

LICKING COUNTY
SINGLE AUDIT
YEAR ENDED DECEMBER 31, 2003



**Auditor of State
Betty Montgomery**

Board of County Commissioners
Licking County

We have reviewed the Independent Auditor's Report of Licking County, prepared by Wolfe, Wilson & Phillips, Inc. for the audit period January 1, 2003 through December 31, 2003. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

A handwritten signature in cursive script that reads "Betty Montgomery".

BETTY MONTGOMERY
Auditor of State

September 9, 2004

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LICKING COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2003

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	various	14.228	\$ 589,170	\$ 547,613
HOME Partnership Grant	B-C-00-041-2	14.239	<u>105,300</u>	<u>196,556</u>
Total U.S. Department of Housing and Urban Development			694,470	744,169
<u>U.S. DEPARTMENT OF TRANSPORTATION:</u>				
Pass through Ohio Department of Transportation				
Highway Planning and Construction	DOTC 10388/12047	20.205	199,767	170,441
Federal Transit Grant	CITY OF NEWARK	20.500	154,956	154,156
Direct				
Airport Improvement Program	AIP-3-39-0061-1503	20.106	<u>227,205</u>	<u>269,506</u>
Total U.S. Department of Transportation			581,928	594,103
<u>U.S. DEPARTMENT OF JUSTICE:</u>				
Direct				
Local Law Enforcement Block Grant	2003-LBBX-1201	16.592	13,961	13,961
Pass through Ohio Dept. of Youth Services				
Delinquency Prevention Program -Title V	JV750-5031	16.548	40,455	40,455
Pass through Ohio Emergency Management Agency				
State Domestic Preparedness Support Program	2002-TE-CX-0046	16.007	95,008	95,008
Pass through Ohio Office of Criminal Justice Services				
Juvenile Accountability Incentive Block Grant	2002-JB-007-A251	16.523	20,000	19,804
Juvenile Justice Delinquency Prevention	2001-JJB1-0044	16.540	33,002	33,002
Part E State Challenge Activities	2003-JC-100-6015	16.549	19,344	17,750
Cops Hiring Grant	n/a	16.710	72,864	53,453
Edward Bryne Memorial Grant	2001-D6-HO1-7614	16.579	<u>119,162</u>	<u>119,162</u>
Total U.S. Department of Justice			413,796	392,595

See notes to Schedule of Federal Awards Expenditures.

LICKING COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2003

Federal Grantor/ Sub-Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Disbursements
<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	135,175	135,175
Medical Assistance - Title XIX	n/a	93.778	<u>2,700,932</u>	<u>2,700,932</u>
Total U.S. Department of Health and Human Services			2,836,107	2,836,107
<u>U.S. DEPARTMENT OF EDUCATION:</u>				
Pass through State Rehabilitation Services and Commissions				
Vocational Rehabilitation Grants to State	n/a	84.126	44,489	44,489
Special Education Grants to State	0711-34PGSC-03P	84.027	<u>50,150</u>	<u>50,150</u>
Total U.S. Department of Education			94,639	94,639
<u>U.S. DEPARTMENT OF LABOR:</u>				
Pass through Ohio Department of JFS				
Workforce Improvement Act Cluster WIA -Adult	n/a	17.258	86,391	158,548
WIA - Adult - Administration			<u>-</u>	<u>19,620</u>
			86,391	178,168
WIA-Youth	n/a	17.259	61,248	211,464
WIA - Youth - Administration			<u>-</u>	<u>13,910</u>
			61,248	225,374
WIA - Dislocated Worker	n/a	17.260	79,511	229,434
WIA - Dislocated Worker - Administration			<u>-</u>	<u>18,057</u>
			79,511	247,491
Total U.S. Department of Labor			227,150	651,033
<u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u>				
Americorps	YCP-001-03	94.006	<u>7,494</u>	<u>6,642</u>
Total Corporation for National and Community Service			7,494	6,642
<u>DEPARTMENT OF HOMELAND SECURITY</u>				
Direct				
Public Assistance Grants	FEMA-OH-DR1453	97.036	53,916	53,916
Pass through Ohio EMA				
Emergency MGT Performance Grant	EMC-2003-GR-7026	97.042	<u>33,112</u>	<u>45,830</u>
Total Federal Emergency Management Agency			87,028	99,746
Total Federal Awards Expenditures			<u>\$ 4,942,612</u>	<u>\$ 5,419,034</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 financial statements of Licking County as of and for the year ended December 31, 2003, and have issued our report thereon dated August 13, 2004, wherein we noted the County adopted Government Accounting Standards Board Statements 34, 37, 38 and Interpretation No. 6. 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 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 August 13, 2004.

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 August 13, 2004.

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
August 13, 2004

**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, 2003. 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, 2003.

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
August 13, 2004

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

**FINANCIAL CONDITION
LICKING COUNTY
DECEMBER 31, 2003**

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 CDBG #14.228
<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

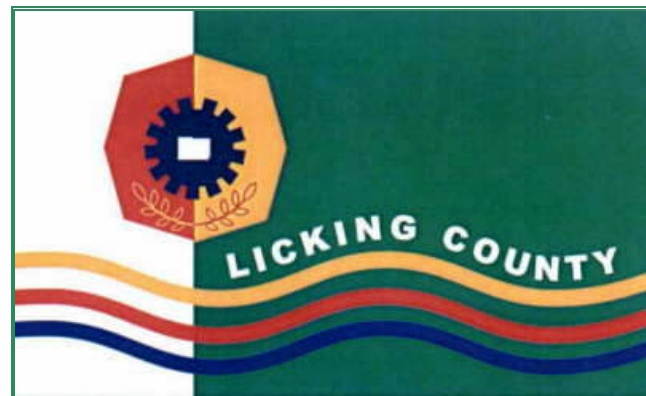
NONE

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

NONE

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*County Seat
Newark, Ohio*



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2003



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2003

*J. Terry Evans
County Auditor*

*Prepared by 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

August 13, 2004

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, 2003 is hereby presented to its citizens. The report has been prepared in accordance with generally accepted accounting principles established by statements of the Governmental Accounting Standards Board (GASB), other authoritative pronouncements and guidelines recommended by the Government Finance Officers Association of the United States and Canada (GFOA).

Introduction

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

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

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.

Letter of Transmittal
For the Year Ended December 31, 2003

The Reporting Entity:

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

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.

LICKING COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2003

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.

Economic Outlook

Licking County is one of the fastest growing areas in Ohio. The 2003 unemployment rate for Licking County of 4.7%, was well below the state average of 6.1%. 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 lessee at the former Newark Air Force Base continuing to provide services to the United States Armed Services.

***Letter of Transmittal
For the Year Ended December 31, 2003***

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

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 early 2004. The detention center will have a maximum capacity of 52 beds and the staff will consist of more than 50 employees.

The new Countyride Program, a partnership with several agencies in Licking County now offers bus service to the Newark/Heath area for transit dependents, as well as anyone interested in utilizing public transportation services. The County is continuing to work with residents, LCATS and ODOT on plans for the widening and improvement of state route 161.

In May of 2003 the Licking County Perspectives economic conference was held at the Central Ohio Aerospace and Technology Center. The conference was hosted by the Heath-Newark-Licking County Port Authority, Newark and Licking County Chamber of Commerce and the Licking County Planning Commission and sponsored by several local companies. The event was intended to help local business owners gain insight into the key elements of economic development in the County from a national, state, and local perspective.

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.

LICKING COUNTY, OHIO

***Letter of Transmittal
For the Year Ended December 31, 2003***

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.

LICKING COUNTY, OHIO

**Letter of Transmittal
For the Year Ended December 31, 2003**

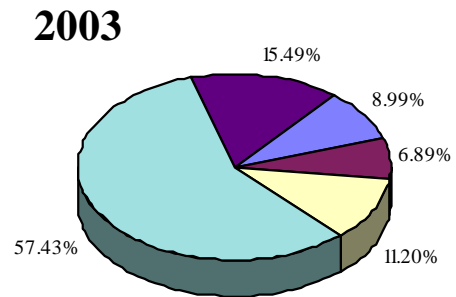
Cash Management:

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.

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, 2003:

Cash Resources	2003	%
Cash	\$5,216,304	8.99
STAR Ohio	4,000,000	6.89
Repurchase Agreement	6,501,589	11.20
Certificates of Deposits	33,334,000	57.43
U.S. Government Securities	8,987,714	15.49
Total Resources	\$58,039,607	100.00



At year end, the bank balance of the County's (primary government) deposits was \$44,616,159. 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.

***Letter of Transmittal
For the Year Ended December 31, 2003***

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.

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, 2002. 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.

***Letter of Transmittal
For the Year Ended December 31, 2003***

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,



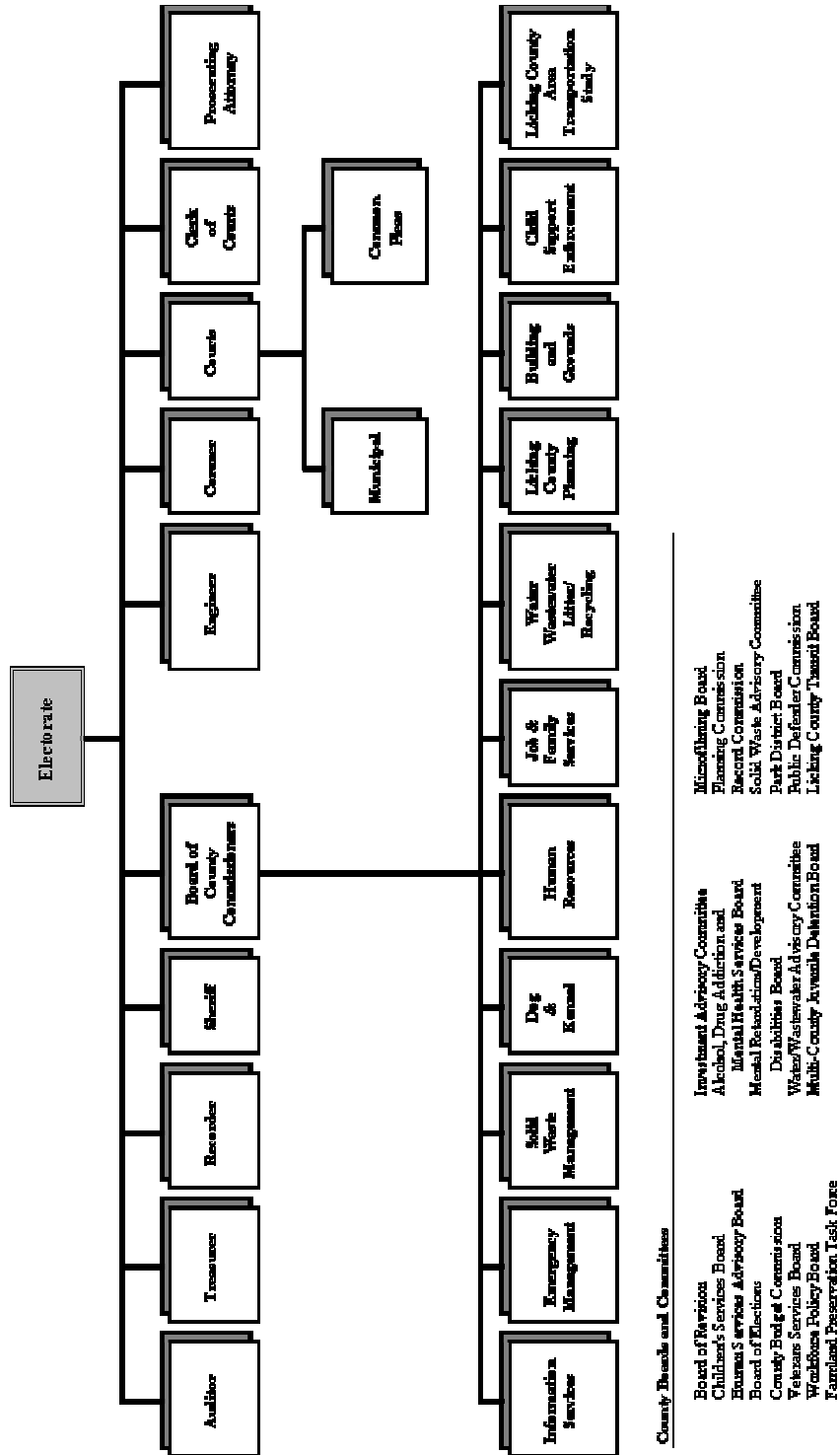
J. Terry Evans
Licking County Auditor

LICKING COUNTY, OHIO

List of Elected Officials For the Year Ended December 31, 2003

NAME	OFFICE	TERM EXPIRES
BOARD OF COUNTY COMMISSIONERS		
Albert Ashbrook	President	01/01/05
Marcia Phelps	Commissioner	01/02/05
Jay Baird	Commissioner	12/31/06
 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	12/31/08
<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

County Organizational Chart
For the Year Ended December 31, 2003



Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

Licking County,
Ohio

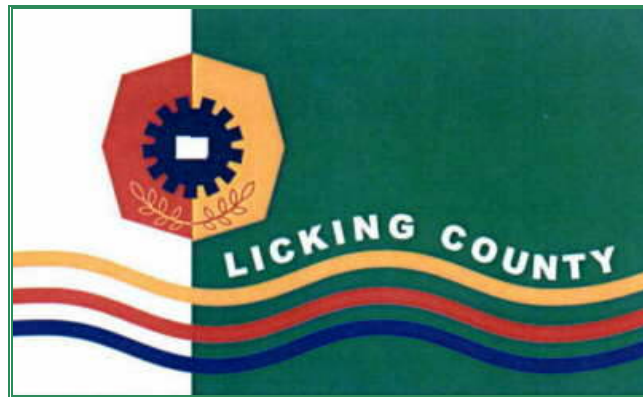
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2002

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

Executive Director



FINANCIAL SECTION



WOLFE, WILSON, & PHILLIPS, INC.

CERTIFIED PUBLIC ACCOUNTANTS

37 S. SEVENTH STREET • ZANESVILLE, OHIO 43701

(740) 453-9600 • FAX - (740) 453-9763

INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Licking County
Newark, Ohio 43055

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Licking County as of and for the year ended December 31, 2003, as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in 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 financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Licking County as of December 31, 2003, and the respective changes in financial position and cash flows, where applicable, and the respective budgetary comparison for the General Fund and each major fund, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 2, Licking County has implemented a new financial reporting model, as required by the provisions of GASB Statement No. 34, *Basic Financial Statements-and Management Discussion and Analysis-for State and Local Governments* as of December 31, 2003. The County has also adopted GASB Statements Nos. 37, and 38, and Interpretation No. 6 for the year ending December 31, 2003.

In accordance with *Government Auditing Standards*, we have also issued a report dated August 13, 2004, 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.

The management's discussion and analysis on pages 3 through 10, is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

Brad Wolfe, J.D., M.B.A., CPA
Joseph W. Wilson, M.B.A., CPA, CMA
Kenneth B. Phillips, CPA

Independent Auditors Report

Page 2

Our audit was made for the purpose of forming an opinion on the financial statements that collectively comprise Licking County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and statistical tables listed in the table of contents are presented for purposes of additional analysis and are not part of the basic financial statements of the County. The combining and individual nonmajor fund financial statements have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly presented in all material respects in relation to the basic 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
August 13, 2004

The discussion and analysis of Licking County's financial performance provides an overall review of the District's financial activities for the fiscal year ended December 31, 2003. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter, notes to the basic financial statements and financial statements to enhance their understanding of the County's financial performance.

FINANCIAL HIGHLIGHTS

Key financial highlights for 2003 are as follows:

- ❑ In total, net assets increased \$1,969,370. Net assets of governmental activities increased \$2,124,986 which represents a 5.0% increase from 2002. Net assets of business-type activities decreased \$155,616 or 1.3% from 2002.
- ❑ General revenues accounted for \$47,247,643 in revenue or 54% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for \$40,087,415 or 46% of total revenues of \$87,335,058.
- ❑ The County had \$82,950,501 in expenses related to governmental activities; only \$37,804,859 of these expenses were offset by program specific charges for services, grants or contributions.
- ❑ Among major funds, the general fund had \$33,318,792 in revenues and \$31,504,014 in expenditures. The general fund's fund balance remained relatively stable, decreasing \$142,352 to a balance of \$10,235,618.
- ❑ Net assets for enterprise funds decreased by \$155,616. This decrease is attributable to an increase in expenses for purchased services.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

These statements are as follows:

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

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

Government-wide Statements

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

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

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

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

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

Fund Financial Statements

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

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

LICKING COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2003

Unaudited

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

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

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

This is the first year for government-wide financial statements using the full accrual basis of accounting, therefore a comparison with prior year's information is not available. A comparative analysis will be provided in future years when prior year's information is available.

	Governmental Activities	Business-type Activities	Total
	2003	2003	2003
Current and other assets	\$68,277,514	\$2,786,572	\$71,064,086
Capital assets, Net	17,644,409	9,740,617	27,385,026
Total assets	85,921,923	12,527,189	98,449,112
Long-term debt outstanding	15,071,936	975,937	16,047,873
Other liabilities	25,824,588	123,130	25,947,718
Total liabilities	40,896,524	1,099,067	41,995,591
Net assets			
Invested in capital assets, net of related debt	4,151,963	9,066,867	13,218,830
Restricted	28,574,205	0	28,574,205
Unrestricted	12,299,231	2,361,255	14,660,486
Total net assets	\$45,025,399	\$11,428,122	\$56,453,521

LICKING COUNTY, OHIO**Management's Discussion and Analysis
For the Year Ended December 31, 2003****Unaudited**

Changes in Net Assets – The following table shows the changes in net assets for the fiscal year 2003:

	Governmental Activities	Business-type Activities	Total
	2003	2003	2003
Revenues			
Program revenues:			
Charges for Services and Sales	\$11,228,371	\$2,282,556	\$13,510,927
Operating Grants and Contributions	26,576,488	0	26,576,488
General revenues:			
Property Taxes	18,109,509	0	18,109,509
Sales Taxes	15,400,816	0	15,400,816
Shared Revenues	11,095,136	0	11,095,136
Investment Earnings	816,069	0	816,069
Miscellaneous	1,826,113	0	1,826,113
Total revenues	<u>85,052,502</u>	<u>2,282,556</u>	<u>87,335,058</u>
Program Expenses			
Public Safety	17,278,575	0	17,278,575
Health	585,703	0	585,703
Human Services	37,027,296	0	37,027,296
Community and Economic Development	1,176,260	0	1,176,260
Public Works	5,541,379	0	5,541,379
General Government	17,532,928	0	17,532,928
Intergovernmental	2,754,171	0	2,754,171
Interest and Fiscal Charges	1,054,189	0	1,054,189
Water	0	278,789	278,789
Wastewater	0	2,136,398	2,136,398
Total expenses	<u>82,950,501</u>	<u>2,415,187</u>	<u>85,365,688</u>
Change in Net Assets Before Transfers	2,102,001	(132,631)	1,969,370
Transfers	22,985	(22,985)	0
Total Change in Net Assets	2,124,986	(155,616)	1,969,370
Beginning Net Assets	<u>42,900,413</u>	<u>11,583,738</u>	<u>54,484,151</u>
Ending Net Assets	<u>\$45,025,399</u>	<u>\$11,428,122</u>	<u>\$56,453,521</u>

Governmental Activities

Net assets of the County's governmental activities increased by \$2,124,986. This was due mainly to increases in State and Federal grants monies.

Tax revenue accounted for \$33,510,325 of the \$85,052,502 in total revenues for governmental activities. Sales tax accounted for \$15,400,816, or approximately 46% of total tax revenue.

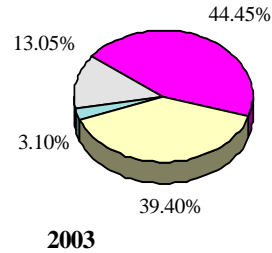
LICKING COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2003**

Unaudited

The County's direct charges to users of governmental services totaled \$11,228,371. This amount represents 13.2% of total revenues for governmental activities and 29.7% of program specific revenues.

Revenue Sources	2003	Percent of Total
Shared Revenues	\$11,095,136	13.05%
Program Revenues	37,804,859	44.45%
General Tax Revenues	33,510,325	39.40%
General Other	2,642,182	3.10%
Total Revenue	\$85,052,502	100.00%



Business-Type Activities

Net assets of the business-type activities decreased by \$155,616. This represents only a 1.3% decrease from 2002. These programs had revenues of \$2,282,556 and expenses of \$2,415,187 for fiscal year 2002. Business activities receive no support from tax revenues and remain self-supporting.

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

The County's governmental funds reported a combined fund balance of \$33,470,882 which is less than last year's total of \$34,244,305. The schedule below indicates the fund balance and the total change in fund balance by fund type as of December 31, 2003 and 2002.

	Fund Balance/(Deficit) December 31, 2003	Fund Balance December 31, 2002	Increase (Decrease)
General	\$10,235,618	\$10,377,970	(\$142,352)
Public Assistance	(65,335)	831,831	(897,166)
Community MRDD	5,098,754	4,254,152	844,602
Other Governmental	18,201,845	18,780,352	(578,507)
Total	\$33,470,882	\$34,244,305	(\$773,423)

LICKING COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2003

Unaudited

General Fund – The County's General Fund balance remained relatively stable from fiscal year 2002 to 2003. The tables that follow assist in illustrating the financial activities and balance of the General Fund:

	2003	2002	Increase
	Revenues	Revenues	(Decrease)
Taxes	\$21,801,168	\$20,498,350	\$1,302,818
Intergovernmental Revenues	4,531,756	4,591,740	(59,984)
Charges for Services	5,123,205	4,735,855	387,350
Licenses and Permits	15,755	11,693	4,062
Investment Earnings	762,233	1,046,572	(284,339)
Fines and Forfeitures	299,320	317,829	(18,509)
All Other Revenue	785,355	765,001	20,354
Total	<u>\$33,318,792</u>	<u>\$31,967,040</u>	<u>\$1,351,752</u>

General Fund revenues in 2003 increased approximately 4.2% compared to revenues in fiscal year 2002. This increase is the result of increases in taxes and charges for services. Tax revenues increased as a result of higher property tax receipts, and an increase in recorder fees contributed to the increase in charges for services.

	2003	2002	Increase
	Expenditures	Expenditures	(Decrease)
Public Safety	\$14,292,887	\$13,772,157	\$520,730
Health	254,779	218,170	36,609
Human Services	1,402,272	729,443	672,829
Community and Economic Development	563,540	527,397	36,143
Public Works	74,383	24,187	50,196
General Government	14,380,298	14,442,076	(61,778)
Capital Outlay	0	53,539	(53,539)
Intergovernmental	535,855	514,811	21,044
Total	<u>\$31,504,014</u>	<u>\$30,281,780</u>	<u>\$1,222,234</u>

Expenditures increased by \$1,222,234 or 4.0% over the prior year. This is mainly the result of increases in the public safety and human services function. The increases in public safety were the result of increases in salaries within the sheriffs and 911 emergency departments. The large increase in human services can be attributed to increases in amounts for purchased services within the indigent fees department.

Public Assistance Fund – The County's Public Assistance Fund balance decreased by over 100%. This decrease in fund balance was the result of decreases in state and federal grant monies received.

Community MRDD Fund – The fund balance reported in the Community MRDD Fund remained relatively stable, decreasing by only 2.2%.

LICKING COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2003

Unaudited

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

During the course of fiscal year 2003 the County amended its General Fund budget several times, none significant.

