cash Equivalents	0	233,250	233,250
Property, Plant and Equipment	1,320,076	15,127,466	16,447,542
Less Accumulated Depreciation	(470,142)	(6,023,606)	(6,493,748)
Net Fixed Assets	849,934	9,103,860	9,953,794
Total Assets	<u>\$1,133,167</u>	<u>\$11,681,329</u>	<u>\$12,814,496</u>
<u>Liabilities and Fund Equity:</u>			
Liabilities:			
Accounts Payable	\$19,782	\$51,908	\$71,690
Accrued Wages and Benefits	0	18,370	18,370
Intergovernmental Payables	8,375	13,527	21,902
Interfund Loans Payable	13,200	0	13,200
Accrued Interest Payable	2,263	2,096	4,359
Compensated Absences Payable	0	68,237	68,237
General Obligation Bonds Payable	530,000	0	530,000
Mortgage Revenue Bond Payable	0	503,000	503,000
Total Liabilities	<u>573,620</u>	<u>657,138</u>	<u>1,230,758</u>
Fund Equity:			
Contributed Capital	62,208	246,280	308,488
Retained Earnings:			
Reserved for Restricted Assets	0	233,250	233,250
Unreserved	497,339	10,544,661	11,042,000
Total Retained Earnings	<u>497,339</u>	<u>10,777,911</u>	<u>11,275,250</u>
Total Fund Equity	<u>559,547</u>	<u>11,024,191</u>	<u>11,583,738</u>
Total Liabilities and Fund Equity	<u>\$1,133,167</u>	<u>\$11,681,329</u>	<u>\$12,814,496</u>

LICKING COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>Water</u>	<u>Wastewater</u>	<u>Totals</u>
<u>Operating Revenues:</u>			
Charges for Services	\$323,584	\$1,758,781	\$2,082,365
Other Charges for Services	450	62,420	62,870
Total Operating Revenues	<u>324,034</u>	<u>1,821,201</u>	<u>2,145,235</u>
<u>Operating Expenses:</u>			
Personal Services	0	707,639	707,639
Materials and Supplies	5,856	121,671	127,527
Contractual Services	136,407	551,038	687,445
Depreciation	61,043	327,848	388,891
Other Operating Expenses	750	15,055	15,805
Total Operating Expenses	<u>204,056</u>	<u>1,723,251</u>	<u>1,927,307</u>
Operating Income	119,978	97,950	217,928
<u>Nonoperating Revenues (Expenses):</u>			
Investment Earnings	0	1,699	1,699
Interest and Fiscal Charges	(28,851)	(29,138)	(57,989)
Total Nonoperating Revenues (Expenses)	<u>(28,851)</u>	<u>(27,439)</u>	<u>(56,290)</u>
Income Before Operating Transfers	91,127	70,511	161,638
<u>Operating Transfers:</u>			
Operating Transfers In	0	91,194	91,194
Operating Transfers Out	(48,000)	(64,744)	(112,744)
Total Operating Transfers	<u>(48,000)</u>	<u>26,450</u>	<u>(21,550)</u>
Net Income	43,127	96,961	140,088
Retained Earnings at Beginning of Year	454,212	10,680,950	11,135,162
Retained Earnings at End of Year	<u>\$497,339</u>	<u>\$10,777,911</u>	<u>\$11,275,250</u>

LICKING COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS
ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>Water</u>	<u>Wastewater</u>	<u>Totals</u>
<u>Cash Flows from Operating Activities:</u>			
Cash Received from Customers	\$311,743	\$1,814,355	\$2,126,098
Cash Payments for Goods and Services	(131,708)	(665,602)	(797,310)
Cash Payments to Employees	0	(702,741)	(702,741)
Net Cash Provided by Operating Activities	<u>180,035</u>	<u>446,012</u>	<u>626,047</u>
<u>Cash Flows from Noncapital Financing Activities</u>			
Operating Transfers In	0	91,194	91,194
Operating Transfers Out	(48,000)	(64,744)	(112,744)
Net Cash Provided (Used) by Noncapital Financing Activities	<u>(48,000)</u>	<u>26,450</u>	<u>(21,550)</u>
<u>Cash Flows from Capital and Related Financing Activities:</u>			
Acquisition and Construction of Assets	(1,848)	(143,794)	(145,642)
Principal Paid on Mortgage Revenue Bond	0	(87,000)	(87,000)
Principal Paid on General Obligation Bond	(35,000)	0	(35,000)
Interest Paid on All Debt	(29,000)	(29,500)	(58,500)
Net Cash Used for Capital and Related Financing Activities	<u>(65,848)</u>	<u>(260,294)</u>	<u>(326,142)</u>
<u>Cash Flows from Investing Activities:</u>			
Receipt of Interest	0	1,176	1,176
Sale of Investments	0	(159,121)	(159,121)
Net Cash Used for Investing Activities	<u>0</u>	<u>(157,945)</u>	<u>(157,945)</u>
Net Increase in Cash and Cash Equivalents	66,187	54,223	120,410
Cash and Cash Equivalents at Beginning of Year	167,486	1,826,525	1,994,011
Cash and Cash Equivalents at End of Year	<u>\$233,673</u>	<u>\$1,880,748</u>	<u>\$2,114,421</u>
<u>Reconciliation of Cash and</u>			
<u>Cash Equivalents per the Balance Sheet:</u>			
Cash and Cash Equivalents	\$233,673	\$1,647,498	\$1,881,171
Restricted Cash and Cash Equivalents	0	233,250	233,250
Cash and Cash Equivalents at End of Year	<u>\$233,673</u>	<u>\$1,880,748</u>	<u>\$2,114,421</u>

(Continued)

LICKING COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS
ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>Water</u>	<u>Wastewater</u>	<u>Totals</u>
<u>Reconciliation of Operating Income to Net Cash</u>			
<u>Provided by Operating Activities:</u>			
Operating Income	\$119,978	\$97,950	\$217,928
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:			
Depreciation and Amortization Expense	61,043	327,848	388,891
Changes in Assets and Liabilities:			
Increase in Accounts Receivable	(12,291)	(6,846)	(19,137)
Decrease in Inventory	0	3,152	3,152
Increase in Accounts Payable	18,657	16,188	34,845
Increase in Accrued Wages and Benefits	0	2,410	2,410
Increase (Decrease) in Intergovernmental Payable	(7,352)	3,053	(4,299)
Increase in Compensated Absences	0	2,257	2,257
Total Adjustments	<u>60,057</u>	<u>348,062</u>	<u>408,119</u>
Net Cash Provided by Operating Activities	<u>\$180,035</u>	<u>\$446,012</u>	<u>\$626,047</u>

FIDUCIARY FUND TYPES

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.

EXPENDABLE TRUST FUND

Children's Services Trust Fund

To account for the various donations and bequests held by the children services board for the benefit of the children.

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.

Metro Parks Planning Organization Fund

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

Family Stability Grant Fund

This fund is part of The Family and Children First Program. Funding is provided by the Licking County Human Services Department.

(Continued)

Property Tax Fund

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

Undivided Tax Fund

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

Undivided Local Government Fund

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

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.