For the General Fund, budget basis revenue of \$31.3 million did not change over the original budget estimates of \$31.3 million. The General Fund had an adequate fund balance to cover expenditures.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of fiscal 2002 the County had \$27,385,026 net of accumulated depreciation invested in land, buildings, equipment, vehicles and infrastructure. Of this total, \$17,644,409 was related to governmental activities and \$9,740,617 to the business-type activities. The following table shows fiscal 2002 and 2003 balances:

	Governmental Activities		Increase (Decrease)
	2003	2002	
Land	\$2,638,426	\$2,638,426	\$0
Land Improvements	300,829	300,829	0
Buildings and Improvements	16,775,558	16,775,558	0
Machinery and Equipment	9,812,944	9,100,901	712,043
Infrastructure	1,066,556	0	1,066,556
Construction in Progress	0	0	0
Less: Accumulated Depreciation	(12,949,904)	(11,759,980)	(1,189,924)
Totals	<u>\$17,644,409</u>	<u>\$17,055,734</u>	<u>\$588,675</u>

	Business - Type Activities		Increase (Decrease)
	2003	2002	
Land	\$158,839	\$158,839	\$0
Buildings	4,149,236	4,149,236	0
Machinery and Equipment	706,265	509,107	197,158
Infrastructure	11,630,360	11,630,360	0
Less: Accumulated Depreciation	(6,904,083)	(6,493,748)	(410,335)
Totals	<u>\$9,740,617</u>	<u>\$9,953,794</u>	<u>(\$213,177)</u>

The primary increases occurred in machinery and infrastructure. These amounts represent routine additions to equipment as well as street repaving and bridge replacement. Additional information on the County's capital assets can be found in Note 9.

LICKING COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2003

Unaudited

Debt

At December 31, 2003, the County had \$12.3 million in general obligation bonds outstanding, \$924,850 due within one year. The following table summarizes the County's debt outstanding as of December 31, 2003:

	2003	2002
Governmental Activities:		
General Obligation Bonds	\$11,793,630	\$12,651,530
Special Assessment Bonds	218,816	212,586
Capital Leases Payable	0	87
Compensated Absences	3,059,490	2,949,855
Total Governmental Activities	<u>15,071,936</u>	<u>15,814,058</u>
Business-Type Activities:		
Mortgage Revenue Bond	412,000	503,000
General Obligation Bond	495,000	530,000
Compensated Absences	68,937	68,237
Total Business-Type Activities	<u>975,937</u>	<u>1,101,237</u>
Totals	<u>\$16,047,873</u>	<u>\$16,915,295</u>

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

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The economic downturn that the County has recently experienced has certainly had an impact on all levels of state and local government. The County's budget for the general fund in 2004 is very conservative. Total revenues are projected to be almost 4% less than was actually received in fiscal year 2003.

Although this conservative budget is a reflection of a volatile economic climate, local business development in the County continues to grow. County commissioners approved an enterprise zone tax abatement package to allow for Boston based Cabot Corporation to move into Etna Corporate Park. Cabot Corporation, a specialty chemicals manufacturer, would occupy a 90,000 square foot building, and bring 68 jobs to western Licking County. Joules Angstrom, a company specializing in the production of ultra-violet printing ink, is representative of the small business growth within the County. The company, which was previously located in an 8,000 square foot building and employed 12 people, relocated to a 30,000 square foot building, and expects to increase its workforce to 45 people.

REQUESTS FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information contact J. Terry Evans, Auditor of Licking County.

LICKING COUNTY, OHIO

**Statement of Net Assets
December 31, 2003**

	Governmental Activities	Business-Type Activities	Total	Component Units	
				Airport Authority	LICCO Incorporated
Assets:					
Cash and Cash Equivalents	\$ 28,183,361	\$ 2,242,978	\$ 30,426,339	\$ 119,008	\$ 89,998
Cash and Cash Equivalents in Segregated Accounts	44,064	0	44,064	0	0
Cash and Cash Equivalents with Fiscal Agent	55,367	0	55,367	0	0
Investments	8,987,714	0	8,987,714	0	666,438
Receivables:					
Taxes	23,001,169	0	23,001,169	0	0
Accounts	695,828	288,376	984,204	7,195	61,782
Intergovernmental	4,244,182	0	4,244,182	0	0
Interest	11,565	2,126	13,691	0	0
Loans	2,688,015	0	2,688,015	0	0
Internal Balances	10,635	(10,635)	0	0	0
Inventory of Supplies at Cost	216,125	30,477	246,602	0	8,913
Prepaid Items	139,489	0	139,489	75	3,054
Restricted Assets:					
Cash and Cash Equivalents	0	233,250	233,250	0	0
Capital Assets, Net	17,644,409	9,740,617	27,385,026	0	37,156
Total Assets	85,921,923	12,527,189	98,449,112	126,278	867,341
Liabilities:					
Accounts Payable	1,907,064	65,260	1,972,324	1,267	3,159
Accrued Wages and Benefits	1,750,048	24,170	1,774,218	0	13,204
Intergovernmental Payable	843,398	29,869	873,267	0	0
Claims Payable	615,786	0	615,786	0	0
Retainage Payable	42,595	0	42,595	0	0
Deferred Revenue	19,050,999	0	19,050,999	0	0
Compensated Absences Payable	55,111	0	55,111	0	0
Accrued Interest Payable	79,587	3,831	83,418	0	0
General Obligation Notes Payable	1,480,000	0	1,480,000	0	0
Long Term Liabilities:					
Due Within One Year	2,485,634	136,000	2,621,634	0	0
Due in More Than One Year	12,586,302	839,937	13,426,239	0	0
Total Liabilities	40,896,524	1,099,067	41,995,591	1,267	16,363
Net Assets:					
Invested in Capital Assets, Net of Related Debt	4,151,963	9,066,867	13,218,830	0	37,156
Restricted For:					
Capital Projects	1,313,719	0	1,313,719	0	0
Debt Service	2,814,565	0	2,814,565	0	0
Other Purposes	24,445,921	0	24,445,921	0	0
Unrestricted (Deficit)	12,299,231	2,361,255	14,660,486	125,011	813,822
Total Net Assets	\$ 45,025,399	\$ 11,428,122	\$ 56,453,521	\$ 125,011	\$ 850,978

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

**Statement of Activities
For the Year Ended December 31, 2003**

	Expenses	Program Revenues	
		Charges for Services and Sales	Operating Grants and Contributions
Governmental Activities:			
Public Safety	\$ 17,278,575	\$ 274,573	\$ 3,216,666
Health	585,703	294,515	0
Human Services	37,027,296	1,932,426	21,274,297
Community and Economic Development	1,176,260	0	1,333,680
Public Works	5,541,379	174,693	504,978
General Government	17,532,928	8,552,164	246,867
Intergovernmental	2,754,171	0	0
Interest and Fiscal Charges	1,054,189	0	0
Total Governmental Activities	82,950,501	11,228,371	26,576,488
Business-Type Activities:			
Water	278,789	274,520	0
Wastewater	2,136,398	2,008,036	0
Total Business-Type Activities	2,415,187	2,282,556	0
Total Primary Government	\$ 85,365,688	\$ 13,510,927	\$ 26,576,488
Component Units:			
Airport Authority	\$468,066	\$460,877	\$0
LICCO Incorporated	1,855,564	1,949,057	0
Total Component Units	\$ 2,323,630	\$ 2,409,934	\$ 0

General Revenues

Property Taxes Levied for:

General Purposes

Sales Tax

Shared Revenues

Investment Earnings

Miscellaneous

Transfers

Total General Revenues and Transfers

Change in Net Assets

Net Assets Beginning of Year

Net Assets End of Year

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

Net (Expense) Revenue and Changes in Net Assets			Component Units	
Governmental Activities	Business-Type Activities	Total	Airport Authority	LICCO Incorporated
\$ (13,787,336)	\$ 0	\$ (13,787,336)		
(291,188)	0	(291,188)		
(13,820,573)	0	(13,820,573)		
157,420	0	157,420		
(4,861,708)	0	(4,861,708)		
(8,733,897)	0	(8,733,897)		
(2,754,171)	0	(2,754,171)		
(1,054,189)	0	(1,054,189)		
<u>(45,145,642)</u>	<u>0</u>	<u>(45,145,642)</u>		
0	(4,269)	(4,269)		
0	(128,362)	(128,362)		
0	(132,631)	(132,631)		
<u>\$ (45,145,642)</u>	<u>\$ (132,631)</u>	<u>\$ (45,278,273)</u>		
\$0			(\$7,189)	\$0
0			0	93,493
<u>\$ 0</u>			<u>\$ (7,189)</u>	<u>\$ 93,493</u>
18,109,509	0	18,109,509	0	0
15,400,816	0	15,400,816	0	0
11,095,136	0	11,095,136	0	0
816,069	0	816,069	0	31,779
1,826,113	0	1,826,113	0	0
22,985	(22,985)	0	0	0
<u>47,270,628</u>	<u>(22,985)</u>	<u>47,247,643</u>	<u>0</u>	<u>31,779</u>
2,124,986	(155,616)	1,969,370	(7,189)	125,272
<u>42,900,413</u>	<u>11,583,738</u>	<u>54,484,151</u>	<u>132,200</u>	<u>725,706</u>
<u>\$ 45,025,399</u>	<u>\$ 11,428,122</u>	<u>\$ 56,453,521</u>	<u>\$ 125,011</u>	<u>\$ 850,978</u>

LICKING COUNTY, OHIO

**Balance Sheet
Governmental Funds
December 31, 2003**

	General	Public Assistance	Community MRDD	Other Governmental Funds	Total Governmental Funds
Assets:					
Cash and Cash Equivalents	\$ 5,767,411	\$ 444,878	\$ 3,062,139	\$ 13,892,921	\$ 23,167,349
Cash and Cash Equivalents with Fiscal Agent	0	0	0	99,431	99,431
Investments	2,738,875	326,000	2,243,885	3,678,954	8,987,714
Receivables:					
Taxes	9,850,134	0	6,412,816	6,738,219	23,001,169
Accounts	142,673	637	0	552,518	695,828
Intergovernmental	1,397,620	55,190	168,127	2,623,245	4,244,182
Interest	8,708	0	0	529	9,237
Loans	0	0	0	2,688,015	2,688,015
Interfund Loans Receivables	249,464	0	0	0	249,464
Inventory of Supplies, at Cost	80,382	2,238	0	133,505	216,125
Prepaid Items	139,489	0	0	0	139,489
Total Assets	\$ 20,374,756	\$ 828,943	\$ 11,886,967	\$ 30,407,337	\$ 63,498,003
Liabilities:					
Accounts Payable	\$ 607,674	\$ 499,011	\$ 47,904	\$ 752,475	\$ 1,907,064
Accrued Wages and Benefits Payable	902,855	286,131	232,401	323,161	1,744,548
Intergovernmental Payable	376,511	109,136	84,881	270,924	841,452
Retainage Payable	0	0	0	42,595	42,595
Interfund Payable	0	0	0	238,829	238,829
Deferred Revenue	8,224,489	0	6,416,015	9,072,844	23,713,348
Compensated Absences Payable	27,609	0	7,012	1,101	35,722
Accrued Interest Payable	0	0	0	23,563	23,563
General Obligation Notes Payable	0	0	0	1,480,000	1,480,000
Total Liabilities	10,139,138	894,278	6,788,213	12,205,492	30,027,121
Fund Balances:					
Reserved for Encumbrances	570,490	0	204,147	778,158	1,552,795
Reserved for Prepaid Items	139,489	0	0	0	139,489
Reserved for Supplies Inventory	80,382	2,238	0	133,505	216,125
Reserved for Debt Service	0	0	0	2,790,589	2,790,589
Reserved for Loans Receivable	0	0	0	2,738,507	2,738,507
Undesignated, Unreserved in:					
General Fund	9,445,257	0	0	0	9,445,257
Special Revenue Funds	0	(67,573)	4,894,607	10,632,467	15,459,501
Capital Projects Funds	0	0	0	1,128,619	1,128,619
Total Fund Balances	10,235,618	(65,335)	5,098,754	18,201,845	33,470,882
Total Liabilities and Funds Balances	\$ 20,374,756	\$ 828,943	\$ 11,886,967	\$ 30,407,337	\$ 63,498,003

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

***Reconciliation Of Total Governmental Fund Balances
To Net Assets Of Governmental Activities
December 31, 2003***

Total Governmental Fund Balances		\$ 33,470,882
<i>Amounts reported for governmental activities in the statement of net assets are different because</i>		
Capital Assets used in governmental activities are not resources and therefore are not reported in the funds.		17,644,409
Other long-term assets are not available to pay for current- period expenditures and therefore are deferred in the funds.		4,662,349
Internal service funds are used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.		4,375,719
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.		
General Obligation Bonds	(11,793,630)	
Special Assessment Bonds Payable	(218,816)	
Compensated Absences Payable	(3,059,490)	
Accrued Interest Payable	<u>(56,024)</u>	
		(15,127,960)
<i>Net Assets of Governmental Activities</i>		<u><u>\$45,025,399</u></u>

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

**Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2003**

	General	Public Assistance	Community MRDD	Other Governmental Funds	Total Governmental Funds
Revenues:					
Taxes	\$ 21,801,168	\$ 0	\$ 5,665,249	\$ 6,243,098	\$ 33,709,515
Intergovernmental Revenues	4,531,756	10,264,845	3,323,940	17,568,186	35,688,727
Charges for Services	5,123,205	0	886,450	4,352,230	10,361,885
Licenses and Permits	15,755	0	0	264,528	280,283
Investment Earnings	762,233	0	0	19,609	781,842
Special Assessments	0	0	0	130,566	130,566
Fines and Forfeitures	299,320	0	0	399,616	698,936
All Other Revenue	785,355	481,452	188,707	370,599	1,826,113
Total Revenue	33,318,792	10,746,297	10,064,346	29,348,432	83,477,867
Expenditures:					
Current:					
Public Safety	14,292,887	0	0	2,381,445	16,674,332
Health	254,779	0	0	258,014	512,793
Human Services	1,402,272	13,874,551	9,219,744	12,407,897	36,904,464
Community and Economic Development	563,540	0	0	606,151	1,169,691
Public Works	74,383	0	0	6,570,449	6,644,832
General Government	14,380,298	0	0	2,888,720	17,269,018
Capital Outlay	0	0	0	425,009	425,009
Intergovernmental	535,855	0	0	2,218,316	2,754,171
Debt Service:					
Principal Retirement	0	0	0	891,170	891,170
Interest & Fiscal Charges	0	0	0	1,059,200	1,059,200
Total Expenditures	31,504,014	13,874,551	9,219,744	29,706,371	84,304,680
Excess (Deficiency) of Revenues Over Expenditures	1,814,778	(3,128,254)	844,602	(357,939)	(826,813)
Other Financing Sources (Uses):					
General Obligation Bonds Issued	0	0	0	39,500	39,500
Transfers In	1,257,607	2,231,053	0	2,695,358	6,184,018
Transfers Out	(3,212,567)	0	0	(2,948,466)	(6,161,033)
Total Other Financing Sources (Uses)	(1,954,960)	2,231,053	0	(213,608)	62,485
Net Change in Fund Balances	(140,182)	(897,201)	844,602	(571,547)	(764,328)
Fund Balances at Beginning of Year	10,377,970	831,831	4,254,152	18,780,352	34,244,305
Increase (Decrease) in Inventory Reserve	(2,170)	35	0	(6,960)	(9,095)
Fund Balances (Deficit) End of Year	\$ 10,235,618	\$ (65,335)	\$ 5,098,754	\$ 18,201,845	\$ 33,470,882

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

**Reconciliation Of The Statement Of Revenues, Expenditures
And Changes In Fund Balances Of Governmental Funds
To The Statement Of Activities
For The Year Ended December 31, 2003**

Net Change in Fund Balances - Total Governmental Funds \$ (764,328)

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

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

Capital Outlay	1,778,599	
Depreciation Expense	<u>(1,189,924)</u>	588,675

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. 1,540,408

The issuance of long-term debt provides current financial resources to governmental funds, but has not effect on net assets. In addition, the payment of bond principal is an expenditure in the governmental funds, but reduces long-term liabilities in the

Issuance of Special Assessment Bonds	(39,500)	
General Obligation Bond Principal Payment	857,900	
Special Assessment Bond Principal Payment	33,270	
Capital Lease Principal Payment	<u>87</u>	851,757

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. 5,011

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

Compensated Absences	(109,635)	
Change in Inventory	<u>(9,095)</u>	(118,730)

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

Governmental fund expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service funds are allocated among the governmental activities. 22,193

Change in Net Assets of Governmental Activities \$ 2,124,986

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

**Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2003**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 20,580,150	\$ 20,580,150	\$ 21,483,729	\$ 903,579
Intergovernmental Revenues	4,246,850	4,246,850	4,511,413	264,563
Charges for Services	4,271,050	4,271,050	5,013,388	742,338
Licenses and Permits	11,100	11,100	15,655	4,555
Investment Earnings	814,600	814,600	734,961	(79,639)
Fines and Forfeitures	309,300	309,300	300,024	(9,276)
All Other Revenues	1,067,200	1,067,200	793,457	(273,743)
Total Revenues	<u>31,300,250</u>	<u>31,300,250</u>	<u>32,852,627</u>	<u>1,552,377</u>
Expenditures:				
Current:				
Public Safety	15,317,577	15,658,626	14,486,116	1,172,510
Health	350,473	373,180	244,761	128,419
Human Services	1,742,798	1,755,506	1,377,187	378,319
Community Development	541,306	592,056	584,131	7,925
Public Works	74,433	74,433	74,383	50
General Government	15,469,471	16,284,838	14,999,761	1,285,077
Capital Outlay	60,000	60,000	0	60,000
Intergovernmental	535,855	535,855	535,855	0
Total Expenditures	<u>34,091,913</u>	<u>35,334,494</u>	<u>32,302,194</u>	<u>3,032,300</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,791,663)	(4,034,244)	550,433	4,584,677
Other Financing Sources (Uses):				
Transfers In	1,570,000	1,570,000	1,542,985	(27,015)
Transfers Out	(3,530,136)	(3,758,629)	(3,212,567)	546,062
Advances In	0	0	13,668	13,668
Total Other Financing Sources (Uses)	<u>(1,960,136)</u>	<u>(2,188,629)</u>	<u>(1,655,914)</u>	<u>532,715</u>
Net Change in Fund Balances	(4,751,799)	(6,222,873)	(1,105,481)	5,117,392
Fund Balance at Beginning of Year	5,988,993	5,988,993	5,988,993	0
Prior Year Encumbrances	707,659	707,659	707,659	0
Fund Balance at End of Year	<u>\$ 1,944,853</u>	<u>\$ 473,779</u>	<u>\$ 5,591,171</u>	<u>\$ 5,117,392</u>

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

**Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Public Assistance Fund
For the Year Ended December 31, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 11,465,919	\$ 11,465,919	\$ 10,209,655	\$ (1,256,264)
All Other Revenues	<u>1,135,100</u>	<u>1,135,100</u>	<u>481,615</u>	<u>(653,485)</u>
Total Revenues	<u>12,601,019</u>	<u>12,601,019</u>	<u>10,691,270</u>	<u>(1,909,749)</u>
Expenditures:				
Human Services	<u>15,752,900</u>	<u>16,143,221</u>	<u>14,059,499</u>	<u>2,083,722</u>
Total Expenditures	<u>15,752,900</u>	<u>16,143,221</u>	<u>14,059,499</u>	<u>2,083,722</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,151,881)	(3,542,202)	(3,368,229)	173,973
Other Financing Sources (Uses):				
Transfers In	<u>2,350,428</u>	<u>2,350,428</u>	<u>2,231,053</u>	<u>(119,375)</u>
Total Other Financing Sources (Uses)	<u>2,350,428</u>	<u>2,350,428</u>	<u>2,231,053</u>	<u>(119,375)</u>
Net Change in Fund Balances	(801,453)	(1,191,774)	(1,137,176)	54,598
Fund Balance at Beginning of Year	1,375,892	1,375,892	1,375,892	0
Prior Year Encumbrances	<u>230,853</u>	<u>230,853</u>	<u>230,853</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 805,292</u>	<u>\$ 414,971</u>	<u>\$ 469,569</u>	<u>\$ 54,598</u>

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

**Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – County MRDD Fund
For the Year Ended December 31, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 5,631,520	\$ 5,631,520	\$ 5,665,249	\$ 33,729
Intergovernmental Revenues	2,962,206	2,962,206	3,159,012	196,806
Charges for Services	841,000	841,000	886,451	45,451
All Other Revenues	188,000	188,000	188,707	707
Total Revenues	<u>9,622,726</u>	<u>9,622,726</u>	<u>9,899,419</u>	<u>276,693</u>
Expenditures:				
Human Services	<u>9,626,304</u>	<u>9,889,886</u>	<u>9,436,842</u>	<u>453,044</u>
Total Expenditures	<u>9,626,304</u>	<u>9,889,886</u>	<u>9,436,842</u>	<u>453,044</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,578)	(267,160)	462,577	729,737
Fund Balance at Beginning of Year	4,343,341	4,343,341	4,343,341	0
Prior Year Encumbrances	<u>253,582</u>	<u>253,582</u>	<u>253,582</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 4,593,345</u>	<u>\$ 4,329,763</u>	<u>\$ 5,059,500</u>	<u>\$ 729,737</u>

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

**Statement of Net Assets
Proprietary Funds
December 31, 2003**

	Water	Wastewater	Total	Governmental Activities- Internal Service Fund
Assets:				
Current Assets:				
Cash and Cash Equivalents	\$ 246,767	\$ 1,996,211	\$ 2,242,978	\$ 5,016,012
Receivables:				
Accounts	41,085	247,291	288,376	0
Interest	0	2,126	2,126	2,328
Interfund Loans Receivable	0	2,565	2,565	0
Inventory of Supplies at Cost	0	30,477	30,477	0
Total Current Assets	287,852	2,278,670	2,566,522	5,018,340
Noncurrent Assets:				
Restricted Assets:				
Cash and Cash Equivalents	0	233,250	233,250	0
Property, Plant & Equipment	1,324,986	15,319,714	16,644,700	0
Accumulated Depreciation	(526,935)	(6,377,148)	(6,904,083)	0
Total Noncurrent Assets	798,051	9,175,816	9,973,867	0
Total Assets	\$ 1,085,903	\$ 11,454,486	\$ 12,540,389	\$ 5,018,340
Liabilities:				
Current Liabilities:				
Accounts Payable	\$ 2,453	\$ 62,807	\$ 65,260	\$ 0
Accrued Wages & Benefits	0	24,170	24,170	5,500
Intergovernmental Payable	17,858	12,011	29,869	1,946
Claims Payable	0	0	0	615,786
Interfund Payable	13,200	0	13,200	0
Accrued Interest Payable	2,114	1,717	3,831	0
General Obligation Bonds - Current	40,000	0	40,000	0
Mortgage Revenue - Current	0	96,000	96,000	0
Total Current Liabilities	75,625	196,705	272,330	623,232
Noncurrent Liabilities				
Compensated Absences Payable	0	68,937	68,937	19,389
GO Bonds Payable	455,000	0	455,000	0
Revenue Bonds Payable	0	316,000	316,000	0
Total Noncurrent Liabilities	455,000	384,937	839,937	19,389
Total Liabilities	530,625	581,642	1,112,267	642,621
Net Assets:				
Invested in Capital Assets, net of debt	303,051	8,763,816	9,066,867	0
Unrestricted	252,227	2,109,028	2,361,255	4,375,719
Total Net Assets	\$ 555,278	\$ 10,872,844	\$ 11,428,122	\$ 4,375,719

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

**Statement of Revenues, Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2003**

	Water	Wastewater	Total	Governmental Activities - Internal Service Funds
Operating Revenues:				
Charges for Services	\$ 273,626	\$ 1,976,273	\$ 2,249,899	\$ 1,589,515
Other Operating Revenue	894	28,926	29,820	0
Total Operating Revenues	274,520	2,005,199	2,279,719	1,589,515
Operating Expenses:				
Personal Services	555	765,073	765,628	155,822
Contractual Services	176,988	839,739	1,016,727	500,565
Materials and Supplies	10,854	128,323	139,177	1,475
Depreciation	56,793	353,542	410,335	0
Health Insurance Claims	0	0	0	933,770
Other Operating Expenses	4,748	24,950	29,698	9,917
Total Operating Expenses	249,938	2,111,627	2,361,565	1,601,549
Operating Income (Loss)	24,582	(106,428)	(81,846)	(12,034)
Nonoperating Revenue (Expenses):				
Investment Earnings	0	2,837	2,837	34,227
Interest Expense	(28,851)	(24,771)	(53,622)	0
Total Nonoperating Revenues (Expenses)	(28,851)	(21,934)	(50,785)	34,227
Income(Loss) Before Operating Transfers	(4,269)	(128,362)	(132,631)	22,193
Transfers Out	0	(22,985)	(22,985)	0
Change in Net Assets	(4,269)	(151,347)	(155,616)	22,193
Net Assets Beginning of Year	559,547	11,024,191	11,583,738	4,353,526
Net Assets End of Year	<u>\$ 555,278</u>	<u>\$ 10,872,844</u>	<u>\$ 11,428,122</u>	<u>\$ 4,375,719</u>

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

**Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2003**

	Water	Wastewater	Totals	Governmental- Activities Internal Service
<u>Cash Flows from Operating Activities:</u>				
Cash Received from Customers	\$282,995	\$1,978,408	\$2,261,403	\$1,633,579
Cash Payments for Goods and Services	(194,080)	(1,008,671)	(1,202,751)	(1,405,113)
Cash Payments to Employees	(555)	(757,849)	(758,404)	(163,105)
Net Cash Provided by Operating Activities	<u>88,360</u>	<u>211,888</u>	<u>300,248</u>	<u>65,361</u>
<u>Cash Flows from Noncapital Financing Activities</u>				
Operating Transfers In	0	494,000	494,000	0
Operating Transfers Out	(64,000)	(516,985)	(580,985)	0
Net Cash Provided (Used) by Noncapital Financing Activities	<u>(64,000)</u>	<u>(22,985)</u>	<u>(86,985)</u>	<u>0</u>
<u>Cash Flows from Capital and Related Financing Activities:</u>				
Acquisition and Construction of Assets	(11,266)	(167,136)	(178,402)	0
Principal Paid on Mortgage Revenue Bond	0	(91,000)	(91,000)	0
Principal Paid on General Obligation Bond	0	0	0	0
Interest Paid on All Debt	0	(25,150)	(25,150)	0
Net Cash Used for Capital and Related Financing Activities	<u>(11,266)</u>	<u>(283,286)</u>	<u>(294,552)</u>	<u>0</u>
<u>Cash Flows from Investing Activities:</u>				
Receipt of Interest	0	711	711	45,578
Sale of Investments	0	442,385	442,385	1,221,897
Net Cash Used for Investing Activities	<u>0</u>	<u>443,096</u>	<u>443,096</u>	<u>1,267,475</u>
Net Increase in Cash and Cash Equivalents	13,094	348,713	361,807	1,332,836
Cash and Cash Equivalents at Beginning of Year	<u>233,673</u>	<u>1,880,748</u>	<u>2,114,421</u>	<u>3,683,176</u>
Cash and Cash Equivalents at End of Year	<u>\$246,767</u>	<u>\$2,229,461</u>	<u>\$2,476,228</u>	<u>\$5,016,012</u>
<u>Reconciliation of Cash and</u>				
<u>Cash Equivalents per the Balance Sheet:</u>				
Cash and Cash Equivalents	\$246,767	\$1,996,211	\$2,242,978	\$5,016,012
Restricted Cash and Cash Equivalents	0	233,250	233,250	0
Cash and Cash Equivalents at End of Year	<u>\$246,767</u>	<u>\$2,229,461</u>	<u>\$2,476,228</u>	<u>\$5,016,012</u>
<u>Reconciliation of Operating Income to Net Cash</u>				
<u>Provided by Operating Activities:</u>				
Operating Income	\$24,582	(\$106,428)	(\$81,846)	(\$12,034)
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:				
Depreciation and Amortization Expense	56,793	353,542	410,335	0
Changes in Assets and Liabilities:				
(Increase) Decrease in Accounts Receivable	8,475	(26,791)	(18,316)	0
Decrease in Inventory	0	794	794	0
Increase in Accounts Payable	(10,973)	(14,213)	(25,186)	0
Increase in Accrued Wages and Benefits	0	5,800	5,800	489
Increase (Decrease) in Intergovernmental Payable	9,483	(1,516)	7,967	434
Increase in Claims Payable	0	0	0	84,678
Increase in Compensated Absences	0	700	700	(8,206)
Total Adjustments	<u>63,778</u>	<u>318,316</u>	<u>382,094</u>	<u>77,395</u>
Net Cash Provided by Operating Activities	<u>\$88,360</u>	<u>\$211,888</u>	<u>\$300,248</u>	<u>\$65,361</u>

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

**Statement of Net Assets
Fiduciary Funds
December 31, 2003**

	<u>Agency</u>
Assets:	
Cash and Cash Equivalents	\$ 17,023,378
Cash and Cash Equivalents in Segregated Accounts	1,269,495
Receivables:	
Taxes	122,817,029
Intergovernmental	1,565,398
Special Assessments	<u>23,535,781</u>
Total Assets	<u>166,211,081</u>
Liabilities:	
Intergovernmental Payable	154,484,014
Undistributed Monies	<u>11,727,067</u>
Total Liabilities	<u>166,211,081</u>
Total Net Assets	<u>\$ 0</u>

See accompanying notes to the basic financial statements

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2003***

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 basic financial statements comply with the provisions of GASB Statement No. 14, *"The Financial Reporting Entity,"* in that the financial statements include all organizations, activities, functions and component units for which the County (the primary government) is financially accountable. Financial accountability is defined as the appointment of a voting majority of a legally separate organization's governing body and either (1) the County's ability to impose its will over the organization, or (2) the potential that the organization will provide a financial benefit to or impose a financial burden on the County. Based on the foregoing, the County's financial reporting entity includes all funds, agencies, boards and commissions that are part of the primary government. For Licking County, this includes the Children's 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 two component units, LICCO, Incorporated, 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 two component units. They are reported in a separate column to emphasize that they are legally separate from the County. The Component Units are being presented as a part of the County's reporting entity because the County is financially accountable for the component units and it would be misleading to exclude them.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2003***

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-appointed 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 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 14 through 17 to the basic financial statements.

B. Basis of Presentation - Fund Accounting

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2003***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

The following fund types are used by the County:

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

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

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

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

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. The City's major enterprise funds are:

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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2003***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

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.

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's only fiduciary funds are its agency funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement or accounts of operations.

C. Basis of Presentation – Financial Statements

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

The government-wide statements are prepared using the economic resources measurement focus. This is the same approach used in the preparation of the proprietary fund financial statements but differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2003***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation – Financial Statements (Continued)

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

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

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

D. Basis of Accounting

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

The financial statements of the governmental funds are prepared using the modified accrual basis of accounting. Under this basis, revenues are recorded when susceptible to accrual, i.e., both measurable and available. The term "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period, which for the County is 60 days after year end. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt which is recognized when due. Revenues which are measurable but not considered available, such as delinquent real and personal property taxes for which availability is indeterminate, are recorded as deferred revenue. Property taxes which are measurable at December 31, 2003 but not available, are recorded as deferred revenue.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2003***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Basis of Accounting (Continued)

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied and the revenue is available. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specific purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. Revenue considered susceptible to accrual at year end 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, 2003, but which are not intended to finance 2003 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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2003***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process

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

All funds other than agency funds are legally required to be budgeted and appropriated; however, only governmental funds are required to be reported. The Commissary Fund and 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 2003.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2003***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

3. Appropriations

A temporary appropriations resolution to control expenditures may be passed on or about January 1 of each year for the period January 1 through March 31. An annual appropriations resolution must be passed by April 1 of each year for the period January 1 through December 31. The appropriations resolution establishes spending controls at the fund, function, department and object level. The appropriations resolution may be amended during the year by resolution of the County Commissioners as additional information becomes available, provided that total fund appropriations do not exceed current estimated resources. Expenditures may not legally exceed budgeted appropriations at the object level. During 2003, several supplemental appropriations were necessary to budget the use of contingency funds, intergovernmental grant proceeds and capital improvement projects. Administrative control is maintained through the establishment of more detailed line-item budgets. Management may transfer appropriations within the object level (among line items) for an organizational unit and/or department provided total appropriations for that object and organizational unit and/or department do not exceed amounts established by the County Commissioners.

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

4. Lapsing of Appropriations

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

5. Budgetary Basis of Accounting

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

LICKING COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2003**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

5. Budgetary Basis of Accounting (Continued)

A reconciliation of the results of operations for 2003 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	Public Assistance Fund	Community MRDD Fund
GAAP Basis (as reported)	(\$140,182)	(\$897,201)	\$844,602
Increase (Decrease):			
Accrued Revenues at December 31, 2003 received during 2004	(3,185,278)	(55,827)	(164,926)
Accrued Revenues at December 31, 2002 received during 2003	2,796,053	800	0
Accrued Expenditures at December 31, 2003 paid during 2004	1,914,649	894,278	372,198
Accrued Expenditures at December 31, 2002 paid during 2003	(1,502,371)	(777,917)	(342,771)
2002 Prepays for 2003	115,525	0	0
2003 Prepays for 2004	(139,489)	0	0
Outstanding Encumbrances	(964,388)	(301,309)	(246,526)
Budget Basis	<u>(\$1,105,481)</u>	<u>(\$1,137,176)</u>	<u>\$462,577</u>

F. Cash and Cash Equivalents

During fiscal year 2003, 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".

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2003***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Investments

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

The County has invested funds in the STAR Ohio during 2003. 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, 2003.

H. Inventory of Supplies

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

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

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

I. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2003, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

J. Estimates

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2003***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. Capital Assets and Depreciation

Capital assets are defined by the County as assets with an initial, individual cost of more than \$1,000 and an estimated useful life threshold of five or more years.

1. Property, Plant and Equipment - Governmental Activities

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

Contributed capital assets are recorded at fair market value at the date received. General 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.

2. Property, Plant and Equipment – Business Type Activities

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

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

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

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2003*

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Long-Term Obligations

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

<u>Obligation</u>	<u>Fund</u>
General Obligation Bonds	General Obligation Debt Fund Water Fund
Special Assessment Bonds	Special Assessment Debt Fund
Mortgage Revenue Bond	Wastewater 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

M. Compensated Absences

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2003***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

M. Compensated Absences (Continued)

For governmental funds, the portion of unpaid compensated absences that is expected to be paid using expendable, available resources is reported as an expenditure in the fund from which the individual earning the leave is paid, and a corresponding liability is reflected in the account "Compensated Absences Payable." In the government wide statement of net assets, "Compensated Absences Payable" is recorded within the "Due within one year" account and the long-term portion of the liability is recorded within the "Due in more than one year" account.

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

N. Net Assets

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

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

O. Pensions

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

P. Interfund Activity

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2003***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Q. Reservations of Fund Balance

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

R. Operating Revenues and Expenses

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

S. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence. The County had no special items to report during fiscal year 2003.

NOTE 2 – CHANGES IN ACCOUNTING PRINCIPLES AND RESTATEMENT OF FUND BALANCE

A. Changes in Accounting Principles

For fiscal year 2003, the County has implemented GASB Statement No. 34, “*Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Government*,” GASB Statement No. 37, “*Basic Financial Statements for State and Local Governments: Omnibus*”; GASB Statement No. 38, “*Certain Financial Statement Note Disclosures*”; and GASB Interpretation No. 6, “*Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statement*.” At December 31, 2002, there was no effect on fund balance as a result of implementing GASB Statements 36, 37 and 38, or Interpretation No. 6.

GASB 34 creates new basic financial statements for reporting on the County’s financial activities. The financial statements now include government-wide financial statements prepared on an accrual basis of accounting and fund financial statements which present information for individual major funds rather than by fund type. Nonmajor funds are presented in total in one column.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2003**

NOTE 2 – CHANGES IN ACCOUNTING PRINCIPLES AND RESTATEMENT OF FUND BALANCE (Continued)

A. Changes in Accounting Principles (Continued)

The government-wide financial statements split the County’s programs between business-type and governmental activities. Except for the restatement explained below, the beginning net asset amount for the business-type activities equals fund equity of the enterprise funds from last year. The beginning net asset amount for governmental programs reflects the change in fund balance for governmental funds at December 31, 2002, caused by the elimination of the internal service fund and the conversion to the accrual basis of accounting.

B. Restatement of Fund Balance

The changes to the beginning retained earnings/fund balance, as well as the transition from fund balance to net assets of the governmental activities and the business-type activities are as follows:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
Fund Balance December 31, 2002	\$34,244,305	\$11,275,250
Adjustments:		
GASB 34 Adjustments:		
Capital Assets	17,055,734	0
Contributed Capital	0	308,488
Internal Service	4,353,526	0
Long-Term Liabilities	(15,875,093)	0
Long-Term (Deferred) Assets	<u>3,121,941</u>	<u>0</u>
Net Assets, December 31, 2002	<u>\$42,900,413</u>	<u>\$11,583,738</u>

NOTE 3 - COMPLIANCE AND ACCOUNTABILITY

Fund Deficits - The fund deficits at December 31, 2003 of \$65,335 in the Public Assistance Fund, \$17,126 in the Child Support Enforcement Fund, \$4,449 in the Bicentennial Bell Fund (special revenue funds) 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 transfers when cash is required, not when accruals occur.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2003***

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).

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2003***

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 \$38,550,304 and the bank balance \$44,616,159. Federal depository insurance covered \$390,712 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 \$22,912 in undeposited cash on hand at December 31, 2003 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 \$116,498 Federal depository insurance covered all of the bank balance. There are no statutory guidelines regarding the deposit and investment of funds by the not-for-profit corporation.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2003**

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 \$119,008 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 \$762,233, which includes \$596,798 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>Category 2</u>	<u>Fair Value</u>
<u>Categorized Investments</u>		
Repurchase Agreement	\$6,501,589	\$6,501,589
Federal Home Loan Bank Notes	2,001,792	2,001,792
Federal National Mortgage Association Note:	5,003,127	5,003,127
Federal Home Loan Corporation Notes	1,982,795	1,982,795
Total Categorized	15,489,303	15,489,303
<u>Non-Categorized Investments</u>		
STAR Ohio	N/A	4,000,000
Total Investments	<u>\$15,489,303</u>	<u>\$19,489,303</u>

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	\$197,691	\$197,691
US Government Securities	237,863	237,863
Corporate Bonds and Notes	204,384	204,384
Total Investments	<u>\$639,938</u>	<u>\$639,938</u>

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2003**

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:

	<u>Cash and Cash Equivalents *</u>	<u>Investments</u>
Per Combined Balance Sheet	\$49,051,893	\$8,987,714
Investments:		
STAR Ohio	(4,000,000)	4,000,000
Repurchase Agreement	<u>(6,501,589)</u>	<u>6,501,589</u>
Per GASB Statement No. 3	<u>\$38,550,304</u>	<u>\$19,489,303</u>

*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:

	<u>Cash and Cash Equivalents</u>	<u>Investments</u>
Per Combined Balance Sheet	\$209,006	\$666,438
Certificates of Deposit (with maturities of more than 3 months)	<u>26,500</u>	<u>(26,500)</u>
Per GASB Statement No. 3	<u>\$235,506</u>	<u>\$639,938</u>

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 2003 were levied after October 1, 2002 on assessed values as of January 1, 2002, 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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2003***

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, 2003, was \$7.20 per \$1,000 of assessed value. The assessed value upon which 2003 tax receipts were based was \$3,057,731,650. This amount constitutes \$2,694,192,050 in real property assessed value, \$134,086,240 in public utility assessed value and \$229,453,360 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 Basic Financial Statements
For the Year Ended December 31, 2003**

NOTE 6 - RECEIVABLES

Receivables at December 31, 2003, 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 - TRANSFERS

The following balances at December 31, 2003 represent operating transfers in and transfers out:

<u>Fund</u>	<u>Transfer In</u>	<u>Transfer Out</u>
General Fund	\$1,207,607	\$3,162,567
Other Governmental Funds	4,976,411	2,998,466
Total Governmental Funds	6,184,018	6,161,033
Wastewater Fund	0	22,985
Totals	<u>\$6,184,018</u>	<u>\$6,184,018</u>

NOTE 8 - INTERFUND RECEIVABLES AND PAYABLES

The composition of interfund balances as of December 31, 2003, is as follows:

<u>Interfund Loans Receivable/Payable</u>	<u>Receivable</u>	<u>Payable</u>
General Fund	\$249,464	\$0
Other Governmental Funds	0	238,829
Total Governmental Funds	249,464	238,829
Water Fund	0	13,200
Wastewater Fund	2,565	0
Total Proprietary Funds	2,565	13,200
Totals	<u>\$252,029</u>	<u>\$252,029</u>

LICKING COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2003**

NOTE 9 - CAPITAL ASSETS

A. Governmental Activities Capital Assets

Summary by category of changes in governmental activities capital assets at December 31, 2003:

Historical Cost:

Class	Restated December 31, 2002	Additions	Deletions	December 31, 2003
<i>Capital assets not being depreciated:</i>				
Land	\$2,638,426	\$0	\$0	\$2,638,426
<i>Capital assets being depreciated:</i>				
Land Improvements	300,829	0	0	300,829
Buildings and Improvements	16,775,558	0	0	16,775,558
Machinery and Equipment	9,100,901	712,043	0	9,812,944
Infrastructure	0	1,066,556	0	1,066,556
Total Cost	\$28,815,714	\$1,778,599	\$0	\$30,594,313

Accumulated Depreciation:

Class	Restated December 31, 2002	Additions	Deletions	December 31, 2003
Land Improvements	(\$89,740)	(\$4,811)	\$0	(\$94,551)
Buildings and Improvements	(4,716,430)	(328,511)	0	(5,044,941)
Machinery and Equipment	(6,953,810)	(856,602)	0	(7,810,412)
Infrastructure	0	0	0	0
Total Depreciation	(\$11,759,980)	(\$1,189,924) *	\$0	(\$12,949,904)
Net Value:	\$17,055,734			\$17,644,409

* Depreciation expenses were charged to governmental functions as follows:

General Government	\$310,188
Public Safety	565,734
Public Works	197,925
Health	75,901
Human Services	40,176
Total Depreciation Expense	\$1,189,924

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2003*

NOTE 9 - CAPITAL ASSETS (Continued)

B. Business-Type Activities Capital Assets

Summary by Category at December 31, 2003:

Historical Cost:

Class	Restated December 31, 2002	Additions	Deletions	December 31, 2003
<i>Capital assets not being depreciated:</i>				
Land	\$158,839	\$0	\$0	\$158,839
<i>Capital assets being depreciated:</i>				
Buildings and Improvements	4,149,236	0	0	4,149,236
Machinery and Equipment	509,107	197,158	0	706,265
Infrastructure	11,630,360	0	0	11,630,360
Total Cost	\$16,447,542	\$197,158	\$0	\$16,644,700

Accumulated Depreciation:

Class	Restated December 31, 2002	Additions	Deletions	December 31, 2003
Buildings and Improvements	(\$1,221,112)	(\$81,844)	\$0	(\$1,302,956)
Machinery and Equipment	(262,325)	(231,465)	0	(493,790)
Infrastructure	(5,010,311)	(97,026)	0	(5,107,337)
Total Depreciation	(\$6,493,748)	(\$410,335) *	\$0	(\$6,904,083)
<i>Net Value:</i>	\$9,953,794			\$9,740,617

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 “Ohio PERS”)

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2003***

NOTE 10 – DEFINED BENEFIT PENSION PLANS (Continued)

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

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

The Ohio PERS provides retirement, disability, survivor and death benefits and annual cost-of-living adjustments to members of the TP Plan and CO Plan. Members of the MD Plan do not qualify for ancillary benefits. 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 Ohio PERS. Interested parties may obtain a copy by making a written request to 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-6705 or 1-800-222-7377.

The Ohio Revised Code provides statutory authority for employee and employer contributions. For 2003, employee and employer contribution rates were consistent across all three plans (TP, MD and CO). The employee contribution rate is 8.5%. The 2003 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. The contribution requirements of plan members and the County are established and may be amended by the Public Employees Retirement Board. The County's contributions to the Ohio PERS for the years ending December 31, 2003, 2002 and 2001 were \$5,283,360, \$5,148,976 and \$3,926,837, respectively, which were equal to the required contributions for each year.

The Ohio PERS 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 Ohio PERS is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to the Ohio PERS 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 Ohio PERS. The portion of the 2003 employer contribution rate (identified above) that was used to fund health care for the year 2003 was 5.0% of covered payroll which amounted to \$1,949,579.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2003***

NOTE 10 – DEFINED BENEFIT PENSION PLANS (Continued)

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

The significant actuarial assumptions and calculations relating to postemployment health care benefits were based on the Ohio Public Employees Retirement System’s latest actuarial review performed as of December 31, 2002. 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 2002 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 0.5% 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 364,881. The actuarial value of the Ohio PERS net assets available for OPEB at December 31, 2002 is \$10.0 billion. The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$18.7 billion and \$8.7 billion, respectively.

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 pension plan.

The STRS of Ohio provides retirement and disability benefits, annual cost-of-living adjustments and survivor benefits based on eligible service credit 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 Ohio, 275 East Broad Street, Columbus, Ohio 43215-3371 or by calling (614) 227-4090.

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service, or an allowance based on member contributions and earned interest matched by STRS Ohio funds times an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5% of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2003***

NOTE 10 - DEFINED BENEFIT PENSION PLANS (Continued)

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

invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. DC and Combined Plan members will transfer to the Defined Benefit Plan during their fifth year of membership unless they permanently select the DC or Combined Plan. Existing members with less than five years of service credit as of June 30, 2001, were given the option of making a one time irrevocable decision to transfer their account balances from the existing DB Plan into the DC Plan or the Combined Plan. This option expired on December 31, 2001. Benefits are established by Chapter 3307 of the Ohio Revised Code.