(Continued)

County Court Fund

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

Alimony and Child Support Fund

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

Inmate Fund

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

Sheriff Fund

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

Resident Fund

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

LICKING COUNTY, OHIO
COMBINING BALANCE SHEET
FIDUCIARY FUNDS
DECEMBER 31, 2002

	<u>Expendable Trust Fund</u>	<u>Agency Funds</u>	
	Children's Services Trust Fund	All	Totals
<u>Assets:</u>			
Cash and Cash Equivalents	\$11,396	\$16,434,526	\$16,445,922
Receivables (net of allowance for doubtful accounts):			
Taxes	0	138,482,850	138,482,850
Accounts	0	1,587	1,587
Special Assessments	0	25,134,103	25,134,103
Intergovernmental Receivables	0	2,978,345	2,978,345
Restricted Assets:			
Cash with Fiscal Agent	8,965	1,559,833	1,568,798
Total Assets	<u>\$20,361</u>	<u>\$184,591,244</u>	<u>\$184,611,605</u>
<u>Liabilities and Fund Equity:</u>			
<u>Liabilities:</u>			
Accounts Payable	\$4,572	\$1,184,480	\$1,189,052
Due to Other Funds	0	21,508,746	21,508,746
Intergovernmental Payables	0	151,000,382	151,000,382
Interfund Loans Payable	0	29,000	29,000
Undistributed Monies	0	10,868,636	10,868,636
Total Liabilities	<u>4,572</u>	<u>184,591,244</u>	<u>184,595,816</u>
<u>Fund Equity:</u>			
<u>Fund Balance:</u>			
Unreserved	15,789	0	15,789
Total Fund Equity	<u>15,789</u>	<u>0</u>	<u>15,789</u>
Total Liabilities and Fund Equity	<u>\$20,361</u>	<u>\$184,591,244</u>	<u>\$184,611,605</u>

LICKING COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

	Balance December 31, 2001	Additions	Deductions	Balance December 31, 2002
<u>Board of Health</u>				
Assets:				
Cash and Cash Equivalents	\$194,023	\$1,981,341	(\$1,934,436)	\$240,928
Receivables (net of allowance for doubtful accounts):				
Accounts	4,643	0	(4,643)	0
Total Assets	<u>\$198,666</u>	<u>\$1,981,341</u>	<u>(\$1,939,079)</u>	<u>\$240,928</u>
Liabilities:				
Accounts Payable	\$5,513	\$11,242	(\$5,513)	\$11,242
Intergovernmental Payables	470	2,040	(470)	2,040
Undistributed Monies	192,683	1,968,059	(1,933,096)	227,646
Total Liabilities	<u>\$198,666</u>	<u>\$1,981,341</u>	<u>(\$1,939,079)</u>	<u>\$240,928</u>
<u>Community Mental Health</u>				
Assets:				
Cash and Cash Equivalents	\$2,749,481	\$13,857,033	(\$12,430,363)	\$4,176,151
Intergovernmental Receivables	1,259,762	76,151	(1,259,762)	76,151
Total Assets	<u>\$4,009,243</u>	<u>\$13,933,184</u>	<u>(\$13,690,125)</u>	<u>\$4,252,302</u>
Liabilities:				
Accounts Payable	\$700,875	\$1,105,990	(\$700,875)	\$1,105,990
Intergovernmental Payables	0	1,010	0	1,010
Undistributed Monies	3,308,368	12,826,184	(12,989,250)	3,145,302
Total Liabilities	<u>\$4,009,243</u>	<u>\$13,933,184</u>	<u>(\$13,690,125)</u>	<u>\$4,252,302</u>
<u>Soil and Water Conservation</u>				
Assets:				
Cash and Cash Equivalents	\$93,939	\$310,073	(\$308,078)	\$95,934
Total Assets	<u>\$93,939</u>	<u>\$310,073</u>	<u>(\$308,078)</u>	<u>\$95,934</u>
Liabilities:				
Accounts Payable	\$413	\$501	(\$413)	\$501
Undistributed Monies	93,526	309,572	(307,665)	95,433
Total Liabilities	<u>\$93,939</u>	<u>\$310,073</u>	<u>(\$308,078)</u>	<u>\$95,934</u>

(Continued)

LICKING COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

	Balance December 31, 2001	Additions	Deductions	Balance December 31, 2002
<u>Solid Waste Disposal</u>				
Assets:				
Cash and Cash Equivalents	\$5,815,404	\$1,773,967	(\$1,938,622)	\$5,650,749
Receivables (net of allowance for doubtful accounts):				
Accounts	89,459	1,587	(89,459)	1,587
Total Assets	<u>\$5,904,863</u>	<u>\$1,775,554</u>	<u>(\$2,028,081)</u>	<u>\$5,652,336</u>
Liabilities:				
Accounts Payable	\$8,908	\$11,269	(\$8,908)	\$11,269
Intergovernmental Payables	243	0	(243)	0
Undistributed Monies	5,895,712	1,764,285	(2,018,930)	5,641,067
Total Liabilities	<u>\$5,904,863</u>	<u>\$1,775,554</u>	<u>(\$2,028,081)</u>	<u>\$5,652,336</u>
<u>Licking Parks District</u>				
Assets:				
Cash and Cash Equivalents	\$107,207	\$525,959	(\$534,800)	\$98,366
Total Assets	<u>\$107,207</u>	<u>\$525,959</u>	<u>(\$534,800)</u>	<u>\$98,366</u>
Liabilities:				
Accounts Payable	\$3,800	\$5,293	(\$3,800)	\$5,293
Intergovernmental Payables	0	88	0	88
Interfund Loans Payable	29,000	0	0	29,000
Undistributed Monies	74,407	520,578	(531,000)	63,985
Total Liabilities	<u>\$107,207</u>	<u>\$525,959</u>	<u>(\$534,800)</u>	<u>\$98,366</u>
<u>Metro Parks Planning Organization</u>				
Assets:				
Cash and Cash Equivalents	\$102,807	\$276,108	(\$267,219)	\$111,696
Intergovernmental Receivables	96,659	0	(96,659)	0
Total Assets	<u>\$199,466</u>	<u>\$276,108</u>	<u>(\$363,878)</u>	<u>\$111,696</u>
Liabilities:				
Accounts Payable	\$904	\$937	(\$904)	\$937
Undistributed Monies	198,562	275,171	(362,974)	110,759
Total Liabilities	<u>\$199,466</u>	<u>\$276,108</u>	<u>(\$363,878)</u>	<u>\$111,696</u>

(Continued)

LICKING COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

	Balance December 31, 2001	Additions	Deductions	Balance December 31, 2002
<u>Family Stability Grant</u>				
Assets:				
Cash and Cash Equivalents	\$195	\$0	\$0	\$195
Total Assets	<u>\$195</u>	<u>\$0</u>	<u>\$0</u>	<u>\$195</u>
Liabilities:				
Undistributed Monies	\$195	\$0	\$0	\$195
Total Liabilities	<u>\$195</u>	<u>\$0</u>	<u>\$0</u>	<u>\$195</u>
<u>Property Tax</u>				
Assets:				
Cash and Cash Equivalents	\$3,849,830	\$123,989,869	(\$123,833,662)	\$4,006,037
Receivables (net of allowance for doubtful accounts):				
Taxes	124,178,016	138,482,850	(124,178,016)	138,482,850
Special Assessments	26,487,972	25,134,103	(26,487,972)	25,134,103
Total Assets	<u>\$154,515,818</u>	<u>\$287,606,822</u>	<u>(\$274,499,650)</u>	<u>\$167,622,990</u>
Liabilities:				
Accounts Payable	\$0	\$7,459	\$0	\$7,459
Due to Other Funds	18,315,828	19,933,518	(18,315,828)	19,933,518
Intergovernmental Payables	136,199,990	267,665,845	(256,183,822)	147,682,013
Total Liabilities	<u>\$154,515,818</u>	<u>\$287,606,822</u>	<u>(\$274,499,650)</u>	<u>\$167,622,990</u>
<u>Undivided Tax</u>				
Assets:				
Cash and Cash Equivalents	\$1,768,105	\$36,751,919	(\$37,080,656)	\$1,439,368
Intergovernmental Receivables	845	0	(845)	0
Total Assets	<u>\$1,768,950</u>	<u>\$36,751,919</u>	<u>(\$37,081,501)</u>	<u>\$1,439,368</u>
Liabilities:				
Accounts Payable	\$0	\$896	\$0	\$896
Intergovernmental Payables	\$1,768,950	\$36,751,023	(\$37,081,501)	\$1,438,472
Total Liabilities	<u>\$1,768,950</u>	<u>\$36,751,919</u>	<u>(\$37,081,501)</u>	<u>\$1,439,368</u>