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

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. At June 30, 2003, (latest information available) 13% was allocated to fund the pension benefit and 1% to fund health care. The County's contributions to the STRS of Ohio for the years ending December 31, 2003, 2002, and 2001 were \$70,741, \$80,198, and \$90,531, 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, physician fees, prescription drugs and partial reimbursement of monthly Medicare Part B 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. Most benefit recipients 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. For the fiscal year ended June 30, 2002, (latest information available) the board allocated employer contributions are equal to 1% of covered payroll to the Health Care Reserve Fund, which amounted to \$5,053 for the County. The balance of the Health Care Reserve Fund was \$3.011 billion at June 30, 2002 (the latest information available). 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.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2003**

NOTE 11 - NOTES PAYABLE

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

	Balance January 1, 2003	Issued	(Retired)	Balance December 31, 2003
Capital Projects General Obligation Note:				
2.05% Juvenile Detention Facility	\$1,450,000	\$0	(\$1,450,000)	\$0
1.60% Juvenile Detention Facility	0	1,480,000	0	1,480,000
Capital Projects Special Assessment Note:				
7.00% Maple Bay	80,000	0	(80,000)	0
Total Notes Payable	<u>\$1,530,000</u>	<u>\$1,480,000</u>	<u>(\$1,530,000)</u>	<u>\$1,480,000</u>

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LICKING COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2003**

NOTE 12 - LONG-TERM DEBT

Details of the changes in the long-term debt of the County for the year ended December 31, 2003 are indicated below:

Year Issued	Maturity Date	Interest Rate	Balance December 31, 2002	Additions	Deductions	Balance December 31, 2003	Amount Due Within One Year
Governmental Activities:							
General Obligation Bonds:							
1986 County Jail	2007	6.570%	\$1,250,000	\$0	(\$250,000)	\$1,000,000	\$250,000
1988 County Building Improvements	2008	7.125%	390,000	0	(65,000)	325,000	65,000
1990 County Building Improvements	2011	6.625%	915,000	0	(75,000)	840,000	80,000
1990 Mental Health Facility Bonds	2005	6.750%	105,000	0	(35,000)	70,000	14,000
1991 Airport Equipment	2011	7.000%	150,000	0	(15,000)	135,000	15,000
1996 CSEA Building	2010	6.000%	580,000	0	(60,000)	520,000	65,000
1996 Engineers Road Building	2010	6.000%	410,000	0	(45,000)	365,000	45,000
1997 County Road Equipment	2002	5.000%	215,000	0	(40,000)	175,000	40,000
1997 Ohio MRDD Building Bonds	2017	5.250%	845,000	0	(40,000)	805,000	40,000
1998 Domestic Relations Court Building	2023	4.65% - 4.700%	3,865,000	0	(95,000)	3,770,000	105,000
1998 Airport Hanger	2018	5.200%	310,000	0	(15,000)	295,000	15,000
1999 Jail Improvement	2024	5.500%	3,200,000	0	(75,000)	3,125,000	80,000
1999 Energy Conservation Bonds	2008	4.850%	84,000	0	(14,000)	70,000	35,000
2000 Highway Projects	2010	6.000%	332,530	0	(33,900)	298,630	35,850
Total General Obligation Bonds			12,651,530	0	(857,900)	11,793,630	884,850
Special Assessment Bonds:							
1986 Buckeye Lake	2006	5.000%	90,000	0	(22,000)	68,000	23,000
1996 County Ditch	2004	7.750%	12,000	0	(6,000)	6,000	6,000
2000 Jardin Manor	2016	5.980%	110,586	0	(5,270)	105,316	5,585
2003 Maple Bay	2018	5.700%	0	39,500	0	39,500	2,633
Total Special Assessment Bonds (with governmental commitment)			212,586	39,500	(33,270)	218,816	37,218
Compensated Absences			2,949,855	964,802	(855,167)	3,059,490	1,563,566
Capital Lease Payable			87	0	(87)	0	0
Total Governmental Activities			15,814,058	964,802	(855,254)	15,071,936	2,485,634
Business-Type Activities:							
Mortgage Revenue Bond:							
1987 Sanitary Sewer System	2007		503,000	0	(91,000)	412,000	96,000
General Obligation Bond:							
1993 Water System Improvement	2013		530,000	0	(35,000)	495,000	40,000
Compensated Absences			68,237	5,084	(4,384)	68,937	0
Total Business-Type Activities			1,101,237	5,084	(130,384)	975,937	136,000
Total Long-Term Debt			\$16,915,295	\$969,886	(\$985,638)	\$16,047,873	\$2,621,634

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2003**

NOTE 12 - LONG-TERM DEBT (Continued)

The principal amount of the County's special assessment debt outstanding at December 31, 2003 of \$218,816, 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 \$186,049 in the Special Assessment Debt Service Fund at December 31, 2003 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, 2003 follows:

Years	General Obligation Bonds		Mortgage Revenue Bond		Special Assessment Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2004	\$924,850	\$653,349	\$96,000	\$20,600	\$37,218	\$14,245
2005	941,911	601,920	100,000	15,800	30,552	10,316
2006	954,091	548,593	105,000	10,800	31,906	8,712
2007	976,395	495,620	111,000	5,500	9,281	7,036
2008	718,834	516,304	0	0	9,678	6,490
2009-2013	2,837,549	1,666,701	0	0	55,238	23,340
2014-2018	2,245,000	1,031,794	0	0	44,943	6,124
2019-2023	2,440,000	452,508	0	0	0	0
2024-Thereafter	250,000	13,750	0	0	0	0
Totals	<u>\$12,288,630</u>	<u>\$5,980,539</u>	<u>\$412,000</u>	<u>\$52,700</u>	<u>\$218,816</u>	<u>\$76,263</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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2003***

NOTE 13 - 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 2003, the County contributed \$424,279. Complete financial statements can be obtained from the County Risk Sharing Authority, Inc. at 175 South Third Street, Suite 500, Columbus, Ohio 43215.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2003**

NOTE 13 - 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 2003, 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 \$615,786 is based on the requirements of GASB 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Interfund premiums are based primarily upon the insured funds' claims experience.

Changes in the fund's claims liability in 2002 and 2003 were:

<u>Fiscal Year</u>	<u>Beginning of Fiscal Year Liability</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claims Payments</u>	<u>Balance at Fiscal Year End</u>
2002	\$471,014	\$938,502	(\$834,344)	\$575,172
2003	575,172	881,098	(840,484)	615,786

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2003***

NOTE 13 - RISK MANAGEMENT (Continued)

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.

NOTE 14 – 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 2003, the County contributed \$2,218,316 which represents proceeds from the district wide tax levy. Complete financial statements can be obtained from the Licking-Knox Alcohol, Drug Addiction and Mental Health Services, Newark, Ohio.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2003***

NOTE 15 - 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 2003 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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2003***

NOTE 15 - 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 2003, the County contributed \$44,297 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 2003. 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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2003***

NOTE 15 - 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 2003, the County contributed no monies to the Council. Continued existence of the Council is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding.

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

The Licking-Muskingum Community Based Correctional Facility (CBCF) is a four county facility created pursuant to Ohio Revised Code Section 2301.51. The CBCF serves Licking, Muskingum, Coshocton, and Knox counties. The CBCF was formed in 1994 to offer treatment, education, work and other rehabilitation services to convicted felons within the four counties. The CBCF is governed by a seven member board comprised of two common pleas court judges from Licking, Muskingum and Coshocton counties and one common pleas court judge from Knox County. The common pleas judges and the respective county commissioners appoint a thirteen member citizens advisory board to assist in the operation of the CBCF. The board has total control over budgeting, personnel, and financial matters. The CBCF receives funding in the form of state grant monies which are used to provide the various services of the CBCF. Licking County serves as fiscal agent for the CBCF. During 2003, 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 16 - RELATED ORGANIZATION

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2003***

NOTE 17 - 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 2003, these contributions were \$1,375,807.

The Licking County Regional Airport Authority, a discretely presented component unit of Licking County, received contributions for debt service retirement. In 2003, these contributions totaled \$80,000.

NOTE 18 - 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
STATEMENTS AND SCHEDULES*

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

Nonmajor Governmental Funds

Special Revenue Funds

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

Dog and Kennel Fund

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

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.

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.

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.

(Continued)

Special Revenue Funds

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.

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. (The Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balances are not presented because there are no assets or liabilities and there was no activity during the year.)

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.

(Continued)

Special Revenue Funds

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.

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.

(Continued)

Special Revenue Funds

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.

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.

Homeland Security Grant Fund

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

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.

Capital Projects Funds

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

Permanent Improvement Fund

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

Road Projects Fund

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

Airport Construction Fund

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

Capital Grants Fund

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

Bike Path Fund

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

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
Nonmajor Governmental Funds
December 31, 2003**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:				
Cash and Cash Equivalents	\$ 8,222,615	\$ 2,867,279	\$ 2,803,027	\$ 13,892,921
Cash and Cash Equivalents with Fiscal Agent	99,431	0	0	99,431
Investments	3,678,954	0	0	3,678,954
Receivables:				
Taxes	6,738,219	0	0	6,738,219
Accounts	549,208	3,310	0	552,518
Intergovernmental	2,429,282	51,475	142,488	2,623,245
Interest	413	0	116	529
Loans	2,688,015	0	0	2,688,015
Inventory of Supplies, at Cost	133,505	0	0	133,505
Total Assets	\$ 24,539,642	\$ 2,922,064	\$ 2,945,631	\$ 30,407,337
Liabilities:				
Accounts Payable	\$ 744,275	\$ 0	\$ 8,200	\$ 752,475
Accrued Wages and Benefits Payable	323,161	0	0	323,161
Intergovernmental Payable	270,924	0	0	270,924
Retainage Payable	42,595	0	0	42,595
Interfund Payable	118,665	0	120,164	238,829
Deferred Revenue	8,878,881	51,475	142,488	9,072,844
Compensated Absences Payable	1,101	0	0	1,101
Accrued Interest Payable	15	0	23,548	23,563
General Obligation Notes Payable	0	0	1,480,000	1,480,000
Total Liabilities	10,379,617	51,475	1,774,400	12,205,492
Fund Balances:				
Reserved for Encumbrances	655,546	80,000	42,612	778,158
Reserved for Supplies Inventory	133,505	0	0	133,505
Reserved for Debt Service	0	2,790,589	0	2,790,589
Reserved for Loans Receivable	2,738,507	0	0	2,738,507
Undesignated/Unreserved	10,632,467	0	1,128,619	11,761,086
Total Fund Balances	14,160,025	2,870,589	1,171,231	18,201,845
Total Liabilities and Funds Balances	\$ 24,539,642	\$ 2,922,064	\$ 2,945,631	\$ 30,407,337

LICKING COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended December 31, 2003**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Taxes	\$ 6,243,098	\$ 0	\$ 0	\$ 6,243,098
Intergovernmental Revenues	17,568,186	0	0	17,568,186
Charges for Services	3,846,467	505,763	0	4,352,230
Licenses and Permits	264,528	0	0	264,528
Investment Earnings	11,524	0	8,085	19,609
Special Assessments	76,569	51,378	2,619	130,566
Fines and Forfeitures	399,616	0	0	399,616
All Other Revenue	370,299	0	300	370,599
Total Revenue	28,780,287	557,141	11,004	29,348,432
Expenditures:				
Current:				
Public Safety	2,381,445	0	0	2,381,445
Health	258,014	0	0	258,014
Human Services	12,407,897	0	0	12,407,897
Community and Economic Development	606,151	0	0	606,151
Public Works	6,570,449	0	0	6,570,449
General Government	2,888,720	0	0	2,888,720
Capital Outlay	0	0	425,009	425,009
Intergovernmental	2,218,316	0	0	2,218,316
Debt Service:				
Principal Retirement	0	891,170	0	891,170
Interest & Fiscal Charges	300	1,031,401	27,499	1,059,200
Total Expenditures	27,331,292	1,922,571	452,508	29,706,371
Excess (Deficiency) of Revenues Over Expenditures	1,448,995	(1,365,430)	(441,504)	(357,939)
Other Financing Sources (Uses):				
General Obligation Bonds Issued	0	0	39,500	39,500
Transfers In	800,000	1,445,358	450,000	2,695,358
Transfers Out	(1,763,844)	0	(1,184,622)	(2,948,466)
Total Other Financing Sources (Uses)	(963,844)	1,445,358	(695,122)	(213,608)
Net Change in Fund Balances	485,151	79,928	(1,136,626)	(571,547)
Fund Balances at Beginning of Year	13,681,834	2,790,661	2,307,857	18,780,352
Decrease in Inventory Reserve	(6,960)	0	0	(6,960)
Fund Balances End of Year	\$ 14,160,025	\$ 2,870,589	\$ 1,171,231	\$ 18,201,845

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2003**

	Dog and Kennel	Children's Services	Real Estate Assessment	Motor Vehicle and Gasoline Tax
Assets:				
Cash and Cash Equivalents	\$ 58,537	\$ 934,849	\$ 1,824,774	\$ 449,262
Cash and Cash Equivalents with Fiscal Agent	0	8,330	0	0
Investments	0	675,015	1,337,164	329,212
Receivables:				
Taxes	0	2,446,007	0	0
Accounts	42,251	0	0	26,847
Intergovernmental	0	199,341	0	1,293,412
Interest	0	0	0	0
Loans	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	123,632
Total Assets	\$ 100,788	\$ 4,263,542	\$ 3,161,938	\$ 2,222,365
Liabilities:				
Accounts Payable	\$ 6,492	\$ 536,288	\$ 735	\$ 28,103
Accrued Wages and Benefits Payable	4,801	0	25,911	99,077
Intergovernmental Payable	4,090	33,371	9,189	96,525
Retainage Payable	0	0	0	0
Interfund Payable	0	0	0	0
Deferred Revenue	0	2,446,007	0	862,274
Compensated Absences Payable	0	0	0	0
Accrued Interest Payable	0	0	0	0
Total Liabilities	15,383	3,015,666	35,835	1,085,979
Fund Balances:				
Reserved for Encumbrances	2,962	7,888	2,903	166,508
Reserved for Supplies Inventory	0	0	0	123,632
Reserved for Loans Receivable	0	0	0	0
Undesignated/Unreserved	82,443	1,239,988	3,123,200	846,246
Total Fund Balances	85,405	1,247,876	3,126,103	1,136,386
Total Liabilities and Funds Balances	\$ 100,788	\$ 4,263,542	\$ 3,161,938	\$ 2,222,365

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2003**

Recycle Drop-Off	Adult Probation	Planning Fund	Litter Control Fund	Child Support Enforcement	Senior Citizen Levy
\$ 37,173	\$ 111,125	\$ 574,055	\$ 80,469	\$ 199,709	\$ 322,362
0	0	42,595	0	0	0
0	0	412,180	0	0	236,221
0	0	0	0	0	1,860,205
0	0	0	0	49,776	0
645	2,885	683,233	0	37	0
0	0	413	0	0	0
0	0	2,688,015	0	0	0
0	0	2,034	5,114	2,725	0
<u>\$ 37,818</u>	<u>\$ 114,010</u>	<u>\$ 4,402,525</u>	<u>\$ 85,583</u>	<u>\$ 252,247</u>	<u>\$ 2,418,788</u>
\$ 5,357	\$ 1,588	\$ 838	\$ 2,358	\$ 12,896	\$ 0
2,529	2,008	6,560	6,624	94,281	0
883	2,084	13,460	1,974	55,723	0
0	0	42,595	0	0	0
0	0	0	0	105,372	0
0	0	683,233	0	0	1,860,205
0	0	0	0	1,101	0
0	0	0	0	0	0
<u>8,769</u>	<u>5,680</u>	<u>746,686</u>	<u>10,956</u>	<u>269,373</u>	<u>1,860,205</u>
10,702	1,079	89,141	4,805	133,001	0
0	0	2,034	5,114	2,725	0
0	0	2,738,507	0	0	0
<u>18,347</u>	<u>107,251</u>	<u>826,157</u>	<u>64,708</u>	<u>(152,852)</u>	<u>558,583</u>
<u>29,049</u>	<u>108,330</u>	<u>3,655,839</u>	<u>74,627</u>	<u>(17,126)</u>	<u>558,583</u>
<u>\$ 37,818</u>	<u>\$ 114,010</u>	<u>\$ 4,402,525</u>	<u>\$ 85,583</u>	<u>\$ 252,247</u>	<u>\$ 2,418,788</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2003**

	Indigent Guardianship	Legal Research	Computer Replacement	Certificate of Title
Assets:				
Cash and Cash Equivalents	\$ 19,926	\$ 87,019	\$ 55,088	\$ 454,145
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Investments	0	0	0	332,790
Receivables:				
Taxes	0	0	0	0
Accounts	1,710	4,150	3,034	0
Intergovernmental	0	0	0	0
Interest	0	0	0	0
Loans	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Total Assets	<u>\$ 21,636</u>	<u>\$ 91,169</u>	<u>\$ 58,122</u>	<u>\$ 786,935</u>
Liabilities:				
Accounts Payable	\$ 1,955	\$ 0	\$ 0	\$ 0
Accrued Wages and Benefits Payable	0	0	0	18,606
Intergovernmental Payable	0	0	0	6,121
Retainage Payable	0	0	0	0
Interfund Payable	0	0	0	0
Deferred Revenue	0	0	0	0
Compensated Absences Payable	0	0	0	0
Accrued Interest Payable	0	0	0	0
Total Liabilities	<u>1,955</u>	<u>0</u>	<u>0</u>	<u>24,727</u>
Fund Balances:				
Reserved for Encumbrances	0	15,000	231	126
Reserved for Supplies Inventory	0	0	0	0
Reserved for Loans Receivable	0	0	0	0
Undesignated/Unreserved	19,681	76,169	57,891	762,082
Total Fund Balances	<u>19,681</u>	<u>91,169</u>	<u>58,122</u>	<u>762,208</u>
Total Liabilities and Funds Balances	<u>\$ 21,636</u>	<u>\$ 91,169</u>	<u>\$ 58,122</u>	<u>\$ 786,935</u>

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2003**

County Recorder Equipment	Multi-Systemic Therapy	Local Delinquency Prevention	Juvenile Indigent Alcohol Treatment	Family and Children First	Community Based Facility
\$ 533,120	\$ 31,368	\$ 18,246	\$ 3,400	\$ 450,986	\$ 334,098
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	419,136
0	0	0	0	145,673	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ 533,120</u>	<u>\$ 31,368</u>	<u>\$ 18,246</u>	<u>\$ 3,400</u>	<u>\$ 596,659</u>	<u>\$ 753,234</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,152	\$ 19,628
0	0	0	0	0	46,055
0	0	5,000	0	0	16,122
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	127,758	419,136
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>5,000</u>	<u>0</u>	<u>137,910</u>	<u>500,941</u>
72,942	0	0	0	60,083	4,286
0	0	0	0	0	0
0	0	0	0	0	0
<u>460,178</u>	<u>31,368</u>	<u>13,246</u>	<u>3,400</u>	<u>398,666</u>	<u>248,007</u>
<u>533,120</u>	<u>31,368</u>	<u>13,246</u>	<u>3,400</u>	<u>458,749</u>	<u>252,293</u>
<u>\$ 533,120</u>	<u>\$ 31,368</u>	<u>\$ 18,246</u>	<u>\$ 3,400</u>	<u>\$ 596,659</u>	<u>\$ 753,234</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2003**

	Emergency Planning	Granville South Sanitary Sewer	Southwest Licking Watershed	Johnstown- Monroe Sewer
Assets:				
Cash and Cash Equivalents	\$ 80,592	\$ 42,155	\$ 23	\$ 60,329
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Investments	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	0	0
Intergovernmental	0	0	0	0
Interest	0	0	0	0
Loans	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Total Assets	<u>\$ 80,592</u>	<u>\$ 42,155</u>	<u>\$ 23</u>	<u>\$ 60,329</u>
Liabilities:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
Accrued Wages and Benefits Payable	0	0	0	0
Intergovernmental Payable	0	0	0	0
Retainage Payable	0	0	0	0
Interfund Payable	0	0	0	0
Deferred Revenue	0	0	0	0
Compensated Absences Payable	0	0	0	0
Accrued Interest Payable	0	0	0	0
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances:				
Reserved for Encumbrances	730	0	0	0
Reserved for Supplies Inventory	0	0	0	0
Reserved for Loans Receivable	0	0	0	0
Undesignated/Unreserved	79,862	42,155	23	60,329
Total Fund Balances	<u>80,592</u>	<u>42,155</u>	<u>23</u>	<u>60,329</u>
Total Liabilities and Funds Balances	<u>\$ 80,592</u>	<u>\$ 42,155</u>	<u>\$ 23</u>	<u>\$ 60,329</u>

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2003**

Conduct of Business	Buildings and Flood Plain	Domestic Violence Fund	Bicentennial Bell	Indigent Council Fees	Coroners Laboratory
\$ 8,585	\$ 16,805	\$ 20,784	\$ 6,551	\$ 27,089	\$ 123,346
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
66	0	2,238	0	0	0
0	0	0	0	0	11,052
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ 8,651</u>	<u>\$ 16,805</u>	<u>\$ 23,022</u>	<u>\$ 6,551</u>	<u>\$ 27,089</u>	<u>\$ 134,398</u>
\$ 0	\$ 0	\$ 20,784	\$ 0	\$ 0	\$ 2,101
0	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
<u>0</u>	<u>0</u>	<u>20,784</u>	<u>11,000</u>	<u>0</u>	<u>2,101</u>
0	0	0	0	0	688
0	0	0	0	0	0
0	0	0	0	0	0
<u>8,651</u>	<u>16,805</u>	<u>2,238</u>	<u>(4,449)</u>	<u>27,089</u>	<u>131,609</u>
<u>8,651</u>	<u>16,805</u>	<u>2,238</u>	<u>(4,449)</u>	<u>27,089</u>	<u>132,297</u>
<u>\$ 8,651</u>	<u>\$ 16,805</u>	<u>\$ 23,022</u>	<u>\$ 6,551</u>	<u>\$ 27,089</u>	<u>\$ 134,398</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2003**

	Delinquent Tax Collection	Law Enforcement Education	Open Space and Recreation	Commissary
Assets:				
Cash and Cash Equivalents	\$ 486,326	\$ 21,669	\$ 59,571	\$ 0
Cash and Cash Equivalents with Fiscal Agent	0	25,838	0	22,668
Investments	356,372	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	0	0
Intergovernmental	0	0	0	0
Interest	0	0	0	0
Loans	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Total Assets	\$ 842,698	\$ 47,507	\$ 59,571	\$ 22,668
Liabilities:				
Accounts Payable	\$ 4,232	\$ 0	\$ 0	\$ 0
Accrued Wages and Benefits Payable	4,814	0	0	0
Intergovernmental Payable	1,703	0	0	0
Retainage Payable	0	0	0	0
Interfund Payable	0	0	0	0
Deferred Revenue	0	0	0	0
Compensated Absences Payable	0	0	0	0
Accrued Interest Payable	0	0	0	0
Total Liabilities	10,749	0	0	0
Fund Balances:				
Reserved for Encumbrances	12,481	0	0	0
Reserved for Supplies Inventory	0	0	0	0
Reserved for Loans Receivable	0	0	0	0
Undesignated/Unreserved	819,468	47,507	59,571	22,668
Total Fund Balances	831,949	47,507	59,571	22,668
Total Liabilities and Funds Balances	\$ 842,698	\$ 47,507	\$ 59,571	\$ 22,668

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2003**

<u>Mental Health Levy</u>	<u>Department of Youth Services</u>	<u>Transit Board</u>	<u>Ditch Maintenance</u>	<u>Homeland Security Grant</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ 0	\$ 222,104	\$ 134,068	\$ 224,095	\$ 108,812	\$ 8,222,615
0	0	0	0	0	99,431
0	0	0	0	0	3,678,954
2,432,007	0	0	0	0	6,738,219
0	0	0	0	0	549,208
0	47,500	40,643	761	4,100	2,429,282
0	0	0	0	0	413
0	0	0	0	0	2,688,015
0	0	0	0	0	133,505
<u>\$ 2,432,007</u>	<u>\$ 269,604</u>	<u>\$ 174,711</u>	<u>\$ 224,856</u>	<u>\$ 112,912</u>	<u>\$ 24,539,642</u>
\$ 0	\$ 2,622	\$ 38,084	\$ 0	\$ 50,062	\$ 744,275
0	7,709	4,186	0	0	323,161
0	3,313	1,456	19,910	0	270,924
0	0	0	0	0	42,595
0	0	0	2,293	0	118,665
2,432,007	47,500	0	761	0	8,878,881
0	0	0	0	0	1,101
0	0	0	15	0	15
<u>2,432,007</u>	<u>61,144</u>	<u>43,726</u>	<u>22,979</u>	<u>50,062</u>	<u>10,379,617</u>
0	3,383	22,012	9,036	35,559	655,546
0	0	0	0	0	133,505
0	0	0	0	0	2,738,507
0	205,077	108,973	192,841	27,291	10,632,467
<u>0</u>	<u>208,460</u>	<u>130,985</u>	<u>201,877</u>	<u>62,850</u>	<u>14,160,025</u>
<u>\$ 2,432,007</u>	<u>\$ 269,604</u>	<u>\$ 174,711</u>	<u>\$ 224,856</u>	<u>\$ 112,912</u>	<u>\$ 24,539,642</u>

LICKING COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003**

	Dog and Kennel	Children's Services	Real Estate Assessment	Motor Vehicle and Gasoline Tax
Revenues:				
Taxes	\$ 0	\$ 2,117,995	\$ 0	\$ 387,548
Intergovernmental Revenues	0	4,138,586	0	5,345,380
Charges for Services	30,180	234,036	1,181,690	0
Licenses and Permits	224,272	0	0	0
Investment Earnings	0	0	0	0
Special Assessments	0	0	0	0
Fines and Forfeitures	40,063	0	0	271,821
All Other Revenue	739	256,617	232	103,200
Total Revenue	295,254	6,747,234	1,181,922	6,107,949
Expenditures:				
Current:				
Public Safety	0	0	0	0
Health	240,425	0	0	0
Human Services	0	5,997,419	0	0
Community and Economic Development	0	0	0	0
Public Works	0	0	0	5,990,358
General Government	0	0	1,007,761	0
Intergovernmental	0	0	0	0
Debt Service:				
Interest & Fiscal Charges	0	0	0	40
Total Expenditures	240,425	5,997,419	1,007,761	5,990,398
Excess (Deficiency) of Revenues Over Expenditures	54,829	749,815	174,161	117,551
Other Financing Sources (Uses):				
Transfers In	0	550,000	0	0
Transfers Out	0	(1,618,486)	0	(195,358)
Total Other Financing Sources (Uses)	0	(1,068,486)	0	(195,358)
Net Change in Fund Balances	54,829	(318,671)	174,161	(77,807)
Fund Balances at Beginning of Year	30,576	1,566,547	2,951,942	1,221,242
Increase (Decrease) in Inventory Reserve	0	0	0	(7,049)
Fund Balances End of Year	\$ 85,405	\$ 1,247,876	\$ 3,126,103	\$ 1,136,386

LICKING COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003**

<u>Recycle Drop- Off</u>	<u>Adult Probation</u>	<u>Planning Fund</u>	<u>Litter Control</u>	<u>Child Support Enforcement</u>	<u>Senior Citizen Levy</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,630,155
135,855	281,468	568,148	395,578	3,070,627	87,099
0	0	0	0	480,600	0
0	0	0	0	0	0
0	0	11,524	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	35	0	0
<u>135,855</u>	<u>281,468</u>	<u>579,672</u>	<u>395,613</u>	<u>3,551,227</u>	<u>1,717,254</u>
0	261,896	0	0	0	0
0	0	0	0	0	0
0	0	0	0	3,846,540	1,824,899
0	0	606,151	0	0	0
142,480	0	0	402,583	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>142,480</u>	<u>261,896</u>	<u>606,151</u>	<u>402,583</u>	<u>3,846,540</u>	<u>1,824,899</u>
(6,625)	19,572	(26,479)	(6,970)	(295,313)	(107,645)
0	0	(50,000)	0	300,000	0
<u>0</u>	<u>0</u>	<u>50,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>300,000</u>	<u>0</u>
(6,625)	19,572	(26,479)	(6,970)	4,687	(107,645)
35,674	88,758	3,682,739	81,603	(22,329)	666,228
<u>0</u>	<u>0</u>	<u>(421)</u>	<u>(6)</u>	<u>516</u>	<u>0</u>
<u>\$ 29,049</u>	<u>\$ 108,330</u>	<u>\$ 3,655,839</u>	<u>\$ 74,627</u>	<u>\$ (17,126)</u>	<u>\$ 558,583</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003**

	Indigent Guardianship	Legal Research Fund	Computer Replacement	Certificate of Title
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0	0
Charges for Services	0	53,044	29,606	688,792
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Special Assessments	0	0	0	0
Fines and Forfeitures	18,684	0	0	0
All Other Revenue	0	0	0	0
Total Revenue	18,684	53,044	29,606	688,792
Expenditures:				
Current:				
Public Safety	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Community and Economic Development	0	0	0	0
Public Works	0	0	0	0
General Government	35,179	53,600	24,183	602,756
Intergovernmental	0	0	0	0
Debt Service:				
Interest & Fiscal Charges	0	0	0	0
Total Expenditures	35,179	53,600	24,183	602,756
Excess (Deficiency) of Revenues Over Expenditures				
	(16,495)	(556)	5,423	86,036
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balances	(16,495)	(556)	5,423	86,036
Fund Balances at Beginning of Year	36,176	91,725	52,699	676,172
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balances End of Year	\$ 19,681	\$ 91,169	\$ 58,122	\$ 762,208

LICKING COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003**

<u>County Recorder Equipment</u>	<u>Multi-Systemic Therapy</u>	<u>Local Delinquency Prevention</u>	<u>Juvenile Indigent Alcohol Treatment</u>	<u>Family and Children First</u>	<u>Community Based Facility</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	49,529	0	1,055,170	1,520,152
232,728	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	337	0	0
0	0	0	0	0	0
<u>232,728</u>	<u>0</u>	<u>49,529</u>	<u>337</u>	<u>1,055,170</u>	<u>1,520,152</u>
0	0	0	0	0	1,534,864
0	17,589	0	0	0	0
0	0	0	0	700,547	0
0	0	0	0	0	0
0	0	0	0	0	0
105,947	0	33,910	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>105,947</u>	<u>17,589</u>	<u>33,910</u>	<u>0</u>	<u>700,547</u>	<u>1,534,864</u>
126,781	(17,589)	15,619	337	354,623	(14,712)
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>
126,781	(17,589)	15,619	337	354,623	(14,712)
406,339	48,957	(2,373)	3,063	104,126	267,005
0	0	0	0	0	0
<u>\$ 533,120</u>	<u>\$ 31,368</u>	<u>\$ 13,246</u>	<u>\$ 3,400</u>	<u>\$ 458,749</u>	<u>\$ 252,293</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003**

	Emergency Planning	Granville South Sanitary Sewer	Southwest Licking Watershed	Johnstown- Monroe Sewer Fund
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	33,112	0	0	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 Revenue	0	0	0	0
Total Revenue	33,112	0	0	0
Expenditures:				
Current:				
Public Safety	33,980	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Community and Economic Development	0	0	0	0
Public Works	0	0	0	0
General Government	0	0	0	0
Intergovernmental	0	0	0	0
Debt Service:				
Interest & Fiscal Charges	0	0	0	0
Total Expenditures	33,980	0	0	0
Excess (Deficiency) of Revenues Over Expenditures	(868)	0	0	0
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balances	(868)	0	0	0
Fund Balances at Beginning of Year	81,460	42,155	23	60,329
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balances End of Year	\$ 80,592	\$ 42,155	\$ 23	\$ 60,329

LICKING COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003**

Conduct of Business	Buildings and Flood Plain	Domestic Violence	Bicentennial Bell Fund	Indigent Council Fees	Coroners Laboratory
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	5,260	90,358
0	0	0	0	0	0
1,008	0	39,248	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	6,048	0	0
<u>1,008</u>	<u>0</u>	<u>39,248</u>	<u>6,048</u>	<u>5,260</u>	<u>90,358</u>
0	0	0	0	0	0
0	0	0	0	0	0
445	0	38,047	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	1,567	6,280	36,983
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>445</u>	<u>0</u>	<u>38,047</u>	<u>1,567</u>	<u>6,280</u>	<u>36,983</u>
563	0	1,201	4,481	(1,020)	53,375
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>
563	0	1,201	4,481	(1,020)	53,375
8,088	16,805	1,037	(8,930)	28,109	78,922
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 8,651</u>	<u>\$ 16,805</u>	<u>\$ 2,238</u>	<u>\$ (4,449)</u>	<u>\$ 27,089</u>	<u>\$ 132,297</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003**

	Delinquent Tax Collection	Law Enforcement Education Fund	Open Space and Recreation	Commissary
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	29,414	0
Charges for Services	263,520	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	68,711	0	0
All Other Revenue	0	0	0	3,328
Total Revenue	263,520	68,711	29,414	3,328
Expenditures:				
Current:				
Public Safety	4,232	66,468	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Community and Economic Development	0	0	0	0
Public Works	0	0	0	0
General Government	178,634	0	0	0
Intergovernmental	0	0	0	0
Debt Service:				
Interest & Fiscal Charges	0	0	0	0
Total Expenditures	182,866	66,468	0	0
Excess (Deficiency) of Revenues Over Expenditures	80,654	2,243	29,414	3,328
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balances	80,654	2,243	29,414	3,328
Fund Balances at Beginning of Year	751,295	45,264	30,157	19,340
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balances End of Year	\$ 831,949	\$ 47,507	\$ 59,571	\$ 22,668

LICKING COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003**

Mental Health Levy	Department of Youth Services	Transit Board	Ditch Maintenance	Homeland Security Grant	Total Nonmajor Special Revenue Funds
\$ 2,107,400	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,243,098
110,916	316,832	140,643	0	194,059	17,568,186
0	0	652,271	0	0	3,846,467
0	0	0	0	0	264,528
0	0	0	0	0	11,524
0	0	0	76,569	0	76,569
0	0	0	0	0	399,616
0	100	0	0	0	370,299
<u>2,218,316</u>	<u>316,932</u>	<u>792,914</u>	<u>76,569</u>	<u>194,059</u>	<u>28,780,287</u>
0	348,796	0	0	131,209	2,381,445
0	0	0	0	0	258,014
0	0	0	0	0	12,407,897
0	0	0	0	0	606,151
0	0	0	35,028	0	6,570,449
0	2,622	799,298	0	0	2,888,720
2,218,316	0	0	0	0	2,218,316
<u>0</u>	<u>0</u>	<u>0</u>	<u>260</u>	<u>0</u>	<u>300</u>
<u>2,218,316</u>	<u>351,418</u>	<u>799,298</u>	<u>35,288</u>	<u>131,209</u>	<u>27,331,292</u>
0	(34,486)	(6,384)	41,281	62,850	1,448,995
0	0	0	0	0	800,000
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,763,844)</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(963,844)</u>
0	(34,486)	(6,384)	41,281	62,850	485,151
0	242,946	137,369	160,596	0	13,681,834
0	0	0	0	0	(6,960)
<u>\$ 0</u>	<u>\$ 208,460</u>	<u>\$ 130,985</u>	<u>\$ 201,877</u>	<u>\$ 62,850</u>	<u>\$ 14,160,025</u>

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Debt Service Funds
For the Year Ended December 31, 2003**

	General Obligation Debt	Special Assessment Debt	Total Nonmajor Debt Service Funds
Assets:			
Cash and Cash Equivalents	\$ 2,681,230	\$ 186,049	\$ 2,867,279
Receivables:			
Accounts	3,310	0	3,310
Intergovernmental	0	51,475	51,475
Total Assets	<u>\$ 2,684,540</u>	<u>\$ 237,524</u>	<u>\$ 2,922,064</u>
Liabilities:			
Deferred Revenue	\$ 0	\$ 51,475	\$ 51,475
Total Liabilities	<u>0</u>	<u>51,475</u>	<u>51,475</u>
Fund Balances:			
Reserved for Encumbrances	80,000	0	80,000
Reserved for Debt Service	2,604,540	186,049	2,790,589
Total Fund Balances	<u>2,684,540</u>	<u>186,049</u>	<u>2,870,589</u>
Total Liabilities and Funds Balances	<u>\$ 2,684,540</u>	<u>\$ 237,524</u>	<u>\$ 2,922,064</u>

LICKING COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Debt Service Funds
For the Year Ended December 31, 2003**

	General Obligation Debt	Special Assessment Debt	Total Nonmajor Debt Service Funds
Revenues:			
Charges for Services	\$ 505,763	\$ 0	\$ 505,763
Special Assessments	0	51,378	51,378
Total Revenue	<u>505,763</u>	<u>51,378</u>	<u>557,141</u>
Expenditures:			
Debt Service:			
Principal Retirement	857,900	33,270	891,170
Interest & Fiscal Charges	1,030,410	991	1,031,401
Total Expenditures	<u>1,888,310</u>	<u>34,261</u>	<u>1,922,571</u>
Excess (Deficiency) of Revenues Over Expenditures	(1,382,547)	17,117	(1,365,430)
Other Financing Sources (Uses):			
Transfers In	1,445,358	0	1,445,358
Total Other Financing Sources (Uses)	<u>1,445,358</u>	<u>0</u>	<u>1,445,358</u>
Net Change in Fund Balances	62,811	17,117	79,928
Fund Balances at Beginning of Year	<u>2,621,729</u>	<u>168,932</u>	<u>2,790,661</u>
Fund Balances End of Year	<u>\$ 2,684,540</u>	<u>\$ 186,049</u>	<u>\$ 2,870,589</u>

LICKING COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2003**

	Permanent Improvement	Road Projects	Airport Construction	Capital Grants
Assets:				
Cash and Cash Equivalents	\$ 2,681,366	\$ 53,089	\$ 121	\$ 29,412
Receivables:				
Intergovernmental	0	0	0	0
Interest	116	0	0	0
Total Assets	<u>\$ 2,681,482</u>	<u>\$ 53,089</u>	<u>\$ 121</u>	<u>\$ 29,412</u>
Liabilities:				
Accounts Payable	\$ 7,500	\$ 0	\$ 0	\$ 598
Interfund Payable	120,164	0	0	0
Deferred Revenue	0	0	0	0
Accrued Interest Payable	23,548	0	0	0
General Obligation Notes Payable	1,480,000	0	0	0
Total Liabilities	<u>1,631,212</u>	<u>0</u>	<u>0</u>	<u>598</u>
Fund Balances:				
Reserved for Encumbrances	33,097	0	0	715
Undesignated/Unreserved	1,017,173	53,089	121	28,099
Total Fund Balances	<u>1,050,270</u>	<u>53,089</u>	<u>121</u>	<u>28,814</u>
Total Liabilities and Funds Balances	<u>\$ 2,681,482</u>	<u>\$ 53,089</u>	<u>\$ 121</u>	<u>\$ 29,412</u>

LICKING COUNTY, OHIO

***Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2003***

<u>Bike Path Fund</u>	<u>Ditch Construction Fund</u>	<u>Computer Acquisition</u>	<u>Special Assessment Construction</u>	<u>Total Nonmajor Capital Projects Funds</u>
\$ 14,501	\$ 188	\$ 13,575	\$ 10,775	\$ 2,803,027
0	0	0	142,488	142,488
0	0	0	0	116
<u>\$ 14,501</u>	<u>\$ 188</u>	<u>\$ 13,575</u>	<u>\$ 153,263</u>	<u>\$ 2,945,631</u>
\$ 102	\$ 0	\$ 0	\$ 0	\$ 8,200
0	0	0	0	120,164
0	0	0	142,488	142,488
0	0	0	0	23,548
0	0	0	0	1,480,000
<u>102</u>	<u>0</u>	<u>0</u>	<u>142,488</u>	<u>1,774,400</u>
8,800	0	0	0	42,612
<u>5,599</u>	<u>188</u>	<u>13,575</u>	<u>10,775</u>	<u>1,128,619</u>
<u>14,399</u>	<u>188</u>	<u>13,575</u>	<u>10,775</u>	<u>1,171,231</u>
<u>\$ 14,501</u>	<u>\$ 188</u>	<u>\$ 13,575</u>	<u>\$ 153,263</u>	<u>\$ 2,945,631</u>

LICKING COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2003***

	<u>Permanent Improvement</u>	<u>Road Projects</u>	<u>Airport Construction</u>	<u>Capital Grants</u>
Revenues:				
Investment Earnings	\$ (5,859)	\$ 0	\$ 0	\$ 13,944
Special Assessments	0	0	0	0
All Other Revenue	0	0	0	0
Total Revenue	<u>(5,859)</u>	<u>0</u>	<u>0</u>	<u>13,944</u>
Expenditures:				
Current:				
Capital Outlay	328,890	0	0	30,579
Debt Service:				
Interest & Fiscal Charges	28,564	0	0	0
Total Expenditures	<u>357,454</u>	<u>0</u>	<u>0</u>	<u>30,579</u>
Excess (Deficiency) of Revenues Over Expenditures	(363,313)	0	0	(16,635)
Other Financing Sources (Uses):				
General Obligation Bonds Issued	0	0	0	0
Transfers In	400,000	0	0	0
Transfers Out	(1,184,622)	0	0	0
Total Other Financing Sources (Uses)	<u>(784,622)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	(1,147,935)	0	0	(16,635)
Fund Balances at Beginning of Year	<u>2,198,205</u>	<u>53,089</u>	<u>121</u>	<u>45,449</u>
Fund Balances End of Year	<u>\$ 1,050,270</u>	<u>\$ 53,089</u>	<u>\$ 121</u>	<u>\$ 28,814</u>

LICKING COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2003**

<u>Bike Path</u>	<u>Ditch Construction</u>	<u>Computer Acquisition</u>	<u>Special Assessment Construction</u>	<u>Total Nonmajor Capital Project Funds</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 8,085
0	301	0	2,318	2,619
300	0	0	0	300
<u>300</u>	<u>301</u>	<u>0</u>	<u>2,318</u>	<u>11,004</u>
44,220	8,120	0	13,200	425,009
0	0	0	(1,065)	27,499
<u>44,220</u>	<u>8,120</u>	<u>0</u>	<u>12,135</u>	<u>452,508</u>
(43,920)	(7,819)	0	(9,817)	(441,504)
0	0	0	39,500	39,500
50,000	0	0	0	450,000
0	0	0	0	(1,184,622)
<u>50,000</u>	<u>0</u>	<u>0</u>	<u>39,500</u>	<u>(695,122)</u>
6,080	(7,819)	0	29,683	(1,136,626)
<u>8,319</u>	<u>8,007</u>	<u>13,575</u>	<u>(18,908)</u>	<u>2,307,857</u>
<u>\$ 14,399</u>	<u>\$ 188</u>	<u>\$ 13,575</u>	<u>\$ 10,775</u>	<u>\$ 1,171,231</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:				
Taxes	\$ 20,580,150	\$ 20,580,150	\$ 21,483,729	\$ 903,579
Intergovernmental Revenues	4,246,850	4,246,850	4,511,413	264,563
Charges for Services	4,271,050	4,271,050	5,013,388	742,338
Licenses and Permits	11,100	11,100	15,655	4,555
Investment Earnings	814,600	814,600	734,961	(79,639)
Fines and Forfeitures	309,300	309,300	300,024	(9,276)
All Other Revenues	1,067,200	1,067,200	793,457	(273,743)
Total Revenues	<u>31,300,250</u>	<u>31,300,250</u>	<u>32,852,627</u>	<u>1,552,377</u>
Expenditures:				
Public Safety:				
Coroner:				
Personal Services	209,534	209,534	209,458	76
Materials and Supplies	1,000	0	0	0
Contractual Services	126,200	136,903	128,207	8,696
Other Expenditures	2,700	2,400	2,366	34
Total Coroner	<u>339,434</u>	<u>348,837</u>	<u>340,031</u>	<u>8,806</u>
Adult Probation:				
Personal Services	431,658	444,858	434,529	10,329
Materials and Supplies	2,300	2,373	2,223	150
Contractual Services	3,200	3,735	3,070	665
Other Expenditures	3,400	3,400	3,352	48
Total Adult Probation	<u>440,558</u>	<u>454,366</u>	<u>443,174</u>	<u>11,192</u>
Sheriff:				
Personal Services	10,592,529	10,828,855	10,241,010	587,845
Materials and Supplies	723,000	772,317	703,939	68,378
Contractual Services	1,265,052	1,361,922	1,221,128	140,794
Other Expenditures	26,000	52,404	37,448	14,956
Capital Outlay	261,000	322,964	313,507	9,457
Total Sheriff	<u>12,867,581</u>	<u>13,338,462</u>	<u>12,517,032</u>	<u>821,430</u>
Emergency Management:				
Personal Services	143,201	146,224	145,095	1,129
Materials and Supplies	3,600	3,633	3,144	489
Contractual Services	8,500	9,476	8,734	742
Other Expenditures	313,723	134,146	2,641	131,505
Capital Outlay	18,847	26,087	25,368	719
Total Emergency Management	<u>487,871</u>	<u>319,566</u>	<u>184,982</u>	<u>134,584</u>

(Continued)

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
911 Emergency Center:				
Personal Services	974,783	991,953	864,079	127,874
Materials and Supplies	5,500	6,228	2,759	3,469
Contractual Services	76,000	79,722	46,129	33,593
Other Expenditures	850	850	200	650
Capital Outlay	125,000	118,642	87,730	30,912
Total 911 Emergency Center	<u>1,182,133</u>	<u>1,197,395</u>	<u>1,000,897</u>	<u>196,498</u>
Total Public Safety	<u>15,317,577</u>	<u>15,658,626</u>	<u>14,486,116</u>	<u>1,172,510</u>
Health:				
Humane Officer:				
Personal Services	78,621	78,642	70,999	7,643
Other Expenditures	750	936	933	3
Total Humane Officer	<u>79,371</u>	<u>79,578</u>	<u>71,932</u>	<u>7,646</u>
Registration of Vital Statistics:				
Other Expenditures	3,000	3,000	0	3,000
Total Registration of Vital Statistics	<u>3,000</u>	<u>3,000</u>	<u>0</u>	<u>3,000</u>
Health and Welfare:				
Contractual Services	268,102	268,102	150,329	117,773
Other Expenditures	0	22,500	22,500	0
Total Health and Welfare	<u>268,102</u>	<u>290,602</u>	<u>172,829</u>	<u>117,773</u>
Total Health	<u>350,473</u>	<u>373,180</u>	<u>244,761</u>	<u>128,419</u>
Human Services:				
Veterans' Services Commission:				
Personal Services	164,752	164,752	157,551	7,201
Materials and Supplies	6,500	6,552	6,420	132
Contractual Services	413,500	413,808	363,784	50,024
Other Expenditures	42,008	45,238	41,419	3,819
Total Veterans' Services Commission	<u>626,760</u>	<u>630,350</u>	<u>569,174</u>	<u>61,176</u>
Child Welfare Board:				
Other Expenditures	8,500	8,500	2,725	5,775
Total Child Welfare Board	<u>8,500</u>	<u>8,500</u>	<u>2,725</u>	<u>5,775</u>
Indigent Fees:				
Contractual Services	1,107,538	1,116,656	805,288	311,368
Total Indigent Fees	<u>1,107,538</u>	<u>1,116,656</u>	<u>805,288</u>	<u>311,368</u>
Total Human Services	<u>1,742,798</u>	<u>1,755,506</u>	<u>1,377,187</u>	<u>378,319</u>