(Continued)

LICKING COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

	Balance December 31, 2001	Additions	Deductions	Balance December 31, 2002
<u>Undivided Local Government</u>				
Assets:				
Cash and Cash Equivalents	\$0	\$7,891,800	(\$7,891,800)	\$0
Intergovernmental Receivables	585,056	581,146	(585,056)	581,146
Total Assets	<u>\$585,056</u>	<u>\$8,472,946</u>	<u>(\$8,476,856)</u>	<u>\$581,146</u>
Liabilities:				
Due to Other Funds	\$289,336	\$287,381	(\$289,336)	\$287,381
Intergovernmental Payables	295,720	8,185,565	(8,187,520)	293,765
Total Liabilities	<u>\$585,056</u>	<u>\$8,472,946</u>	<u>(\$8,476,856)</u>	<u>\$581,146</u>
 <u>Libraries</u>				
Assets:				
Cash and Cash Equivalents	\$0	\$2	\$0	\$2
Intergovernmental Receivables	\$450,176	\$5,465,746	(\$5,465,038)	\$450,884
Total Assets	<u>450,176</u>	<u>5,465,748</u>	<u>(5,465,038)</u>	<u>450,886</u>
Liabilities:				
Intergovernmental Payables	\$450,176	\$5,465,748	(\$5,465,038)	\$450,886
Total Liabilities	<u>\$450,176</u>	<u>\$5,465,748</u>	<u>(\$5,465,038)</u>	<u>\$450,886</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	\$6,025	\$4,788,358	(\$4,794,383)	\$0
Intergovernmental Receivables	1,484,290	1,496,836	(1,484,290)	1,496,836
Total Assets	<u>\$1,490,315</u>	<u>\$6,285,194</u>	<u>(\$6,278,673)</u>	<u>\$1,496,836</u>
Liabilities:				
Due to Other Funds	\$1,122,565	\$1,126,434	(\$1,122,565)	\$1,126,434
Intergovernmental Payables	361,725	370,402	(361,725)	370,402
Undistributed Monies	6,025	4,788,358	(4,794,383)	0
Total Liabilities	<u>\$1,490,315</u>	<u>\$6,285,194</u>	<u>(\$6,278,673)</u>	<u>\$1,496,836</u>

(Continued)

LICKING COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

	Balance December 31, 2001	Additions	Deductions	Balance December 31, 2002
<u>Motor Vehicle Permissive Tax</u>				
Assets:				
Cash and Cash Equivalents	\$728,884	\$849,318	(\$1,028,411)	\$549,791
Intergovernmental Receivables	361,539	373,328	(361,539)	373,328
Total Assets	<u>\$1,090,423</u>	<u>\$1,222,646</u>	<u>(\$1,389,950)</u>	<u>\$923,119</u>
Liabilities:				
Due to Other Funds	\$162,367	\$161,413	(\$162,367)	\$161,413
Intergovernmental Payables	928,056	1,061,233	(1,227,583)	761,706
Total Liabilities	<u>\$1,090,423</u>	<u>\$1,222,646</u>	<u>(\$1,389,950)</u>	<u>\$923,119</u>
<u>Advance Pay Real Estate</u>				
Assets:				
Cash and Cash Equivalents	\$3,876	\$5,719	\$0	\$9,595
Total Assets	<u>\$3,876</u>	<u>\$5,719</u>	<u>\$0</u>	<u>\$9,595</u>
Liabilities:				
Undistributed Monies	\$3,876	\$5,719	\$0	\$9,595
Total Liabilities	<u>\$3,876</u>	<u>\$5,719</u>	<u>\$0</u>	<u>\$9,595</u>
<u>Hotel - Motel Tax</u>				
Assets:				
Cash and Cash Equivalents	\$56,540	\$433,210	(\$435,436)	\$54,314
Receivables (net of allowance for doubtful accounts):				
Taxes	35,852	0	(35,852)	0
Total Assets	<u>\$92,392</u>	<u>\$433,210</u>	<u>(\$471,288)</u>	<u>\$54,314</u>
Liabilities:				
Accounts Payable	\$0	\$40,893	\$0	\$40,893
Undistributed Monies	92,392	392,317	(471,288)	13,421
Total Liabilities	<u>\$92,392</u>	<u>\$433,210</u>	<u>(\$471,288)</u>	<u>\$54,314</u>
<u>County Court</u>				
Assets:				
Restricted Assets:				
Cash and Cash Equivalents	\$1,638,854	\$29,954,259	(\$30,204,894)	\$1,388,219
Investments with Fiscal Agent	140,000	0	(140,000)	0
Total Assets	<u>\$1,778,854</u>	<u>\$29,954,259</u>	<u>(\$30,344,894)</u>	<u>\$1,388,219</u>
Liabilities:				
Undistributed Monies	\$1,778,854	\$29,954,259	(\$30,344,894)	\$1,388,219
Total Liabilities	<u>\$1,778,854</u>	<u>\$29,954,259</u>	<u>(\$30,344,894)</u>	<u>\$1,388,219</u>

(Continued)

LICKING COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

	Balance December 31, 2001	Additions	Deductions	Balance December 31, 2002
<u>Alimony and Child Support</u>				
Assets:				
Restricted Assets:				
Cash and Cash Equivalents	\$55,109	\$1,831,609	(\$1,796,743)	\$89,975
Total Assets	<u>\$55,109</u>	<u>\$1,831,609</u>	<u>(\$1,796,743)</u>	<u>\$89,975</u>
Liabilities:				
Undistributed Monies	\$55,109	\$1,831,609	(\$1,796,743)	\$89,975
Total Liabilities	<u>\$55,109</u>	<u>\$1,831,609</u>	<u>(\$1,796,743)</u>	<u>\$89,975</u>
<u>Inmate</u>				
Assets:				
Restricted Assets:				
Cash and Cash Equivalents	\$18,948	\$427,501	(\$426,946)	\$19,503
Total Assets	<u>\$18,948</u>	<u>\$427,501</u>	<u>(\$426,946)</u>	<u>\$19,503</u>
Liabilities:				
Undistributed Monies	\$18,948	\$427,501	(\$426,946)	\$19,503
Total Liabilities	<u>\$18,948</u>	<u>\$427,501</u>	<u>(\$426,946)</u>	<u>\$19,503</u>
<u>Sheriff</u>				
Assets:				
Restricted Assets:				
Cash and Cash Equivalents	\$108,120	\$4,795,437	(\$4,868,215)	\$35,342
Total Assets	<u>\$108,120</u>	<u>\$4,795,437</u>	<u>(\$4,868,215)</u>	<u>\$35,342</u>
Liabilities:				
Undistributed Monies	\$108,120	\$4,795,437	(\$4,868,215)	\$35,342
Total Liabilities	<u>\$108,120</u>	<u>\$4,795,437</u>	<u>(\$4,868,215)</u>	<u>\$35,342</u>
<u>Resident</u>				
Assets:				
Restricted Assets:				
Cash and Cash Equivalents	\$25,734	\$99,239	(\$98,179)	\$26,794
Total Assets	<u>\$25,734</u>	<u>\$99,239</u>	<u>(\$98,179)</u>	<u>\$26,794</u>
Liabilities:				
Undistributed Monies	\$25,734	\$99,239	(\$98,179)	\$26,794
Total Liabilities	<u>\$25,734</u>	<u>\$99,239</u>	<u>(\$98,179)</u>	<u>\$26,794</u>

(Continued)

LICKING COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

	Balance December 31, 2001	Additions	Deductions	Balance December 31, 2002
<u>Total - All Agency Funds</u>				
Assets:				
Cash and Cash Equivalents	\$15,477,716	\$193,434,676	(\$192,477,866)	\$16,434,526
Receivables (net of allowance for doubtful accounts):				
Taxes	124,213,868	138,482,850	(124,213,868)	138,482,850
Accounts	94,102	1,587	(94,102)	1,587
Special Assessments	26,487,972	25,134,103	(26,487,972)	25,134,103
Intergovernmental Receivables	4,238,327	7,993,207	(9,253,189)	2,978,345
Restricted Assets:				
Cash and Cash Equivalents	1,846,765	37,108,045	(37,394,977)	1,559,833
Investments with Fiscal Agent	140,000	0	(140,000)	0
Total Assets	<u>\$172,498,750</u>	<u>\$402,154,468</u>	<u>(\$390,061,974)</u>	<u>\$184,591,244</u>
Liabilities:				
Accounts Payable	\$720,413	\$1,184,480	(\$720,413)	\$1,184,480
Due to Other Funds	19,890,096	21,508,746	(19,890,096)	21,508,746
Intergovernmental Payables	140,005,330	319,502,954	(308,507,902)	151,000,382
Interfund Loans Payable	29,000	0	0	29,000
Undistributed Monies	11,853,911	59,958,288	(60,943,563)	10,868,636
Total Liabilities	<u>\$172,498,750</u>	<u>\$402,154,468</u>	<u>(\$390,061,974)</u>	<u>\$184,591,244</u>



GENERAL FIXED ASSETS ACCOUNT GROUP

The General Fixed Assets Account Group is used to account for fixed assets other than that accounted for in the proprietary funds.

LICKING COUNTY, OHIO
SCHEDULE OF GENERAL FIXED ASSETS
BY SOURCE
DECEMBER 31, 2002

<u>General Fixed Assets</u>	
Land	\$2,638,426
Buildings and Improvements	17,088,144
Machinery and Equipment	<u>9,089,144</u>
Total General Fixed Assets	<u><u>\$28,815,714</u></u>
<u>Investment in General Fixed Assets</u>	
General Fund	\$24,067,269
Special Revenue Funds	459,903
Capital Project Funds	<u>4,288,542</u>
Total Investment in General Fixed Assets	<u><u>\$28,815,714</u></u>

LICKING COUNTY, OHIO
SCHEDULE OF GENERAL FIXED ASSETS
BY CATEGORY
DECEMBER 31, 2002

<u>Function and Category</u>	<u>Land</u>	<u>Buildings and Improvements</u>	<u>Machinery and Equipment</u>	<u>Total</u>
General Government	\$1,932,177	\$3,086,662	\$1,985,742	\$7,004,581
Judicial	0	11,727	776,375	788,102
Public Safety	608,306	13,038,419	2,820,068	16,466,793
Public Works	1,330	15,867	1,969,266	1,986,463
Health	96,613	935,469	843,530	1,875,612
Human Services	<u>0</u>	<u>0</u>	<u>694,163</u>	<u>694,163</u>
	<u>\$2,638,426</u>	<u>\$17,088,144</u>	<u>\$9,089,144</u>	<u>\$28,815,714</u>

LICKING COUNTY, OHIO
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2002

Function	December 31, 2001	Additions	Deletions	December 31, 2002
General Government	\$6,897,360	\$119,421	(\$12,200)	\$7,004,581
Judicial	737,042	59,540	(8,480)	788,102
Public Safety	15,755,002	3,017,191	(2,305,400)	16,466,793
Public Works	1,706,264	290,073	(9,874)	1,986,463
Health	1,826,580	49,032	0	1,875,612
Human Services	634,953	63,810	(4,600)	694,163
Total General Fixed Assets	<u>\$27,557,201</u>	<u>\$3,599,067</u>	<u>(\$2,340,554)</u>	<u>\$28,815,714</u>

STATISTICAL SECTION

STATISTICAL TABLES

***T**HE FOLLOWING UNAUDITED STATISTICAL TABLES REFLECT SOCIAL AND ECONOMIC DATA, FINANCIAL TRENDS AND FISCAL CAPACITY OF THE COUNTY.*

LICKING COUNTY, OHIO
GENERAL GOVERNMENT EXPENDITURES BY FUNCTION (1)
LAST TEN YEARS

<u>Year</u>	<u>Public Safety</u>	<u>Health</u>	<u>Human Services</u>	<u>Community Development</u>	<u>Public Works</u>	<u>General Government</u>	<u>Capital Outlay</u>	<u>Inter-governmental</u>	<u>Debt Service</u>	<u>Total</u>
1993	\$7,009,025	\$651,153	\$17,174,625	\$531,214	\$4,460,145	\$8,075,890	\$2,199,269	\$1,809,453	\$1,420,788	\$43,331,562
1994	7,955,864	695,926	17,269,152	395,216	5,167,502	9,251,663	1,284,528	1,926,920	1,348,683	45,295,454
1995	9,118,170	721,886	19,270,279	1,039,461	5,883,639	9,781,899	2,224,245	2,004,603	1,272,936	51,317,118
1996	8,212,337	804,944	20,267,001	1,867,480	6,273,421	11,329,703	940,205	3,595,537	1,269,908	54,560,536
1997	8,212,360	912,720	20,996,246	636,310	7,094,795	12,022,819	1,465,961	4,100,909	1,288,311	56,730,431
1998	8,777,561	891,937	23,773,351	759,056	6,351,955	13,375,507	636,122	7,017,714	1,430,168	63,013,371
1999	11,454,974	463,063	26,272,184	1,391,712	5,722,768	14,850,790	5,481,062	3,609,501	1,598,858	70,844,912
2000	12,892,065	582,221	30,146,514	1,211,620	5,848,341	14,614,318	6,797,397	2,939,703	1,824,058	76,856,237
2001	14,387,343	568,889	34,214,361	1,304,323	6,236,453	17,135,740	3,699,064	2,737,769	1,895,888	82,179,830
2002	16,246,922	495,602	33,235,539	1,514,096	6,039,746	17,060,586	2,226,804	2,692,692	1,733,417	81,245,404

(1) Includes General, Special Revenue, Debt Service and Capital Projects Funds.