(Continued)

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2003***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Community Development:				
Agriculture:				
Other Expenditures	519,606	570,356	562,631	7,725
Total Agriculture	519,606	570,356	562,631	7,725
Historical Society:				
Other Expenditures	21,700	21,700	21,500	200
Total Historical Society	21,700	21,700	21,500	200
Total Community Development	541,306	592,056	584,131	7,925
Public Works:				
Sanitation and Drainage:				
Personal Services	74,433	74,433	74,383	50
Total Sanitation and Drainage	74,433	74,433	74,383	50
Total Public Works	74,433	74,433	74,383	50
General Government:				
Commissioners:				
Personal Services	499,366	514,597	514,409	188
Materials and Supplies	2,000	2,000	1,366	634
Contractual Services	24,000	24,186	11,230	12,956
Other Expenditures	11,000	11,000	10,723	277
Total Commissioners	536,366	551,783	537,728	14,055
Auditor:				
Personal Services	667,584	679,604	659,832	19,772
Materials and Supplies	29,000	25,564	20,912	4,652
Contractual Services	29,200	36,703	33,944	2,759
Other Expenditures	7,500	7,500	6,145	1,355
Total Auditor	733,284	749,371	720,833	28,538
Treasurer:				
Personal Services	502,215	505,245	504,647	598
Materials and Supplies	27,000	27,000	24,360	2,640
Contractual Services	62,600	65,302	59,410	5,892
Other Expenditures	34,000	34,594	26,462	8,132
Total Treasurer	625,815	632,141	614,879	17,262
Prosecutor:				
Personal Services	1,522,210	1,533,377	1,504,491	28,886
Materials and Supplies	9,000	8,871	7,882	989
Contractual Services	75,886	84,678	81,029	3,649
Other Expenditures	29,000	37,767	35,599	2,168
Total Prosecutor	1,636,096	1,664,693	1,629,001	35,692

(Continued)

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2003***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Budget Commission:				
Other Expenditures	<u>10,000</u>	<u>10,000</u>	<u>0</u>	<u>10,000</u>
Total Budget Commission	10,000	10,000	0	10,000
County Planning Commission:				
Personal Services	610,315	589,315	548,103	41,212
Materials and Supplies	5,000	5,000	3,900	1,100
Contractual Services	55,700	71,700	60,960	10,740
Other Expenditures	<u>14,000</u>	<u>14,439</u>	<u>8,571</u>	<u>5,868</u>
Total County Planning Commission	685,015	680,454	621,534	58,920
Board of Elections:				
Personal Services	329,953	329,967	348,408	(18,441)
Materials and Supplies	90,000	91,176	58,946	32,230
Contractual Services	263,000	353,950	145,945	208,005
Other Expenditures	<u>1,500</u>	<u>7,794</u>	<u>6,200</u>	<u>1,594</u>
Total Board of Elections	684,453	782,887	559,499	223,388
County Recorder:				
Personal Services	486,397	489,397	483,547	5,850
Materials and Supplies	8,000	7,000	3,557	3,443
Contractual Services	6,500	7,134	4,806	2,328
Other Expenditures	<u>2,200</u>	<u>2,200</u>	<u>2,184</u>	<u>16</u>
Total County Recorder	503,097	505,731	494,094	11,637
Bureau of Inspection:				
Contractual Services	<u>110,000</u>	<u>153,480</u>	<u>146,290</u>	<u>7,190</u>
Total Bureau of Inspection	110,000	153,480	146,290	7,190
Maintenance and Operations:				
Personal Services	554,081	559,216	503,751	55,465
Materials and Supplies	584,836	626,410	541,838	84,572
Contractual Services	1,241,700	1,314,702	1,227,915	86,787
Other Expenditures	50,000	53,647	15,551	38,096
Capital Outlay	<u>75,000</u>	<u>118,573</u>	<u>117,408</u>	<u>1,165</u>
Total Maintenance and Operations	2,505,617	2,672,548	2,406,463	266,085

(Continued)

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2003***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Information Systems Management:				
Personal Services	564,184	564,613	560,520	4,093
Materials and Supplies	26,000	30,163	28,171	1,992
Contractual Services	190,500	166,613	139,607	27,006
Other Expenditures	1,000	1,139	1,129	10
Capital Outlay	225,000	275,873	262,996	12,877
Total Information Systems Management	1,006,684	1,038,401	992,423	45,978
Clerk of Courts:				
Personal Services	560,136	565,141	557,920	7,221
Materials and Supplies	20,000	20,507	20,300	207
Contractual Services	1,000	500	196	304
Other Expenditures	1,500	1,500	1,349	151
Total Clerk of Courts	582,636	587,648	579,765	7,883
Common Pleas Court:				
Personal Services	613,298	658,320	616,777	41,543
Materials and Supplies	8,500	9,316	7,793	1,523
Contractual Services	126,600	124,725	71,682	53,043
Other Expenditures	15,500	18,996	18,296	700
Total Common Pleas Court	763,898	811,357	714,548	96,809
Court of Appeals:				
Other Expenditures	30,000	30,000	0	30,000
Total Court of Appeals	30,000	30,000	0	30,000
Municipal Court:				
Personal Services	157,693	165,998	153,145	12,853
Contractual Services	57,750	70,750	49,156	21,594
Total Municipal Court	215,443	236,748	202,301	34,447
Juvenile Court:				
Personal Services	1,717,980	1,717,980	1,670,705	47,275
Materials and Supplies	12,000	11,896	9,525	2,371
Contractual Services	898,000	1,167,817	966,044	201,773
Other Expenditures	19,250	19,267	13,728	5,539
Total Juvenile Court	2,647,230	2,916,960	2,660,002	256,958
Probate Court:				
Personal Services	267,953	268,803	264,672	4,131
Materials and Supplies	7,500	7,713	6,376	1,337
Contractual Services	16,400	16,814	12,498	4,316
Other Expenditures	6,000	6,030	3,795	2,235
Total Probate Court	297,853	299,360	287,341	12,019

(Continued)

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Domestic Court:				
Personal Services	953,988	950,988	920,548	30,440
Materials and Supplies	9,000	9,506	7,622	1,884
Contractual Services	37,200	42,236	25,955	16,281
Other Expenditures	21,300	27,686	26,931	755
Total Domestic Court	1,021,488	1,030,416	981,056	49,360
Human Resources:				
Personal Services	198,871	198,871	189,503	9,368
Materials and Supplies	2,000	2,438	1,397	1,041
Contractual Services	36,800	38,431	25,682	12,749
Other Expenditures	3,000	3,012	1,727	1,285
Total Human Resources	240,671	242,752	218,309	24,443
Insurance/Pension/Taxes:				
Personal Services	98,000	98,000	89,815	8,185
Contractual Services	379,000	379,000	333,520	45,480
Total Insurance/Pension/Taxes	477,000	477,000	423,335	53,665
General Administration:				
Contractual Services	80,000	80,000	80,000	0
Other Expenditures	76,575	130,858	130,360	498
Total General Administration	156,575	210,858	210,360	498
Total General Government	15,469,471	16,284,838	14,999,761	1,285,077
Capital Outlay	60,000	60,000	0	60,000
Intergovernmental	535,855	535,855	535,855	0
Total Expenditures	34,091,913	35,334,494	32,302,194	3,032,300
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(2,791,663)	(4,034,244)	550,433	4,584,677
Other Financing Sources (Uses):				
Transfers In	1,570,000	1,570,000	1,542,985	(27,015)
Transfers Out	(3,530,136)	(3,758,629)	(3,212,567)	546,062
Advances In	0	0	13,668	13,668
Total Other Financing Sources (Uses)	(1,960,136)	(2,188,629)	(1,655,914)	532,715
Net Change in Fund Balances	(4,751,799)	(6,222,873)	(1,105,481)	5,117,392
Fund Balance at Beginning of Year	5,988,993	5,988,993	5,988,993	0
Prior Year Encumbrances	707,659	707,659	707,659	0
Fund Balance at End of Year	\$ 1,944,853	\$ 473,779	\$ 5,591,171	\$ 5,117,392

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – Special Revenue Fund
For the Year Ended December 31, 2003**

PUBLIC ASSISTANCE FUND				Variance with Final Budget Positive Negative
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>(Negative)</u>
Revenues:				
Intergovernmental Revenues	\$ 11,465,919	\$ 11,465,919	\$ 10,209,655	\$ (1,256,264)
All Other Revenues	1,135,100	1,135,100	481,615	(653,485)
Total Revenues	<u>12,601,019</u>	<u>12,601,019</u>	<u>10,691,270</u>	<u>(1,909,749)</u>
Expenditures:				
Human Services:				
Personal Services	7,530,400	7,649,768	7,065,480	584,288
Materials and Supplies	119,000	144,946	117,052	27,894
Contractual Services	5,164,000	4,968,686	4,155,770	812,916
Other Expenditures	2,792,500	3,239,503	2,715,078	524,425
Capital Outlay	147,000	140,318	6,119	134,199
Total Expenditures	<u>15,752,900</u>	<u>16,143,221</u>	<u>14,059,499</u>	<u>2,083,722</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,151,881)	(3,542,202)	(3,368,229)	173,973
Other Financing Sources (Uses):				
Transfers In	2,350,428	2,350,428	2,231,053	(119,375)
Total Other Financing Sources (Uses)	<u>2,350,428</u>	<u>2,350,428</u>	<u>2,231,053</u>	<u>(119,375)</u>
Net Change in Fund Balances	(801,453)	(1,191,774)	(1,137,176)	54,598
Fund Balance at Beginning of Year	1,375,892	1,375,892	1,375,892	0
Prior Year Encumbrances	230,853	230,853	230,853	0
Fund Balance at End of Year	<u>\$ 805,292</u>	<u>\$ 414,971</u>	<u>\$ 469,569</u>	<u>\$ 54,598</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – Special Revenue Fund
For the Year Ended December 31, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
COMMUNITY MRDD FUND				
Revenues:				
Taxes	\$ 5,631,520	\$ 5,631,520	\$ 5,665,249	\$ 33,729
Intergovernmental Revenues	2,962,206	2,962,206	3,159,012	196,806
Charges for Services	841,000	841,000	886,451	45,451
All Other Revenues	188,000	188,000	188,707	707
Total Revenues	<u>9,622,726</u>	<u>9,622,726</u>	<u>9,899,419</u>	<u>276,693</u>
Expenditures:				
Human Services:				
Personal Services	7,628,219	7,674,519	7,464,181	210,338
Materials and Supplies	245,800	312,628	278,256	34,372
Contractual Services	1,245,443	1,394,692	1,286,391	108,301
Other Expenditures	355,542	361,661	288,206	73,455
Capital Outlay	151,300	146,386	119,808	26,578
Total Expenditures	<u>9,626,304</u>	<u>9,889,886</u>	<u>9,436,842</u>	<u>453,044</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,578)	(267,160)	462,577	729,737
Fund Balance at Beginning of Year	4,343,341	4,343,341	4,343,341	0
Prior Year Encumbrances	253,582	253,582	253,582	0
Fund Balance at End of Year	<u>\$ 4,593,345</u>	<u>\$ 4,329,763</u>	<u>\$ 5,059,500</u>	<u>\$ 729,737</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
DOG AND KENNEL FUND				
Revenues:				
Charges for Services	\$ 17,500	\$ 17,500	\$ 30,570	\$ 13,070
Licenses and Permits	180,000	180,000	184,796	4,796
Fines and Forfeitures	30,700	30,700	37,363	6,663
All Other Revenues	1,200	1,200	936	(264)
Total Revenues	<u>229,400</u>	<u>229,400</u>	<u>253,665</u>	<u>24,265</u>
Expenditures:				
Health:				
Personal Services	187,153	168,553	143,232	25,321
Materials and Supplies	20,695	29,310	27,000	2,310
Contractual Services	66,700	69,474	60,464	9,010
Other Expenditures	6,230	19,195	18,582	613
Capital Outlay	1,500	1,500	0	1,500
Total Expenditures	<u>282,278</u>	<u>288,032</u>	<u>249,278</u>	<u>38,754</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(52,878)	(58,632)	4,387	63,019
Other Financing Sources (Uses):				
Transfers In	16,200	16,200	0	(16,200)
Total Other Financing Sources (Uses)	<u>16,200</u>	<u>16,200</u>	<u>0</u>	<u>(16,200)</u>
Net Change in Fund Balances	(36,678)	(42,432)	4,387	46,819
Fund Balance at Beginning of Year	42,464	42,464	42,464	0
Fund Balance at End of Year	<u>\$ 5,786</u>	<u>\$ 32</u>	<u>\$ 46,851</u>	<u>\$ 46,819</u>

LICKING COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
CHILDREN'S SERVICES FUND				
Revenues:				
Taxes	\$ 2,099,808	\$ 2,099,808	\$ 2,117,995	\$ 18,187
Intergovernmental Revenues	3,130,122	3,130,122	3,939,880	809,758
Charges for Services	70,000	70,000	234,036	164,036
All Other Revenues	380,000	380,000	353,722	(26,278)
Total Revenues	<u>5,679,930</u>	<u>5,679,930</u>	<u>6,645,633</u>	<u>965,703</u>
Expenditures:				
Human Services:				
Materials and Supplies	4,000	2,000	0	2,000
Contractual Services	5,063,230	5,860,586	5,766,497	94,089
Other Expenditures	144,000	220,703	215,357	5,346
Total Expenditures	<u>5,211,230</u>	<u>6,083,289</u>	<u>5,981,854</u>	<u>101,435</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	468,700	(403,359)	663,779	1,067,138
Other Financing Sources (Uses):				
Transfers In	2,953,000	2,953,000	2,831,477	(121,523)
Transfers Out	(4,150,000)	(4,150,000)	(3,899,963)	250,037
Total Other Financing Sources (Uses)	<u>(1,197,000)</u>	<u>(1,197,000)</u>	<u>(1,068,486)</u>	<u>128,514</u>
Net Change in Fund Balances	(728,300)	(1,600,359)	(404,707)	1,195,652
Fund Balance at Beginning of Year	1,832,577	1,832,577	1,832,577	0
Prior Year Encumbrances	84,065	84,065	84,065	0
Fund Balance at End of Year	<u>\$ 1,188,342</u>	<u>\$ 316,283</u>	<u>\$ 1,511,935</u>	<u>\$ 1,195,652</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
REAL ESTATE ASSESSMENT FUND				
Revenues:				
Charges for Services	\$ 1,073,600	\$ 1,073,600	\$ 1,181,690	\$ 108,090
All Other Revenues	1,000	1,000	232	(768)
Total Revenues	<u>1,074,600</u>	<u>1,074,600</u>	<u>1,181,922</u>	<u>107,322</u>
Expenditures:				
General Government:				
Personal Services	752,222	899,672	829,238	70,434
Materials and Supplies	16,000	26,948	17,724	9,224
Contractual Services	51,000	178,561	98,275	80,286
Other Expenditures	10,500	33,131	27,886	5,245
Capital Outlay	20,000	36,205	34,488	1,717
Total Expenditures	<u>849,722</u>	<u>1,174,517</u>	<u>1,007,611</u>	<u>166,906</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	224,878	(99,917)	174,311	274,228
Fund Balance at Beginning of Year	2,975,373	2,975,373	2,975,373	0
Prior Year Encumbrances	8,790	8,790	8,790	0
Fund Balance at End of Year	<u>\$ 3,209,041</u>	<u>\$ 2,884,246</u>	<u>\$ 3,158,474</u>	<u>\$ 274,228</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003**

MOTOR VEHICLE AND GASOLINE TAX FUND

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 377,800	\$ 377,800	\$ 386,395	\$ 8,595
Intergovernmental Revenues	5,037,000	5,037,000	5,344,677	307,677
Fines and Forfeitures	287,200	287,200	271,821	(15,379)
All Other Revenues	65,000	65,000	76,353	11,353
Total Revenues	<u>5,767,000</u>	<u>5,767,000</u>	<u>6,079,246</u>	<u>312,246</u>
Expenditures:				
Public Works:				
Personal Services	3,439,860	3,440,400	3,360,570	79,830
Materials and Supplies	1,328,500	1,450,674	1,330,822	119,852
Contractual Services	1,283,150	1,251,590	1,185,953	65,637
Other Expenditures	6,000	6,000	3,841	2,159
Capital Outlay	418,500	287,717	253,587	34,130
Debt Service:				
Interest and Fiscal Charges	0	242	242	0
Total Expenditures	<u>6,476,010</u>	<u>6,436,623</u>	<u>6,135,015</u>	<u>301,608</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(709,010)	(669,623)	(55,769)	613,854
Other Financing Sources (Uses):				
Transfers In	40,000	40,000	0	(40,000)
Transfers Out	(200,000)	(195,358)	(195,358)	0
Advances Out	0	(4,400)	(4,400)	0
Total Other Financing Sources (Uses)	<u>(160,000)</u>	<u>(159,758)</u>	<u>(199,758)</u>	<u>(40,000)</u>
Net Change in Fund Balances	(869,010)	(829,381)	(255,527)	573,854
Fund Balance at Beginning of Year	681,345	681,345	681,345	0
Prior Year Encumbrances	158,073	158,073	158,073	0
Fund Balance at End of Year	<u>\$ (29,592)</u>	<u>\$ 10,037</u>	<u>\$ 583,891</u>	<u>\$ 573,854</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 158,397	\$ 158,397	\$ 135,332	\$ (23,065)
Total Revenues	<u>158,397</u>	<u>158,397</u>	<u>135,332</u>	<u>(23,065)</u>
Expenditures:				
Public Works:				
Personal Services	89,862	90,802	70,024	20,778
Materials and Supplies	16,375	19,070	11,346	7,724
Contractual Services	50,360	66,108	54,150	11,958
Capital Outlay	0	15,000	14,999	1
Total Expenditures	<u>156,597</u>	<u>190,980</u>	<u>150,519</u>	<u>40,461</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,800	(32,583)	(15,187)	17,396
Fund Balance at Beginning of Year	30,367	30,367	30,367	0
Prior Year Encumbrances	6,583	6,583	6,583	0
Fund Balance at End of Year	<u>\$ 38,750</u>	<u>\$ 4,367</u>	<u>\$ 21,763</u>	<u>\$ 17,396</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 156,556	\$ 283,346	\$ 278,580	\$ (4,766)
Total Revenues	<u>156,556</u>	<u>283,346</u>	<u>278,580</u>	<u>(4,766)</u>
Expenditures:				
Public Safety:				
Personal Services	124,755	260,673	238,875	21,798
Materials and Supplies	5,659	10,436	7,767	2,669
Contractual Services	18,377	19,624	14,798	4,826
Other Expenditures	1,000	1,000	314	686
Capital Outlay	<u>8,000</u>	<u>6,000</u>	<u>5,373</u>	<u>627</u>
Total Expenditures	<u>157,791</u>	<u>297,733</u>	<u>267,127</u>	<u>30,606</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,235)	(14,387)	11,453	25,840
Fund Balance at Beginning of Year	95,352	95,352	95,352	0
Prior Year Encumbrances	<u>1,650</u>	<u>1,650</u>	<u>1,650</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 95,767</u>	<u>\$ 82,615</u>	<u>\$ 108,455</u>	<u>\$ 25,840</u>

LICKING COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003**

	PLANNING FUND			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
Revenues:				
Intergovernmental Revenues	\$ 900,000	\$ 700,000	\$ 621,033	\$ (78,967)
Investment Earnings	11,802	11,802	11,802	0
All Other Revenues	46,000	246,000	213,772	(32,228)
Total Revenues	<u>957,802</u>	<u>957,802</u>	<u>846,607</u>	<u>(111,195)</u>
Expenditures:				
Community Development:				
Personal Services	216,991	214,891	189,083	25,808
Materials and Supplies	1,500	2,500	1,136	1,364
Contractual Services	1,135,005	1,110,037	753,709	356,328
Other Expenditures	4,000	37,800	19,064	18,736
Capital Outlay	2,000	3,487	615	2,872
Total Expenditures	<u>1,359,496</u>	<u>1,368,715</u>	<u>963,607</u>	<u>405,108</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(401,694)	(410,913)	(117,000)	293,913
Other Financing Sources (Uses):				
Transfers In	857,087	857,087	857,088	1
Transfers Out	(857,088)	(857,088)	(857,088)	0
Advances In	100,000	100,000	100,000	0
Total Other Financing Sources (Uses)	<u>99,999</u>	<u>99,999</u>	<u>100,000</u>	<u>1</u>
Net Change in Fund Balances	(301,695)	(310,914)	(17,000)	293,914
Fund Balance at Beginning of Year	898,421	898,421	898,421	0
Prior Year Encumbrances	3,803	3,803	3,803	0
Fund Balance at End of Year	<u>\$ 600,529</u>	<u>\$ 591,310</u>	<u>\$ 885,224</u>	<u>\$ 293,914</u>