Source: Licking County Auditor

LICKING COUNTY, OHIO
GENERAL GOVERNMENT REVENUES BY SOURCE (1)
LAST TEN YEARS

Year	Taxes	Inter-Governmental Revenues	Charges for Services	Licenses and Permits	Investment Earnings	Special Assessments	Fines and Forfeitures	All Other	Total
1993	\$16,834,480	\$22,624,495	\$4,568,891	\$174,555	\$714,933	\$413,417	\$418,563	\$1,610,877	\$47,360,211
1994	18,838,981	21,935,874	5,494,206	212,071	1,214,998	331,173	687,649	561,764	49,276,716
1995	19,307,431	23,497,783	5,487,822	215,422	1,891,371	332,660	483,153	396,119	51,611,761
1996	19,705,631	24,804,396	6,161,270	226,271	1,856,608	274,168	521,196	326,466	53,876,006
1997	22,494,308	26,169,469	6,256,444	238,843	1,897,629	279,177	536,841	502,830	58,375,541
1998	24,521,646	28,759,143	6,866,023	210,236	2,373,437	245,651	717,590	1,316,929	65,010,655
1999	28,412,338	31,521,271	6,309,872	225,955	2,513,999	266,180	608,980	1,021,468	70,880,063
2000	30,156,823	35,287,490	7,135,706	246,578	3,119,618	205,668	701,023	821,993	77,674,899
2001	31,409,896	35,601,773	8,318,509	180,499	2,581,789	423,412	676,294	2,028,371	81,220,543
2002	31,776,090	35,972,543	8,610,783	239,824	1,113,586	140,831	659,216	1,891,509	80,404,382

(1) Includes General, Special Revenue, Debt Service and Capital Projects Funds.

Source: Licking County Auditor

LICKING COUNTY, OHIO
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN YEARS

Collection Year	Total Tax Levy	Current Tax Collections	Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collections to Tax Levy	Accumulated Outstanding Delinquent Taxes	Percentage of Accumulated Delinquent Taxes to Total Tax Levy
1993	\$10,245,392	\$9,273,004	\$281,562	\$9,554,566	93.26%	\$690,826	6.74%
1994	10,984,764	9,904,373	345,439	10,249,812	93.31%	734,952	6.69%
1995	11,379,350	10,408,045	375,222	10,783,267	94.76%	596,082	5.24%
1996	11,076,173	10,203,327	305,116	10,508,443	94.87%	567,730	5.13%
1997	13,202,134	12,037,743	346,959	12,384,702	93.81%	817,432	6.19%
1998	14,740,657	13,483,682	421,955	13,905,637	94.34%	835,020	5.66%
1999	14,929,280	14,121,843	535,184	14,657,027	98.18%	272,253	1.82%
2000	17,833,577	15,175,839	1,417,173	16,593,012	93.04%	1,240,565	6.96%
2001	18,338,956	16,708,286	582,178	17,290,464	94.28%	1,048,492	5.72%
2002	18,638,395	16,914,312	573,190	17,487,502	93.83%	1,150,893	6.17%

Source: Licking County Auditor

LICKING COUNTY, OHIO
ASSESSED VALUATIONS AND ESTIMATED TRUE VALUES
OF TAXABLE PROPERTY
LAST TEN YEARS
(in Thousands)

Tax Year	Real Property		Public Utility Personal		Tangible Personal Property		Total		Assessed Value as a Percent of Actual Value
	Assessed	Actual	Assessed	Actual	Assessed	Actual	Assessed	Actual	
1993	\$1,305,060	\$3,728,744	\$150,943	\$150,943	\$173,939	\$183,094	\$1,629,943	\$4,062,781	40.12%
1994	1,363,075	3,894,500	155,140	155,140	198,274	208,710	1,716,489	4,258,349	40.31%
1995	1,414,496	4,041,418	153,254	153,254	199,903	210,424	1,767,654	4,405,096	40.13%
1996	1,660,512	4,744,319	151,921	151,921	211,527	222,660	2,023,960	5,118,900	39.54%
1997	1,733,851	4,953,860	151,199	151,199	219,393	230,940	2,104,443	5,335,999	39.44%
1998	1,836,260	5,246,458	157,241	157,241	225,823	237,709	2,219,325	5,641,408	39.34%
1999	2,159,152	6,169,005	147,988	147,988	221,026	232,659	2,528,166	6,549,652	38.60%
2000	2,229,208	6,369,166	155,622	155,622	233,933	246,245	2,618,762	6,771,032	38.68%
2001	2,322,803	6,636,581	123,396	123,396	248,160	261,221	2,694,360	7,021,199	38.37%
2002	2,694,192	7,697,691	134,086	134,086	229,453	241,529	3,057,731	8,073,307	37.87%

Source: Licking County Auditor

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

COUNTY UNITS	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
General Fund	2.20	2.20	1.70	2.20	2.20	2.20	2.20	2.20	2.20	2.20
Mental Health and Retardation	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
Children's Services	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Senior Citizens	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70
Mental Health	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total County Rate	7.20	7.20	6.70	7.20	7.20	7.20	7.20	7.20	7.20	7.20
SCHOOL DISTRICTS										
Granville EVSD	61.10	62.50	66.00	69.70	69.50	69.10	69.00	73.50	73.49	73.49
Heath CSD	38.90	38.90	40.10	40.10	43.10	43.10	43.10	48.38	48.22	50.52
Johnstown Monroe LSD	41.00	40.10	42.90	42.12	44.16	43.58	40.85	39.64	39.50	39.58
Lakewood LSD	38.80	38.80	38.80	38.80	38.80	42.50	42.11	42.09	41.96	41.75
Licking Heights LSD	41.00	41.00	40.70	40.70	40.70	40.10	39.60	48.50	48.10	47.53
Licking Valley LSD	35.90	30.90	30.90	30.90	30.90	39.70	38.90	38.48	38.38	37.18
Newark CSD	47.80	48.00	48.00	48.00	49.00	49.00	31.25	31.22	31.21	31.14
North Fork LSD	37.00	37.00	37.00	37.00	37.00	37.00	37.00	35.75	35.75	35.29
Northridge LSD	40.30	40.30	48.20	47.17	39.47	39.20	38.10	37.85	37.80	37.28
Southwest Licking LSD	36.00	41.28	41.28	40.38	40.38	45.16	43.15	43.15	42.88	31.90
Centerburg	39.70	39.50	39.50	39.20	34.10	34.10	34.10	41.16	41.16	41.16
East Knox	45.70	45.50	45.50	45.50	45.50	44.00	42.70	47.20	43.40	43.40
Northern	28.60	32.80	32.80	32.80	32.80	32.80	32.80	35.72	35.72	35.72
Plain	39.34	42.08	39.54	39.08	50.45	49.34	47.46	52.17	52.03	50.17
Reynoldsburg	50.67	50.44	50.23	49.55	54.40	54.22	54.59	54.49	54.38	57.30
Riverview	29.50	29.50	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
West Muskingum	43.30	42.30	41.90	41.90	41.50	41.40	41.10	40.60	40.50	46.59

(Continued)

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

	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>
JOINT VOCATIONAL SCHOOL DISTRICTS										
Licking County Joint Vocation School	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00
Coshocton	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.50	2.50
Eastland	1.23	1.20	1.20	1.20	1.20	2.00	2.00	2.00	2.00	2.00
Knox County	4.70	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Mid East Ohio	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
CORPORATIONS										
Heath City	3.90	3.90	3.90	3.90	5.40	5.40	5.40	5.40	5.40	5.40
Newark City	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70
Pataskala City	10.40	12.40	12.40	12.40	12.40	12.40	0.40	10.40	10.40	10.40
Reynoldsburg City	2.93	2.91	2.90	0.79	0.78	0.77	0.76	0.76	0.70	0.70
VILLAGES										
Alexandria	6.10	7.80	7.80	7.80	7.80	7.80	7.80	7.80	7.80	7.80
Buckeye Lake	12.40	12.40	12.40	12.40	13.20	13.20	13.20	16.20	11.00	11.20
Granville	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Gratiot	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20
Hanover	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60
Hartford	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60
Hebron	16.30	16.30	16.30	16.30	16.30	16.30	16.30	16.30	15.30	15.30
Johnstown	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
Kirkersville	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
St. Louisville	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Utica	1.80	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50