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003***

LITTER CONTROL FUND				Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
Revenues:				
Intergovernmental Revenues	\$ 468,393	\$ 403,679	\$ 395,578	\$ (8,101)
All Other Revenues	0	0	35	35
Total Revenues	<u>468,393</u>	<u>403,679</u>	<u>395,613</u>	<u>(8,066)</u>
Expenditures:				
Public Works:				
Personal Services	128,337	182,796	166,143	16,653
Materials and Supplies	4,000	9,031	7,075	1,956
Contractual Services	74,718	224,959	204,679	20,280
Other Expenditures	21,550	34,375	25,910	8,465
Capital Outlay	0	1,075	1,057	18
Total Expenditures	<u>228,605</u>	<u>452,236</u>	<u>404,864</u>	<u>47,372</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	239,788	(48,557)	(9,251)	39,306
Other Financing Sources (Uses):				
Transfers In	0	28,334	28,334	0
Transfers Out	(36,380)	(36,380)	(28,334)	8,046
Total Other Financing Sources (Uses)	<u>(36,380)</u>	<u>(8,046)</u>	<u>0</u>	<u>8,046</u>
Net Change in Fund Balances	203,408	(56,603)	(9,251)	47,352
Fund Balance at Beginning of Year	79,661	79,661	79,661	0
Prior Year Encumbrances	3,179	3,179	3,179	0
Fund Balance at End of Year	<u>\$ 286,248</u>	<u>\$ 26,237</u>	<u>\$ 73,589</u>	<u>\$ 47,352</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
CHILD SUPPORT ENFORCEMENT FUND				
Revenues:				
Intergovernmental Revenues	\$ 3,522,002	\$ 3,522,002	\$ 3,102,164	\$ (419,838)
Charges for Services	336,900	336,900	430,787	93,887
Total Revenues	<u>3,858,902</u>	<u>3,858,902</u>	<u>3,532,951</u>	<u>(325,951)</u>
Expenditures:				
Human Services:				
Personal Services	3,190,100	3,191,351	3,081,725	109,626
Materials and Supplies	70,000	71,310	58,271	13,039
Contractual Services	833,045	907,029	731,231	175,798
Other Expenditures	14,000	16,384	13,460	2,924
Capital Outlay	20,000	21,696	15,228	6,468
Total Expenditures	<u>4,127,145</u>	<u>4,207,770</u>	<u>3,899,915</u>	<u>307,855</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(268,243)	(348,868)	(366,964)	(18,096)
Other Financing Sources (Uses):				
Transfers In	300,000	300,000	300,000	0
Total Other Financing Sources (Uses)	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>0</u>
Net Change in Fund Balances	31,757	(48,868)	(66,964)	(18,096)
Fund Balance at Beginning of Year	17,816	17,816	17,816	0
Prior Year Encumbrances	80,627	80,627	80,627	0
Fund Balance at End of Year	<u>\$ 130,200</u>	<u>\$ 49,575</u>	<u>\$ 31,479</u>	<u>\$ (18,096)</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 1,615,000	\$ 1,615,000	\$ 1,630,155	\$ 15,155
Intergovernmental Revenues	<u>85,000</u>	<u>85,000</u>	<u>87,099</u>	<u>2,099</u>
Total Revenues	<u>1,700,000</u>	<u>1,700,000</u>	<u>1,717,254</u>	<u>17,254</u>
Expenditures:				
Human Services:				
Contractual Services	<u>1,766,170</u>	<u>2,174,899</u>	<u>1,824,899</u>	<u>350,000</u>
Total Expenditures	<u>1,766,170</u>	<u>2,174,899</u>	<u>1,824,899</u>	<u>350,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(66,170)	(474,899)	(107,645)	367,254
Fund Balance at Beginning of Year	<u>666,228</u>	<u>666,228</u>	<u>666,228</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 600,058</u>	<u>\$ 191,329</u>	<u>\$ 558,583</u>	<u>\$ 367,254</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Fines and Forfeitures	\$ 20,000	\$ 20,000	\$ 18,924	\$ (1,076)
Total Revenues	<u>20,000</u>	<u>20,000</u>	<u>18,924</u>	<u>(1,076)</u>
Expenditures:				
General Government:				
Other Expenditures	<u>40,000</u>	<u>40,000</u>	<u>34,539</u>	<u>5,461</u>
Total Expenditures	<u>40,000</u>	<u>40,000</u>	<u>34,539</u>	<u>5,461</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,000)	(20,000)	(15,615)	4,385
Fund Balance at Beginning of Year	<u>35,541</u>	<u>35,541</u>	<u>35,541</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 15,541</u>	<u>\$ 15,541</u>	<u>\$ 19,926</u>	<u>\$ 4,385</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 49,900	\$ 49,900	\$ 49,037	\$ (863)
Total Revenues	<u>49,900</u>	<u>49,900</u>	<u>49,037</u>	<u>(863)</u>
Expenditures:				
General Government:				
Contractual Services	<u>57,500</u>	<u>115,500</u>	<u>68,600</u>	<u>46,900</u>
Total Expenditures	<u>57,500</u>	<u>115,500</u>	<u>68,600</u>	<u>46,900</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,600)	(65,600)	(19,563)	46,037
Fund Balance at Beginning of Year	<u>91,582</u>	<u>91,582</u>	<u>91,582</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 83,982</u>	<u>\$ 25,982</u>	<u>\$ 72,019</u>	<u>\$ 46,037</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 25,400	\$ 25,400	\$ 27,277	\$ 1,877
Total Revenues	<u>25,400</u>	<u>25,400</u>	<u>27,277</u>	<u>1,877</u>
Expenditures:				
General Government:				
Contractual Services	<u>68,000</u>	<u>76,504</u>	<u>32,535</u>	<u>43,969</u>
Total Expenditures	<u>68,000</u>	<u>76,504</u>	<u>32,535</u>	<u>43,969</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(42,600)	(51,104)	(5,258)	45,846
Fund Balance at Beginning of Year	51,611	51,611	51,611	0
Prior Year Encumbrances	<u>8,504</u>	<u>8,504</u>	<u>8,504</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 17,515</u>	<u>\$ 9,011</u>	<u>\$ 54,857</u>	<u>\$ 45,846</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003**

CERTIFICATE OF TITLE FUND

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 650,000	\$ 650,000	\$ 688,792	\$ 38,792
Total Revenues	<u>650,000</u>	<u>650,000</u>	<u>688,792</u>	<u>38,792</u>
Expenditures:				
General Government:				
Personal Services	533,013	555,264	536,068	19,196
Materials and Supplies	12,000	10,364	8,627	1,737
Contractual Services	45,298	45,798	44,632	1,166
Other Expenditures	2,500	2,500	2,367	133
Capital Outlay	10,000	7,500	5,501	1,999
Total Expenditures	<u>602,811</u>	<u>621,426</u>	<u>597,195</u>	<u>24,231</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	47,189	28,574	91,597	63,023
Fund Balance at Beginning of Year	695,098	695,098	695,098	0
Prior Year Encumbrances	114	114	114	0
Fund Balance at End of Year	<u>\$ 742,401</u>	<u>\$ 723,786</u>	<u>\$ 786,809</u>	<u>\$ 63,023</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 185,000	\$ 185,000	\$ 232,728	\$ 47,728
Total Revenues	<u>185,000</u>	<u>185,000</u>	<u>232,728</u>	<u>47,728</u>
Expenditures:				
General Government:				
Contractual Services	<u>130,000</u>	<u>185,280</u>	<u>178,889</u>	<u>6,391</u>
Total Expenditures	<u>130,000</u>	<u>185,280</u>	<u>178,889</u>	<u>6,391</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	55,000	(280)	53,839	54,119
Fund Balance at Beginning of Year	<u>406,339</u>	<u>406,339</u>	<u>406,339</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 461,339</u>	<u>\$ 406,059</u>	<u>\$ 460,178</u>	<u>\$ 54,119</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 70,547	\$ 70,547	\$ 70,547	\$ 0
Total Revenues	<u>70,547</u>	<u>70,547</u>	<u>70,547</u>	<u>0</u>
Expenditures:				
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	70,547	70,547	70,547	0
Other Financing Sources (Uses):				
Advances Out	<u>(100,000)</u>	<u>(100,000)</u>	<u>(100,000)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(100,000)</u>	<u>(100,000)</u>	<u>(100,000)</u>	<u>0</u>
Net Change in Fund Balances	(29,453)	(29,453)	(29,453)	0
Fund Balance at Beginning of Year	<u>29,453</u>	<u>29,453</u>	<u>29,453</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003**

	MULTI-SYSTEMIC THERAPY FUND			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
Revenues:				
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:				
General Government:				
Personal Services	<u>48,957</u>	<u>48,957</u>	<u>17,589</u>	<u>31,368</u>
Total Expenditures	<u>48,957</u>	<u>48,957</u>	<u>17,589</u>	<u>31,368</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(48,957)	(48,957)	(17,589)	31,368
Fund Balance at Beginning of Year	<u>48,957</u>	<u>48,957</u>	<u>48,957</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 31,368</u>	<u>\$ 31,368</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 26,720	\$ 49,529	\$ 49,529	\$ 0
Total Revenues	<u>26,720</u>	<u>49,529</u>	<u>49,529</u>	<u>0</u>
Expenditures:				
General Government:				
Contractual Services	<u>11,500</u>	<u>61,126</u>	<u>47,880</u>	<u>13,246</u>
Total Expenditures	<u>11,500</u>	<u>61,126</u>	<u>47,880</u>	<u>13,246</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	15,220	(11,597)	1,649	13,246
Fund Balance at Beginning of Year	<u>11,597</u>	<u>11,597</u>	<u>11,597</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 26,817</u>	<u>\$ 0</u>	<u>\$ 13,246</u>	<u>\$ 13,246</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Fines and Forfeitures	\$ 300	\$ 300	\$ 337	\$ 37
Total Revenues	<u>300</u>	<u>300</u>	<u>337</u>	<u>37</u>
Expenditures:				
Public Safety:				
Contractual Services	<u>3,000</u>	<u>3,000</u>	<u>0</u>	<u>3,000</u>
Total Expenditures	<u>3,000</u>	<u>3,000</u>	<u>0</u>	<u>3,000</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(2,700)	(2,700)	337	3,037
Fund Balance at Beginning of Year	<u>3,063</u>	<u>3,063</u>	<u>3,063</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 363</u>	<u>\$ 363</u>	<u>\$ 3,400</u>	<u>\$ 3,037</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 236,373	\$ 845,160	\$ 1,037,255	\$ 192,095
Total Revenues	<u>236,373</u>	<u>845,160</u>	<u>1,037,255</u>	<u>192,095</u>
Expenditures:				
Human Services:				
Materials and Supplies	900	2,833	2,175	658
Contractual Services	201,000	910,655	820,054	90,601
Capital Outlay	<u>0</u>	<u>33,660</u>	<u>23,705</u>	<u>9,955</u>
Total Expenditures	<u>201,900</u>	<u>947,148</u>	<u>845,934</u>	<u>101,214</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	34,473	(101,988)	191,321	293,309
Fund Balance at Beginning of Year	182,692	182,692	182,692	0
Prior Year Encumbrances	<u>12,095</u>	<u>12,095</u>	<u>12,095</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 229,260</u>	<u>\$ 92,799</u>	<u>\$ 386,108</u>	<u>\$ 293,309</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 741,350	\$ 1,521,720	\$ 1,520,152	\$ (1,568)
Total Revenues	<u>741,350</u>	<u>1,521,720</u>	<u>1,520,152</u>	<u>(1,568)</u>
Expenditures:				
Public Safety:				
Personal Services	622,713	1,256,356	1,213,574	42,782
Materials and Supplies	52,960	133,069	113,387	19,682
Contractual Services	98,651	232,502	198,012	34,490
Capital Outlay	1,250	26,500	19,731	6,769
Total Expenditures	<u>775,574</u>	<u>1,648,427</u>	<u>1,544,704</u>	<u>103,723</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(34,224)	(126,707)	(24,552)	102,155
Fund Balance at Beginning of Year	308,272	308,272	308,272	0
Prior Year Encumbrances	25,837	25,837	25,837	0
Fund Balance at End of Year	<u>\$ 299,885</u>	<u>\$ 207,402</u>	<u>\$ 309,557</u>	<u>\$ 102,155</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 35,000	\$ 35,000	\$ 33,112	\$ (1,888)
Total Revenues	<u>35,000</u>	<u>35,000</u>	<u>33,112</u>	<u>(1,888)</u>
Expenditures:				
Public Safety:				
Contractual Services	2,000	2,000	1,315	685
Other Expenditures	<u>50,000</u>	<u>69,985</u>	<u>36,252</u>	<u>33,733</u>
Total Expenditures	<u>52,000</u>	<u>71,985</u>	<u>37,567</u>	<u>34,418</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(17,000)	(36,985)	(4,455)	32,530
Fund Balance at Beginning of Year	64,332	64,332	64,332	0
Prior Year Encumbrances	<u>19,985</u>	<u>19,985</u>	<u>19,985</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 67,317</u>	<u>\$ 47,332</u>	<u>\$ 79,862</u>	<u>\$ 32,530</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003**

GRANVILLE SOUTH SANITARY SEWER FUND

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

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003***

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

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003***

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

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Licenses and Permits	\$ 1,000	\$ 1,000	\$ 1,003	\$ 3
Total Revenues	<u>1,000</u>	<u>1,000</u>	<u>1,003</u>	<u>3</u>
Expenditures:				
Human Services:				
Contractual Services	<u>3,000</u>	<u>3,000</u>	<u>445</u>	<u>2,555</u>
Total Expenditures	<u>3,000</u>	<u>3,000</u>	<u>445</u>	<u>2,555</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,000)	(2,000)	558	2,558
Fund Balance at Beginning of Year	<u>8,027</u>	<u>8,027</u>	<u>8,027</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 6,027</u>	<u>\$ 6,027</u>	<u>\$ 8,585</u>	<u>\$ 2,558</u>

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:				
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures and Other Financing Uses	0	0	0	0
Fund Balance at Beginning of Year	<u>16,805</u>	<u>16,805</u>	<u>16,805</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 16,805</u>	<u>\$ 16,805</u>	<u>\$ 16,805</u>	<u>\$ 0</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Licenses and Permits	\$ 0	\$ 40,000	\$ 38,047	\$ (1,953)
Total Revenues	<u>0</u>	<u>40,000</u>	<u>38,047</u>	<u>(1,953)</u>
Expenditures:				
Contractual Services	<u>0</u>	<u>43,000</u>	<u>40,245</u>	<u>2,755</u>
Total Expenditures	<u>0</u>	<u>43,000</u>	<u>40,245</u>	<u>2,755</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(3,000)	(2,198)	802
Fund Balance at Beginning of Year	<u>22,982</u>	<u>22,982</u>	<u>22,982</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 22,982</u>	<u>\$ 19,982</u>	<u>\$ 20,784</u>	<u>\$ 802</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
All Other Revenues	\$ 1,800	\$ 4,130	\$ 6,048	\$ 1,918
Total Revenues	<u>1,800</u>	<u>4,130</u>	<u>6,048</u>	<u>1,918</u>
Expenditures:				
General Government:				
Contractual Services	<u>0</u>	<u>15,350</u>	<u>10,717</u>	<u>4,633</u>
Total Expenditures	<u>0</u>	<u>15,350</u>	<u>10,717</u>	<u>4,633</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,800	(11,220)	(4,669)	6,551
Fund Balance at Beginning of Year	220	220	220	0
Prior Year Encumbrances	<u>11,000</u>	<u>11,000</u>	<u>11,000</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 13,020</u>	<u>\$ 0</u>	<u>\$ 6,551</u>	<u>\$ 6,551</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 0	\$ 8,985	\$ 6,980	\$ (2,005)
Total Revenues	<u>0</u>	<u>8,985</u>	<u>6,980</u>	<u>(2,005)</u>
Expenditures:				
General Government:				
Contractual Services	<u>0</u>	<u>20,700</u>	<u>8,117</u>	<u>12,583</u>
Total Expenditures	<u>0</u>	<u>20,700</u>	<u>8,117</u>	<u>12,583</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(11,715)	(1,137)	10,578
Fund Balance at Beginning of Year	<u>28,226</u>	<u>28,226</u>	<u>28,226</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 28,226</u>	<u>\$ 16,511</u>	<u>\$ 27,089</u>	<u>\$ 10,578</u>

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 86,200	\$ 86,200	\$ 79,306	\$ (6,894)
Total Revenues	<u>86,200</u>	<u>86,200</u>	<u>79,306</u>	<u>(6,894)</u>
Expenditures:				
General Government:				
Contractual Services	<u>60,000</u>	<u>63,210</u>	<u>41,719</u>	<u>21,491</u>
Total Expenditures	<u>60,000</u>	<u>63,210</u>	<u>41,719</u>	<u>21,491</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	26,200	22,990	37,587	14,597
Fund Balance at Beginning of Year	79,760	79,760	79,760	0
Prior Year Encumbrances	<u>3,210</u>	<u>3,210</u>	<u>3,210</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 109,170</u>	<u>\$ 105,960</u>	<u>\$ 120,557</u>	<u>\$ 14,597</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 279,000	\$ 279,000	\$ 263,520	\$ (15,480)
Total Revenues	<u>279,000</u>	<u>279,000</u>	<u>263,520</u>	<u>(15,480)</u>
Expenditures:				
General Government:				
Personal Services	156,332	156,832	143,125	13,707
Materials and Supplies	2,000	2,000	1,681	319
Contractual Services	110,149	121,047	48,223	72,824
Other Expenditures	500	500	338	162
Capital Outlay	<u>3,600</u>	<u>4,520</u>	<u>920</u>	<u>3,600</u>
Total Expenditures	<u>272,581</u>	<u>284,899</u>	<u>194,287</u>	<u>90,612</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,419	(5,899)	69,233	75,132
Fund Balance at Beginning of Year	744,934	744,934	744,934	0
Prior Year Encumbrances	<u>11,818</u>	<u>11,818</u>	<u>11,818</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 763,171</u>	<u>\$ 750,853</u>	<u>\$ 825,985</u>	<u>\$ 75,132</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Fines and Forfeitures	\$ 2,300	\$ 2,300	\$ 68,550	\$ 66,250
Total Revenues	<u>2,300</u>	<u>2,300</u>	<u>68,550</u>	<u>66,250</u>
Expenditures:				
Public Safety:				
Contractual Services	<u>9,000</u>	<u>9,000</u>	<u>66,468</u>	<u>(57,468)</u>
Total Expenditures	<u>9,000</u>	<u>9,000</u>	<u>66,468</u>	<u>(57,468)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,700)	(6,700)	2,082	8,782
Fund Balance at Beginning of Year	<u>19,587</u>	<u>19,587</u>	<u>19,587</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 12,887</u>	<u>\$ 12,887</u>	<u>\$ 21,669</u>	<u>\$ 8,782</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 3,850	\$ 3,850	\$ 29,414	\$ 25,564
Total Revenues	<u>3,850</u>	<u>3,850</u>	<u>29,414</u>	<u>25,564</u>
Expenditures:				
Community Development:				
Contractual Services	<u>34,000</u>	<u>34,000</u>	<u>0</u>	<u>34,000</u>
Total Expenditures	<u>34,000</u>	<u>34,000</u>	<u>0</u>	<u>34,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(30,150)	(30,150)	29,414	59,564
Fund Balance at Beginning of Year	<u>30,157</u>	<u>30,157</u>	<u>30,157</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 7</u>	<u>\$ 7</u>	<u>\$ 59,571</u>	<u>\$ 59,564</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 54,235	\$ 322,373	\$ 316,832	\$ (5,541)
All Other Revenues	0	150	100	(50)
Total Revenues	<u>54,235</u>	<u>322,523</u>	<u>316,932</u>	<u>(5,591)</u>
Expenditures:				
Public Safety:				
Personal Services	286,894	286,744	256,068	30,676
Materials and Supplies	100	100	0	100
Contractual Services	38,290	95,812	91,213	4,599
Other Expenditures	5,016	2,634	2,129	505
Total Expenditures	<u>330,300</u>	<u>385,290</u>	<u>349,410</u>	<u>35,880</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(276,065)	(62,767)	(32,478)	30,289
Fund Balance at Beginning of Year	247,854	247,854	247,854	0
Prior Year Encumbrances	1,586	1,586	1,586	0
Fund Balance at End of Year	<u>\$ (26,625)</u>	<u>\$ 186,673</u>	<u>\$ 216,962</u>	<u>\$ 30,289</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 91,452	\$ 91,452	\$ 100,000	\$ 8,548
Charges for Services	670,648	670,648	716,228	45,580
Total Revenues	<u>762,100</u>	<u>762,100</u>	<u>816,228</u>	<u>54,128</u>
Expenditures:				
General Government:				
Personal Services	144,685	140,095	139,361	734
Materials and Supplies	500	1,000	879	121
Contractual Services	566,500	676,538	659,789	16,749
Other Expenditures	500	3,950	2,923	1,027
Capital Outlay	0	64,000	63,718	282
Total Expenditures	<u>712,185</u>	<u>885,583</u>	<u>866,670</u>	<u>18,913</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	49,915	(123,483)	(50,442)	73,041
Fund Balance at Beginning of Year	65,016	65,016	65,016	0
Prior Year Encumbrances	59,398	59,398	59,398	0
Fund Balance at End of Year	<u>\$ 174,329</u>	<u>\$ 931</u>	<u>\$ 73,972</u>	<u>\$ 73,041</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Special Assessments	\$ 60,743	\$ 75,982	\$ 76,569	\$ 587
Total Revenues	<u>60,743</u>	<u>75,982</u>	<u>76,569</u>	<u>587</u>
Expenditures:				
Public Works:				
Capital Outlay	32,525	117,357	84,903	32,454
Debt Service:				
Interest and Fiscal Charges	<u>0</u>	<u>267</u>	<u>267</u>	<u>0</u>
Total Expenditures	<u>32,525</u>	<u>117,624</u>	<u>85,170</u>	<u>32,454</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	28,218	(41,642)	(8,601)	33,041
Other Financing Sources (Uses):				
Advances Out	<u>0</u>	<u>(9,268)</u>	<u>(9,268)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>(9,268)</u>	<u>(9,268)</u>	<u>0</u>
Net Change in Fund Balances	28,218	(50,910)	(17,869)	33,041
Fund Balance at Beginning of Year	172,178	172,178	172,178	0
Prior Year Encumbrances	<u>40,840</u>	<u>40,840</u>	<u>40,840</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 241,236</u>	<u>\$ 162,108</u>	<u>\$ 195,149</u>	<u>\$ 33,041</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 0	\$ 680,041	\$ 189,958	\$ (490,083)
Total Revenues	<u>0</u>	<u>680,041</u>	<u>189,958</u>	<u>(490,083)</u>
Expenditures:				
Public Safety:				
Contractual Services	0	58,330	44,140	14,190
Capital Outlay	<u>0</u>	<u>255,815</u>	<u>122,629</u>	<u>133,186</u>
Total Expenditures	<u>0</u>	<u>314,145</u>	<u>166,769</u>	<u>147,376</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	365,896	23,189	(342,707)
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 365,896</u>	<u>\$ 23,189</u>	<u>\$ (342,707)</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Debt Service Funds
For the Year Ended December 31, 2003**

	GENERAL OBLIGATION DEBT FUND			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
Revenues:				
Charges for Services	\$ 472,248	\$ 472,248	\$ 502,453	\$ 30,205
Total Revenues	<u>472,248</u>	<u>472,248</u>	<u>502,453</u>	<u>30,205</u>
Expenditures:				
Debt Service:				
Principal Retirement	1,800,000	2,380,000	2,422,900	(42,900)
Interest and Fiscal Charges	0	1,000,000	803,819	196,181
Total Expenditures	<u>1,800,000</u>	<u>3,380,000</u>	<u>3,226,719</u>	<u>153,281</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,327,752)	(2,907,752)	(2,724,266)	183,486
Other Financing Sources (Uses):				
Transfers In	927,752	927,752	2,760,387	1,832,635
Transfers Out	0	(56,620)	(56,620)	0
Total Other Financing Sources (Uses)	<u>927,752</u>	<u>871,132</u>	<u>2,703,767</u>	<u>1,832,635</u>
Net Change in Fund Balances	(400,000)	(2,036,620)	(20,499)	2,016,121
Fund Balance at Beginning of Year	<u>2,621,729</u>	<u>2,621,729</u>	<u>2,621,729</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 2,221,729</u>	<u>\$ 585,109</u>	<u>\$ 2,601,230</u>	<u>\$ 2,016,121</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Debt Service Funds
For the Year Ended December 31, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Special Assessments	\$ 46,000	\$ 46,000	\$ 51,378	\$ 5,378
Total Revenues	<u>46,000</u>	<u>46,000</u>	<u>51,378</u>	<u>5,378</u>
Expenditures:				
Debt Service:				
Principal Retirement	26,500	100,000	33,270	66,730
Interest and Fiscal Charges	<u>275,000</u>	<u>106,500</u>	<u>991</u>	<u>105,509</u>
Total Expenditures	<u>301,500</u>	<u>206,500</u>	<u>34,261</u>	<u>172,239</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(255,500)	(160,500)	17,117	177,617
Fund Balance at Beginning of Year	<u>168,932</u>	<u>168,932</u>	<u>168,932</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ (86,568)</u>	<u>\$ 8,432</u>	<u>\$ 186,049</u>	<u>\$ 177,617</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Investment Earnings	\$ 0	\$ 1,286	\$ 3,184	\$ 1,898
Total Revenues	<u>0</u>	<u>1,286</u>	<u>3,184</u>	<u>1,898</u>
Expenditures:				
Capital Outlay	<u>511,565</u>	<u>1,050,615</u>	<u>361,987</u>	<u>688,628</u>
Total Expenditures	<u>511,565</u>	<u>1,050,615</u>	<u>361,987</u>	<u>688,628</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(511,565)	(1,049,329)	(358,803)	690,526
Other Financing Sources (Uses):				
General Obligation Notes Issued	0	1,480,000	1,480,000	0
Transfers In	0	692,425	692,425	0
Transfers Out	(2,663,124)	(2,956,834)	(2,956,834)	0
Advances Out	<u>(419,264)</u>	<u>(419,264)</u>	<u>0</u>	<u>419,264</u>
Total Other Financing Sources (Uses)	<u>(3,082,388)</u>	<u>(1,203,673)</u>	<u>(784,409)</u>	<u>419,264</u>
Net Change in Fund Balances	(3,593,953)	(2,253,002)	(1,143,212)	1,109,790
Fund Balance at Beginning of Year	3,319,801	3,319,801	3,319,801	0
Prior Year Encumbrances	<u>464,180</u>	<u>464,180</u>	<u>464,180</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 190,028</u>	<u>\$ 1,530,979</u>	<u>\$ 2,640,769</u>	<u>\$ 1,109,790</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:				
Capital Outlay	<u> 4,008</u>	<u> 4,008</u>	<u> 0</u>	<u> 4,008</u>
Total Expenditures	<u> 4,008</u>	<u> 4,008</u>	<u> 0</u>	<u> 4,008</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,008)	(4,008)	0	4,008
Fund Balance at Beginning of Year	<u> 53,089</u>	<u> 53,089</u>	<u> 53,089</u>	<u> 0</u>
Fund Balance at End of Year	<u><u>\$ 49,081</u></u>	<u><u>\$ 49,081</u></u>	<u><u>\$ 53,089</u></u>	<u><u>\$ 4,008</u></u>