(Continued)

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

TOWNSHIPS	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Bennington	8.40	8.40	8.40	9.40	9.40	9.40	9.40	9.40	9.40	9.40
Bowling Green	4.80	4.80	4.80	4.80	4.80	5.80	5.80	5.80	5.80	5.80
Burlington	9.70	9.70	9.70	9.70	9.70	7.20	7.20	7.20	7.20	7.20
Eden	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80
Etna	5.30	5.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
Fallsbury	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20
Franklin	5.70	5.70	5.70	5.70	6.20	6.20	6.20	7.20	7.20	7.20
Granville	7.50	7.50	7.50	7.50	9.50	9.50	9.50	11.35	11.00	11.00
Hanover	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30
Harrison	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90
Hartford	9.70	9.70	9.70	10.20	10.20	10.20	10.20	10.20	10.20	10.20
Hopewell	6.80	6.80	6.80	6.80	6.80	7.80	7.80	7.80	7.80	7.80
Jersey	10.30	10.30	10.30	10.30	10.30	10.30	10.30	10.30	11.90	11.90
Liberty	7.40	7.40	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90
Licking	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90
Lima	3.80	2.70	2.70	-	-	-	-	-	-	-
Mckean	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30
Madison	9.40	9.40	9.40	9.40	8.50	8.50	8.50	8.50	8.50	8.50
Mary Ann	7.30	7.30	7.70	9.51	9.47	9.02	8.50	8.50	8.20	8.20
Monroe	6.80	6.80	6.80	6.80	6.80	7.90	7.90	7.90	7.90	7.90
Newark	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40
Newton	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50
Perry	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
St. Albans	9.20	9.20	11.70	11.54	10.70	10.70	10.70	10.70	11.60	11.60
Union	4.70	4.70	4.70	4.70	4.70	6.20	6.20	6.20	6.20	6.20
Washington	5.60	5.60	5.60	5.60	8.60	8.60	8.60	8.60	8.60	8.60
MISCELLANEOUS										
West Licking Joint Fire District	8.50	8.50	8.50	8.50	8.50	10.50	10.50	10.50	10.50	10.50
New Albany Plain Local Park District	-	-	-	-	-	-	-	0.75	0.75	0.75
Knox County Library District	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.70	0.70

Source: Licking County Auditor

LICKING COUNTY, OHIO
SPECIAL ASSESSMENT BILLINGS AND COLLECTIONS
LAST TEN YEARS

<u>Collection Year</u>	<u>Amount Billed</u>	<u>Amount Collected</u>	<u>Percent Collected</u>
1993	\$590,024	\$440,066	74.58%
1994	522,929	378,801	72.44%
1995	503,399	412,950	82.03%
1996	406,248	315,998	77.78%
1997	380,570	291,690	76.65%
1998	403,890	302,429	74.88%
1999	579,747	490,506	84.61%
2000	690,548	616,128	89.22%
2001	592,284	518,444	87.53%
2002	621,768	511,951	82.34%

Source: Licking County Auditor

LICKING COUNTY, OHIO
COMPUTATION OF LEGAL DEBT MARGIN
DECEMBER 31, 2002

	Total Debt	Unvoted Debt
Net Assessed Valuation	\$3,057,731,650	\$3,057,731,650
Legal Debt Limitation (%) (1)	2.45%	1.00%
Legal Debt Limitation (\$) (1)	74,943,291	30,577,317
Applicable County Debt Outstanding (2)	12,651,530	12,651,530
Less Applicable Debt Service Fund Amounts (3)	(2,621,729)	(2,621,729)
Net Indebtedness Subject To Limitation	10,029,801	10,029,801
Legal Debt Margin	\$64,913,490	\$20,547,516

(1) Direct Debt Limitation Based Upon Section 133, The Uniform Bond Act of the Ohio Revised Code.

(2) County Debt Outstanding Does Not Include Self-Supporting General Obligation Bonds.

(3) Does Not Include Special Assessment Debt Fund Balance.

LICKING COUNTY, OHIO
RATIO OF NET GENERAL OBLIGATION BONDED DEBT TO ASSESSED VALUE
AND NET GENERAL OBLIGATION BONDED DEBT PER CAPITA
LAST TEN YEARS

<u>Year</u>	<u>Population (1)</u>	<u>Assessed Value (2)</u>	<u>Gross Bonded Debt (3)</u>	<u>Debt Service Funds Available (4)</u>	<u>Net Bonded Debt</u>	<u>Ratio of Net Bonded Debt to Assessed Valuation</u>	<u>Net Bonded Debt Per Capita</u>
1993	134,860	\$1,629,942,700	\$9,594,600	\$1,130,025	\$8,464,575	0.52%	\$62.77
1994	137,417	1,716,489,104	6,277,000	1,219,110	5,057,890	0.29%	36.81
1995	140,020	1,767,653,680	8,975,300	1,846,546	7,128,754	0.40%	50.91
1996	142,678	2,023,959,870	9,323,400	1,629,627	7,693,773	0.38%	53.92
1997	145,384	2,104,442,990	9,948,400	1,904,832	8,043,568	0.38%	55.33
1998	148,140	2,219,324,870	13,778,380	2,105,731	11,672,649	0.53%	78.79
1999	150,951	2,528,165,650	16,528,833	2,197,430	14,331,403	0.57%	94.94
2000	154,520	2,618,762,440	16,283,985	2,531,194	13,752,791	0.53%	89.00
2001	157,610	2,694,359,920	13,462,586	2,922,972	10,539,614	0.39%	66.87
2002	145,491	3,057,731,650	12,651,530	2,621,729	10,029,801	0.33%	68.94

(1) Source: Newark Chamber of Commerce

(2) Source: Licking County Auditor

(3) Does not include Self-Supporting General Obligation Debt

(4) Does not include Special Assessment Debt Fund Balance

LICKING COUNTY, OHIO
RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL OBLIGATION
BONDED DEBT TO TOTAL GENERAL GOVERNMENT EXPENDITURES
LAST TEN YEARS

Year	Debt Principal	Debt Interest	Total Debt Service	Total General Government Expenditures (1)	Ratio of Total Debt Service To Total General Government Expenditures
1993	\$1,003,000	\$636,961	\$1,639,961	\$43,331,562	3.78%
1994	941,700	631,317	1,573,017	45,295,454	3.47%
1995	845,900	568,602	1,414,502	51,317,118	2.76%
1996	751,000	571,969	1,322,969	54,560,536	2.42%
1997	728,200	566,121	1,294,321	56,730,431	2.28%
1998	783,548	626,389	1,409,937	63,013,371	2.24%
1999	892,748	789,327	1,682,075	70,844,912	2.37%
2000	1,001,848	885,337	1,887,185	76,856,237	2.46%
2001	794,314	803,370	1,597,684	82,179,830	1.94%
2002	811,056	754,119	1,565,175	81,245,404	1.93%

(1) Includes General, Special Revenue, Debt Service and Capital Projects Funds.

LICKING COUNTY, OHIO
COMPUTATION OF ALL DIRECT AND OVERLAPPING
GENERAL OBLIGATION DEBT
DECEMBER 31, 2002

	<u>Debt Outstanding (1)</u>	<u>Percent Applicable to County</u>	<u>Amount Applicable to County</u>
Direct Debt: County	\$14,970,133	100.00%	\$14,970,133
Overlapping Subdivisions:			
<i>School Districts:</i>			
Granville LSD	142,000	10.38%	14,740
Heath CSD	330,000	7.88%	26,004
Lakewood LSD	841,650	11.61%	97,716
Licking Heights LSD	773,992	10.09%	78,096
Northridge LSD	440,000	5.68%	24,992
<i>Cities:</i>			
Heath City	8,950,000	8.36%	748,220
Newark City	28,066,487	23.51%	6,598,431
Pataskala City	2,657,000	7.75%	205,918
Reynoldsburg City	24,470,025	4.82%	1,179,455
<i>Villages:</i>			
Alexandria Village	3,459	0.17%	6
Granville Village	822,752	4.21%	34,638
Hebron Village	1,310,000	1.45%	18,995
Johnstown Village	2,842,599	2.12%	60,263
			<u>9,087,473</u>

(Continued)

LICKING COUNTY, OHIO
COMPUTATION ALL OF DIRECT AND OVERLAPPING
GENERAL OBLIGATION DEBT
DECEMBER 31, 2002

	<u>Debt Outstanding (1)</u>	<u>Percent Applicable to County</u>	<u>Amount Applicable to County</u>
<i>Townships:</i>			
Bennington	43,715	0.96%	\$420
Bowling Green	43,284	0.92%	398
Burlington	15,200	0.76%	116
Franklin	79,538	1.18%	939
Hartford	21,550	1.00%	216
Hopewell	15,481	0.64%	99
Jersey	37,676	2.26%	851
Mckean	50,148	1.05%	527
Mary Ann	53,378	0.85%	454
Monroe	46,426	3.81%	1,769
Newton	90,000	1.66%	1,494
Perry	37,538	0.65%	244
St. Albans	184,092	1.82%	3,350
Overlapping Debt			<u>9,098,349</u>
Total Direct and Overlapping General Obligation Debt			<u><u>\$24,068,482</u></u>

(1) Includes general obligation bonds.
Source: Licking County Auditor's Office.

LICKING COUNTY, OHIO
REVENUE BOND COVERAGE - WASTEWATER MORTGAGE BOND
LAST TEN YEARS

<u>Year</u>	<u>Gross Revenues (1)</u>	<u>Direct Operating Expenses (2)</u>	<u>Net Revenue Available For Debt Service</u>	<u>Debt Service Requirement (3)</u>	<u>Coverage</u>
1993	\$707,895	\$721,000	(\$13,105)	\$206,120	(0.06)
1994	779,560	837,107	(57,547)	175,195	(0.33)
1995	742,291	793,496	(51,205)	191,375	(0.27)
1996	736,527	803,453	(66,926)	213,600	(0.31)
1997	714,651	800,935	(86,284)	150,550	(0.57)
1998	872,716	762,787	109,929	148,000	0.74
1999	1,159,990	836,790	323,200	116,350	2.78
2000	1,594,201	994,605	599,596	116,600	5.14
2001	1,819,166	1,360,894	458,272	116,650	3.93
2002	1,822,900	1,395,403	427,497	116,500	3.67

(1) Gross revenues include total operating revenues plus investment earnings

(2) Direct operating expenses include total operating expenses less depreciation

(3) Annual debt service requirements include principal and interest on revenue bonds only
It does not include the general obligation bonds reported in the Harbor Hills Water Fund

LICKING COUNTY, OHIO
DEMOGRAPHIC STATISTICS
LAST TEN YEARS

<u>Year</u>	<u>Population (1)</u>	<u>School Enrollment (2)</u>	<u>Unemployment Rate Metropolitan Area (3)</u>
1993	134,860	12,638	5.2%
1994	137,417	13,086	4.1%
1995	140,020	13,113	3.8%
1996	142,678	13,208	4.0%
1997	145,384	13,254	3.6%
1998	148,140	13,207	3.6%
1999	150,951	13,180	2.9%
2000	154,520	13,698	3.2%
2001	157,610	13,920	3.6%
2002	145,491	14,021	4.5%

(1) Source: Newark Chamber of Commerce

(2) Source: Licking Board of Education

(3) Source: Bureau of Labor and Marketing

LICKING COUNTY, OHIO
PROPERTY VALUE AND CONSTRUCTION PERMITS
LAST TEN YEARS

Year	Residential (1)		Commercial (1)	
	Number of Permits	Property Value	Number of Permits	Property Value
1993	N/A	\$17,440,070	N/A	\$2,192,290
1994	N/A	30,137,810	N/A	7,085,410
1995	N/A	31,002,520	N/A	4,508,630
1996	N/A	38,866,140	N/A	3,872,250
1997	N/A	39,768,090	N/A	4,373,790
1998	N/A	51,573,440	N/A	12,303,790
1999	N/A	46,408,610	N/A	5,595,450
2000	N/A	49,569,010	N/A	8,004,400
2001	N/A	61,486,190	N/A	10,669,220
2002	N/A	61,541,860	N/A	10,722,390

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

LICKING COUNTY, OHIO
PRINCIPAL TAXPAYERS (PROPERTY TAX)
DECEMBER 31, 2002

<u>Taxpayer</u>	<u>Type of Business</u>	<u>2002 Assessed Valuation (Tax Duplicate)</u>	<u>Total Assessed Valuation</u>
1. Ohio Power Company	Public Utility	\$36,620,850	1.20%
2. Glimcher Properties	Property Developers	16,687,060	0.55%
3. Alltel Ohio Inc.	Public Utility	16,013,980	0.52%
4. Columbus Southern Power Company	Public Utility	15,855,950	0.52%
5. Licking Rural Electric	Public Utility	15,201,400	0.50%
6. United Telephone of Ohio	Public Utility	9,458,460	0.31%
7. Buckeye Egg Farm	Egg Producer	8,955,000	0.29%
8. Dominion Transmission, Inc.	Utility Services	6,732,800	0.22%
9. Columbia Gas Transmission	Public Utility	6,640,910	0.22%
10. Owens Corning Fiberglass	Insulation Products	6,441,050	0.22%
	Subtotal	138,607,460	4.55%
	All Others	2,919,124,190	95.45%
	Total	<u><u>\$3,057,731,650</u></u>	<u><u>100.00%</u></u>

Source: Licking County Auditor

LICKING COUNTY, OHIO
MISCELLANEOUS STATISTICS
DECEMBER 31, 2002

Date of Incorporation	1808			Water System:	
Form of Government	Board of County Commissioners			Number of Purification Plants	1
Area (square miles)	688.05			Miles of Water Mains	10
				Number of Fire Hydrants	28
				Number of Service Connections	467
				Average Daily Consumption (Gallons)	100,000
				Maximum Daily Capacity of Plant (Gallons)	215,000
Facilities and Services:		Hospitals:		Sewerage System:	
Miles of Streets	1,351	Number of Hospitals	1	Number of Treatment Plants	2
		Number of Patient Beds	165	Miles of Sanitary Sewers	83
		Number of Bassinets	30	Average Daily Treatment (Gallons)	945,000
Recreation and Culture:				Maximum Daily	
Number of Parks	9	Police Services:		Capacity of Treatment (Gallons)	2.3M
Park Area (acres)	1,500	Number of Stations	1	Education:	
Number of Ball Fields:		Number of Sworn Officers	76	Elementary Schools	19
Unlighted	1	Number of Patrol Units	52	Elementary School Students	2,718
		Traffic Citations Issued	2,281	Elementary School Instructors	395
Number of Libraries	6			Secondary Schools	15
		Fire/Emergency Medical Services:		Secondary School Students	2,746
Number of Cemeteries	155	Number of Stations	24	Secondary School Instructors	537
		Number of Fire Personnel		Colleges	3
		and Officers	75	College Students	6,046

LICKING COUNTY
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2002

Federal Grantor/ Sub-Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Disbursements
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:</u> (Pass through Ohio Department of Development)				
Community Development Block Grant	B-F-01-041-1	14.228	\$ 435,825	\$ 454,740
HOME Partnership Grant	B-C-00-041-2	14.239	<u>221,546</u>	<u>177,431</u>
Total U.S. Department of Housing and Urban Development			657,371	632,171
<u>U.S. DEPARTMENT OF TRANSPORTATION:</u> Pass through Ohio Department of Transportatio				
Highway Planning and Construction	PID 20492	20.205	204,129	175,030
Federal Transit Grant	CITY OF NEWARK	20.500	235,386	232,217
Direct				
Airport Improvement Program	AIP-3-39-0061-12	20.106	<u>61,070</u>	<u>7,771</u>
Total U.S. Department of Transportation			500,585	415,018
<u>U.S. DEPARTMENT OF JUSTICE:</u> Direct				
Local Law Enforcement Block Grant	n/a	16.592	60,275	60,275
Cops Hiring Grant	n/a	16.710	217,016	217,016
Pass through Ohio Dept. of Youth Services				
Delinquency Prevention Program -Title V	JV750-5031	16.548	53,940	53,940
Pass through Ohio Emergency management Agency				
State Domestic Preparedness Support Program	J259	16.007	234,050	51,412
Pass through Ohio Department of Justice				
Edward Bryne Memorial Grant	2001-D6-HO1-7614	16.579	<u>82,267</u>	<u>82,267</u>
Total U.S. Department of Justice			647,548	464,910
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</u> Pass through State Dept. of MR/DD				
Social Services Block Grant	n/a	93.667	109,833	109,833
Medical Assistance - Title XIX	n/a	93.778	<u>2,744,613</u>	<u>2,768,681</u>
Total U.S. Department of Health and Human Services			2,854,446	2,878,514
<u>U.S. DEPARTMENT OF EDUCATION:</u> Pass through State Rehabilitation Services and Commissions				
Vocational Rehabilitation Grants to State	n/a	84.126	34,266	34,266
Special Education Grants to State	0711-34PGSC-02P	84.027	<u>32,281</u>	<u>24,127</u>
Total U.S. Department of Education			66,547	58,393
<u>U.S. DEPARTMENT OF LABOR:</u> Pass through Ohio Department of JFS				
Workforce Improvement Act	n/a	17.255	<u>289,840</u>	<u>665,684</u>
Total U.S. Department of Labor			289,840	665,684
<u>FEDERAL EMERGENCY MANAGEMENT AGENCY</u> Direct				
Project Impact Grant	n/a	83.551	147,735	218,282
Pass through Ohio EMA				
Emergency MGT Performance Grant	K273	83.552	<u>84,797</u>	<u>38,967</u>
Total Federal Emergency Management Agency			<u>232,532</u>	<u>257,249</u>
Total Federal Awards Expenditures			<u>\$ 5,248,869</u>	<u>\$ 5,371,939</u>

See notes to Schedule of Federal Awards Expenditures.

LICKING COUNTY

NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES

NOTE A – Significant Account Policies

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

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

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON
INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of County Commissioners
Licking County
Newark, Ohio 43055

We have audited the general-purpose financial statements of Licking County as of and for the year ended December 31, 2002, and have issued our report thereon dated June 19, 2003. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Licking County's general-purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance which we have reported to management of Licking County in a separate letter dated June 19, 2003.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Licking County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general-purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to the management of Licking County in a separate letter dated June 19, 2003.

This report is intended for the information of the Commissioners, the Auditor of State, federal award agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Wolfe, Wilson, & Phillips, Inc.
Zanesville, Ohio
June 19, 2003

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

**REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL
CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH OMB CIRCULAR A-133**

Board of County Commissioners
Licking County
Newark, Ohio 43055

Compliance

We have audited the compliance of Licking County with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal program for the year ended December 31, 2002. Licking County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Licking County's management. Our responsibility is to express an opinion on Licking County's compliance based on our audit.

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

In our opinion, Licking County complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2002.

Internal Control Over Compliance

The management of Licking County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Licking County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with *OMB Circular A-133*.

Internal Control Over Compliance (Continued)

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of the Commissioners, the Auditor of State, federal award agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Wolfe, Wilson, & Phillips, Inc.
Zanesville, Ohio
June 19, 2003

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

**FINANCIAL CONDITION
LICKING COUNTY
DECEMBER 31, 2002**

1. AUDITOR'S RESULTS

<i>(d)(1)(I)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	NO
<i>(d)(1)(II)</i>	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	NO
<i>(d)(1)(iii)</i>	Was there any reported non-compliance at the financial statement level (GAGAS)?	NO
<i>(d)(1)(iv)</i>	Were there any material internal control weakness conditions reported for major federal programs?	NO
<i>(d)(1)(iv)</i>	Were there any other reportable internal control weakness conditions reported for major federal programs?	NO
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under section .510?	NO
<i>(d)(1)(vii)</i>	Major Programs (List):	Title XIX #93.778
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A\B	Type A: >\$300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

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

NONE

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

NONE

**SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133 SECTION .315 C**

**FINANCIAL CONDITION
LICKING COUNTY
December 31, 2002**

FINDING NUMBER 2001-1; CASH MANAGEMENT

FINDING SUMMARY:

The county's cash management system does not minimize the time elapsing between cash drawdowns and disbursements as required by the Uniform Administrative Requirements at 29 CFR 97.20 and .21. The county is following the prescribed state system that has been used by the county's health and human services for years. Although the county is not in compliance with the above referenced provisions of law, they cannot implement corrective measures until the state system is updated.

FULLY CORRECTED: YES

FINDING NUMBER 2001-2; REPORTING

FINDING SUMMARY:

The county's financial management system does not provide for the tracking and reporting of obligations, expenditures, program income and stand-in costs on a accrual basis by year of appropriation as required by WIA regulations at 667.300. The county is following the prescribed state financial management system that has been used by the county's health and human services for many years. Although the county is not in compliance with the above referenced sections of the regulations, they cannot implement corrective measures until the State system has been updated.

FULLY CORRECTED: YES

FINDING NUMBER 2001-3; PROCUREMENT

FINDING SUMMARY:

During the course of our monitoring, an analysis of awarding procedures and a review of subrecipient (WIA) contracts was conducted. It was determined that documentation pertaining to the awarding of subrecipients contracts does not meet the requirements set forth in OMB Circular 29 CFR 97.36(b)(9). The respective agencies must develop procurement policies and systems which will ensure future solicitation procedures to meet requirements.

FULLY CORRECTED: YES

FINDING 2001-4; SUBRECIPIENT MONITORING

FINDING SUMMARY:

In reviewing procedures for oversight and monitoring of subrecipients, it was found that neither a fiscal nor programmatic system to monitor subrecipients has been implemented. No written policy, monitoring guides or monitoring schedules (if applicable), have been developed as stated in Sections 20 CFR667.400 and 20 CFR667.410. The agency must develop policies to monitor subrecipient providers and provide annual on site reviews.

FULLY CORRECTED: YES



**Auditor of State
Betty Montgomery**

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800-282-0370

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FINANCIAL CONDITION

LICKING COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
AUGUST 7, 2003**