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2003***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:				
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balance at Beginning of Year	<u>121</u>	<u>121</u>	<u>121</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$ 121</u></u>	<u><u>\$ 121</u></u>	<u><u>\$ 121</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)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Investment Earnings	\$ 0	\$ 0	\$ 13,961	\$ 13,961
Total Revenues	<u>0</u>	<u>0</u>	<u>13,961</u>	<u>13,961</u>
Expenditures:				
Capital Outlay	<u>28,692</u>	<u>41,077</u>	<u>32,692</u>	<u>8,385</u>
Total Expenditures	<u>28,692</u>	<u>41,077</u>	<u>32,692</u>	<u>8,385</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(28,692)	(41,077)	(18,731)	22,346
Fund Balance at Beginning of Year	<u>46,830</u>	<u>46,830</u>	<u>46,830</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 18,138</u>	<u>\$ 5,753</u>	<u>\$ 28,099</u>	<u>\$ 22,346</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2003**

	BIKE PATH FUND			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
Revenues:				
All Other Revenues	\$ 0	\$ 0	\$ 300	\$ 300
Total Revenues	<u>0</u>	<u>0</u>	<u>300</u>	<u>300</u>
Expenditures:				
Capital Outlay	<u>50,755</u>	<u>64,675</u>	<u>51,812</u>	<u>12,863</u>
Total Expenditures	<u>50,755</u>	<u>64,675</u>	<u>51,812</u>	<u>12,863</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(50,755)	(64,675)	(51,512)	13,163
Other Financing Sources (Uses):				
Transfers In	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>0</u>
Net Change in Fund Balances	(755)	(14,675)	(1,512)	13,163
Fund Balance at Beginning of Year	<u>14,675</u>	<u>14,675</u>	<u>14,675</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 13,920</u>	<u>\$ 0</u>	<u>\$ 13,163</u>	<u>\$ 13,163</u>

LICKING COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Special Assessments	\$ 0	\$ 301	\$ 301	\$ 0
Total Revenues	<u>0</u>	<u>301</u>	<u>301</u>	<u>0</u>
Expenditures:				
Capital Outlay	<u>0</u>	<u>8,120</u>	<u>8,120</u>	<u>0</u>
Total Expenditures	<u>0</u>	<u>8,120</u>	<u>8,120</u>	<u>0</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	0	(7,819)	(7,819)	0
Fund Balance at Beginning of Year	<u>8,007</u>	<u>8,007</u>	<u>8,007</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 8,007</u>	<u>\$ 188</u>	<u>\$ 188</u>	<u>\$ 0</u>

LICKING COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2003***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:				
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balance at Beginning of Year	<u>13,575</u>	<u>13,575</u>	<u>13,575</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$ 13,575</u></u>	<u><u>\$ 13,575</u></u>	<u><u>\$ 13,575</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)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Special Assessments	\$ 2,318	\$ 2,318	\$ 2,318	\$ 0
Total Revenues	<u>2,318</u>	<u>2,318</u>	<u>2,318</u>	<u>0</u>
Expenditures:				
Capital Outlay	0	13,200	13,200	0
Debt Service:				
Principal Retirement	0	80,000	80,000	0
Interest and Fiscal Charges	0	4,317	4,317	0
Total Expenditures	<u>0</u>	<u>97,517</u>	<u>97,517</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,318	(95,199)	(95,199)	0
Other Financing Sources (Uses):				
Proceeds from Special Assessment Bonds	<u>39,500</u>	<u>39,500</u>	<u>39,500</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>39,500</u>	<u>39,500</u>	<u>39,500</u>	<u>0</u>
Net Change in Fund Balances	41,818	(55,699)	(55,699)	0
Fund Balance at Beginning of Year	<u>66,474</u>	<u>66,474</u>	<u>66,474</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 108,292</u>	<u>\$ 10,775</u>	<u>\$ 10,775</u>	<u>\$ 0</u>

Fiduciary Funds

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

Agency Funds

Board of Health Fund

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

Community Mental Health Fund

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

Soil and Water Conservation Fund

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

Solid Waste Disposal Fund

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

Licking Parks District Fund

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

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.

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.

(Continued)

Agency Funds

Libraries Fund

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

Law Library Fund

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

Motor Vehicle License Tax Fund

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

Motor Vehicle Permissive Tax Fund

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

Advance Pay Real Estate Fund

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

Hotel – Motel Tax Fund

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

County Court Fund

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

Alimony and Child Support Fund

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

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.

Fire Reward Fund

To account for funds to be paid as reward money in connection with arson investigations.

Board of Elections Fees Fund

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

LICKING COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2003**

	Balance December 31, 2002	Additions	Deductions	Balance December 31, 2003
Board of Health				
Assets:				
Cash and Cash Equivalents	\$240,928	\$2,045,916	(\$2,011,812)	\$275,032
Total Assets	<u>\$240,928</u>	<u>\$2,045,916</u>	<u>(\$2,011,812)</u>	<u>\$275,032</u>
Liabilities:				
Accounts Payable	\$11,242	\$0	(\$11,242)	\$0
Intergovernmental Payables	2,040	0	(2,040)	0
Undistributed Monies	227,646	2,045,916	(1,998,530)	275,032
Total Liabilities	<u>\$240,928</u>	<u>\$2,045,916</u>	<u>(\$2,011,812)</u>	<u>\$275,032</u>
Community Mental Health				
Assets:				
Cash and Cash Equivalents	\$4,176,151	\$13,000,015	(\$12,504,518)	\$4,671,648
Intergovernmental Receivables	76,151	0	(76,151)	0
Total Assets	<u>\$4,252,302</u>	<u>\$13,000,015</u>	<u>(\$12,580,669)</u>	<u>\$4,671,648</u>
Liabilities:				
Accounts Payable	\$1,105,990	\$0	(\$1,105,990)	\$0
Intergovernmental Payables	1,010	0	(1,010)	0
Undistributed Monies	3,145,302	13,000,015	(11,473,669)	4,671,648
Total Liabilities	<u>\$4,252,302</u>	<u>\$13,000,015</u>	<u>(\$12,580,669)</u>	<u>\$4,671,648</u>
Soil and Water Conservation				
Assets:				
Cash and Cash Equivalents	\$95,934	\$314,313	(\$315,884)	\$94,363
Total Assets	<u>\$95,934</u>	<u>\$314,313</u>	<u>(\$315,884)</u>	<u>\$94,363</u>
Liabilities:				
Accounts Payable	\$501	\$0	(\$501)	\$0
Undistributed Monies	95,433	314,313	(315,383)	94,363
Total Liabilities	<u>\$95,934</u>	<u>\$314,313</u>	<u>(\$315,884)</u>	<u>\$94,363</u>
Solid Waste Disposal				
Assets:				
Cash and Cash Equivalents	\$5,650,749	\$1,378,403	(\$1,939,322)	\$5,089,830
Receivables (net of allowance for doubtful accounts):				
Accounts	1,587	0	(1,587)	0
Total Assets	<u>\$5,652,336</u>	<u>\$1,378,403</u>	<u>(\$1,940,909)</u>	<u>\$5,089,830</u>
Liabilities:				
Accounts Payable	\$11,269	\$0	(\$11,269)	\$0
Undistributed Monies	5,641,067	1,378,403	(1,929,640)	5,089,830
Total Liabilities	<u>\$5,652,336</u>	<u>\$1,378,403</u>	<u>(\$1,940,909)</u>	<u>\$5,089,830</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2003**

	Balance December 31, 2002	Additions	Deductions	Balance December 31, 2003
<u>Licking Parks District</u>				
Assets:				
Cash and Cash Equivalents	\$98,366	\$554,287	(\$555,788)	\$96,865
Total Assets	<u>\$98,366</u>	<u>\$554,287</u>	<u>(\$555,788)</u>	<u>\$96,865</u>
Liabilities:				
Accounts Payable	\$5,293	\$0	(\$5,293)	\$0
Intergovernmental Payables	88	0	(88)	0
Interfund Loans Payable	29,000	0	(29,000)	0
Undistributed Monies	63,985	554,287	(521,407)	96,865
Total Liabilities	<u>\$98,366</u>	<u>\$554,287</u>	<u>(\$555,788)</u>	<u>\$96,865</u>
<u>Metro Parks Planning Organization</u>				
Assets:				
Cash and Cash Equivalents	\$111,696	\$270,425	(\$251,497)	\$130,624
Intergovernmental Receivables	0	0	0	0
Total Assets	<u>\$111,696</u>	<u>\$270,425</u>	<u>(\$251,497)</u>	<u>\$130,624</u>
Liabilities:				
Accounts Payable	\$937	\$0	(\$937)	\$0
Undistributed Monies	110,759	270,425	(250,560)	130,624
Total Liabilities	<u>\$111,696</u>	<u>\$270,425</u>	<u>(\$251,497)</u>	<u>\$130,624</u>
<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	\$4,006,037	\$139,867,776	(\$138,996,621)	\$4,877,192
Receivables (net of allowance for doubtful accounts):				
Taxes	138,482,850	122,738,892	(138,482,850)	122,738,892
Special Assessments	25,134,103	23,613,918	(25,134,103)	23,613,918
Total Assets	<u>\$167,622,990</u>	<u>\$286,220,586</u>	<u>(\$302,613,574)</u>	<u>\$151,230,002</u>
Liabilities:				
Accounts Payable	\$7,459	\$0	(\$7,459)	\$0
Intergovernmental Payables	167,615,531	286,220,586	(302,606,115)	151,230,002
Total Liabilities	<u>\$167,622,990</u>	<u>\$286,220,586</u>	<u>(\$302,613,574)</u>	<u>\$151,230,002</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2003**

	Balance December 31, 2002	Additions	Deductions	Balance December 31, 2003
<u>Undivided Tax</u>				
Assets:				
Cash and Cash Equivalents	\$1,439,368	\$41,011,037	(\$41,332,656)	\$1,117,749
Total Assets	<u>\$1,439,368</u>	<u>\$41,011,037</u>	<u>(\$41,332,656)</u>	<u>\$1,117,749</u>
Liabilities:				
Accounts Payable	\$896	\$0	(\$896)	\$0
Intergovernmental Payables	1,438,472	41,011,037	(41,331,760)	1,117,749
Total Liabilities	<u>\$1,439,368</u>	<u>\$41,011,037</u>	<u>(\$41,332,656)</u>	<u>\$1,117,749</u>
<u>Undivided Local Government</u>				
Assets:				
Cash and Cash Equivalents	\$0	\$7,697,243	(\$7,697,243)	\$0
Intergovernmental Receivables	581,146	581,146	(581,146)	581,146
Total Assets	<u>\$581,146</u>	<u>\$8,278,389</u>	<u>(\$8,278,389)</u>	<u>\$581,146</u>
Liabilities:				
Intergovernmental Payables	\$581,146	\$8,278,389	(\$8,278,389)	\$581,146
Total Liabilities	<u>\$581,146</u>	<u>\$8,278,389</u>	<u>(\$8,278,389)</u>	<u>\$581,146</u>
<u>Libraries</u>				
Assets:				
Cash and Cash Equivalents	\$2	\$4,962,384	(\$4,962,384)	\$2
Intergovernmental Receivables	450,884	415,606	(450,884)	415,606
Total Assets	<u>450,886</u>	<u>5,377,990</u>	<u>(5,413,268)</u>	<u>415,608</u>
Liabilities:				
Intergovernmental Payables	\$450,886	\$5,377,990	(\$5,413,268)	\$415,608
Total Liabilities	<u>\$450,886</u>	<u>\$5,377,990</u>	<u>(\$5,413,268)</u>	<u>\$415,608</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>

(Continued)

LICKING COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2003**

	Balance December 31, 2002	Additions	Deductions	Balance December 31, 2003
<u>Motor Vehicle License Tax</u>				
Assets:				
Cash and Cash Equivalents	\$0	\$4,945,637	(\$4,945,637)	\$0
Intergovernmental Receivables	1,496,836	361,532	(1,496,836)	361,532
Total Assets	<u>\$1,496,836</u>	<u>\$5,307,169</u>	<u>(\$6,442,473)</u>	<u>\$361,532</u>
Liabilities:				
Intergovernmental Payables	\$1,496,836	\$5,307,169	(\$6,442,473)	\$361,532
Total Liabilities	<u>\$1,496,836</u>	<u>\$5,307,169</u>	<u>(\$6,442,473)</u>	<u>\$361,532</u>
<u>Motor Vehicle Permissive Tax</u>				
Assets:				
Cash and Cash Equivalents	\$549,791	\$861,361	(\$840,289)	\$570,863
Intergovernmental Receivables	373,328	207,114	(373,328)	207,114
Total Assets	<u>\$923,119</u>	<u>\$1,068,475</u>	<u>(\$1,213,617)</u>	<u>\$777,977</u>
Liabilities:				
Intergovernmental Payables	\$923,119	\$1,068,475	(\$1,213,617)	\$777,977
Total Liabilities	<u>\$923,119</u>	<u>\$1,068,475</u>	<u>(\$1,213,617)</u>	<u>\$777,977</u>
<u>Advance Pay Real Estate</u>				
Assets:				
Cash and Cash Equivalents	\$9,595	\$2,936	\$0	\$12,531
Total Assets	<u>\$9,595</u>	<u>\$2,936</u>	<u>\$0</u>	<u>\$12,531</u>
Liabilities:				
Undistributed Monies	\$9,595	\$2,936	\$0	\$12,531
Total Liabilities	<u>\$9,595</u>	<u>\$2,936</u>	<u>\$0</u>	<u>\$12,531</u>
<u>Hotel - Motel Tax</u>				
Assets:				
Cash and Cash Equivalents	\$54,314	\$407,480	(\$401,890)	\$59,904
Total Assets	<u>\$54,314</u>	<u>\$407,480</u>	<u>(\$401,890)</u>	<u>\$59,904</u>
Liabilities:				
Accounts Payable	\$40,893	\$0	(\$40,893)	\$0
Undistributed Monies	13,421	407,480	(360,997)	59,904
Total Liabilities	<u>\$54,314</u>	<u>\$407,480</u>	<u>(\$401,890)</u>	<u>\$59,904</u>

(Continued)

LICKING COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2003**

	Balance December 31, 2002	Additions	Deductions	Balance December 31, 2003
County Court				
Assets:				
Restricted Assets:				
Cash and Cash Equivalents	\$1,388,219	\$25,904,824	(\$26,317,873)	\$975,170
Total Assets	<u>\$1,388,219</u>	<u>\$25,904,824</u>	<u>(\$26,317,873)</u>	<u>\$975,170</u>
Liabilities:				
Undistributed Monies	\$1,388,219	\$25,904,824	(\$26,317,873)	\$975,170
Total Liabilities	<u>\$1,388,219</u>	<u>\$25,904,824</u>	<u>(\$26,317,873)</u>	<u>\$975,170</u>
Alimony and Child Support				
Assets:				
Restricted Assets:				
Cash and Cash Equivalents	\$89,975	\$1,810,766	(\$1,810,028)	\$90,713
Total Assets	<u>\$89,975</u>	<u>\$1,810,766</u>	<u>(\$1,810,028)</u>	<u>\$90,713</u>
Liabilities:				
Undistributed Monies	\$89,975	\$1,810,766	(\$1,810,028)	\$90,713
Total Liabilities	<u>\$89,975</u>	<u>\$1,810,766</u>	<u>(\$1,810,028)</u>	<u>\$90,713</u>
Inmate				
Assets:				
Restricted Assets:				
Cash and Cash Equivalents	\$19,503	\$449,084	(\$448,265)	\$20,322
Total Assets	<u>\$19,503</u>	<u>\$449,084</u>	<u>(\$448,265)</u>	<u>\$20,322</u>
Liabilities:				
Undistributed Monies	\$19,503	\$449,084	(\$448,265)	\$20,322
Total Liabilities	<u>\$19,503</u>	<u>\$449,084</u>	<u>(\$448,265)</u>	<u>\$20,322</u>
Sheriff				
Assets:				
Restricted Assets:				
Cash and Cash Equivalents	\$35,342	\$7,303,847	(\$7,189,144)	\$150,045
Total Assets	<u>\$35,342</u>	<u>\$7,303,847</u>	<u>(\$7,189,144)</u>	<u>\$150,045</u>
Liabilities:				
Undistributed Monies	\$35,342	\$7,303,847	(\$7,189,144)	\$150,045
Total Liabilities	<u>\$35,342</u>	<u>\$7,303,847</u>	<u>(\$7,189,144)</u>	<u>\$150,045</u>

(Continued)

LICKING COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2003**

	Balance December 31, 2002	Additions	Deductions	Balance December 31, 2003
Resident				
Assets:				
Restricted Assets:				
Cash and Cash Equivalents	\$26,794	\$115,218	(\$108,767)	\$33,245
Total Assets	<u>\$26,794</u>	<u>\$115,218</u>	<u>(\$108,767)</u>	<u>\$33,245</u>
Liabilities:				
Undistributed Monies	\$26,794	\$115,218	(\$108,767)	\$33,245
Total Liabilities	<u>\$26,794</u>	<u>\$115,218</u>	<u>(\$108,767)</u>	<u>\$33,245</u>
Fire Reward Fund				
Assets:				
Cash and Cash Equivalents	\$0	\$25,000	\$0	\$25,000
Total Assets	<u>\$0</u>	<u>\$25,000</u>	<u>\$0</u>	<u>\$25,000</u>
Liabilities:				
Undistributed Monies	\$0	\$25,000	\$0	\$25,000
Total Liabilities	<u>\$0</u>	<u>\$25,000</u>	<u>\$0</u>	<u>\$25,000</u>
Board of Elections Fees Fund				
Assets:				
Cash and Cash Equivalents	\$0	\$5,250	(\$5,070)	\$180
Total Assets	<u>\$0</u>	<u>\$5,250</u>	<u>(\$5,070)</u>	<u>\$180</u>
Liabilities:				
Undistributed Monies	\$0	\$5,250	(\$5,070)	\$180
Total Liabilities	<u>\$0</u>	<u>\$5,250</u>	<u>(\$5,070)</u>	<u>\$180</u>
Total - All Agency Funds				
Assets:				
Cash and Cash Equivalents	\$16,434,526	\$217,349,463	(\$216,760,611)	\$17,023,378
Receivables (net of allowance for doubtful accounts):				
Taxes	138,482,850	122,738,892	(138,482,850)	122,738,892
Accounts	1,587	0	(1,587)	0
Special Assessments	25,134,103	23,613,918	(25,134,103)	23,613,918
Intergovernmental Receivables	2,978,345	1,565,398	(2,978,345)	1,565,398
Restricted Assets:				
Cash and Cash Equivalents	1,559,833	35,583,739	(35,874,077)	1,269,495
Total Assets	<u>\$184,591,244</u>	<u>\$400,851,410</u>	<u>(\$419,231,573)</u>	<u>\$166,211,081</u>
Liabilities:				
Accounts Payable	\$1,184,480	\$0	(\$1,184,480)	\$0
Intergovernmental Payables	172,509,128	347,263,646	(365,288,760)	154,484,014
Interfund Loans Payable	29,000	0	(29,000)	0
Undistributed Monies	10,868,636	53,587,764	(52,729,333)	11,727,067
Total Liabilities	<u>\$184,591,244</u>	<u>\$400,851,410</u>	<u>(\$419,231,573)</u>	<u>\$166,211,081</u>

*CAPITAL ASSETS USED IN THE
OPERATION OF GOVERNMENTAL FUNDS*

LICKING COUNTY, OHIO

***Capital Assets Used in the Operation of Governmental Funds
Schedule by Source
December 31, 2003***

<u>Capital Assets</u>	
Land	\$2,638,426
Buildings and Improvements	16,775,558
Machinery and Equipment	9,812,944
Land Improvements	300,829
Infrastructure	<u>1,066,556</u>
Total Capital Assets	<u>\$30,594,313</u>
<u>Investment in Capital Assets</u>	
General Fund	\$24,067,269
Special Revenue Funds	459,903
Capital Project Funds	<u>6,067,141</u>
Total Investment in Capital Assets	<u>\$30,594,313</u>

LICKING COUNTY, OHIO

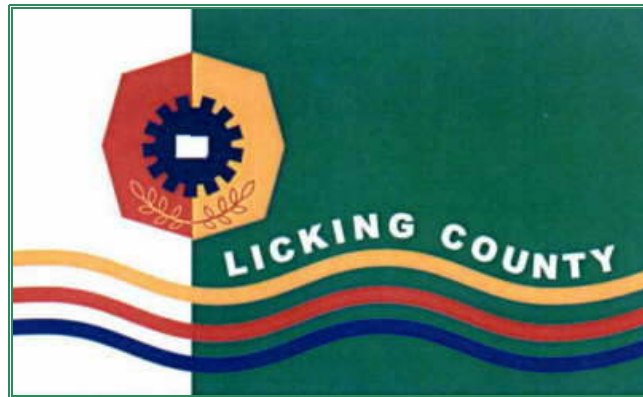
***Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity
December 31, 2003***

<u>Function and Category</u>	<u>Land</u>	<u>Construction in Progress</u>	<u>Buildings and Improvements</u>	<u>Machinery and Equipment</u>	<u>Infrastructure</u>	<u>Total</u>
General Government	\$1,932,177	\$135,339	\$2,951,323	\$2,192,127	\$0	\$7,210,966
Judicial	0	0	0	1,034,916	0	1,034,916
Public Safety	608,306	100,823	12,937,596	2,818,938	0	16,465,663
Public Works	1,330	15,837	0	2,197,425	1,066,556	3,281,148
Health	96,613	48,830	886,639	855,109	0	1,887,191
Human Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>714,429</u>	<u>0</u>	<u>714,429</u>
Total Capital Assets	<u>\$2,638,426</u>	<u>\$300,829</u>	<u>\$16,775,558</u>	<u>\$9,812,944</u>	<u>\$1,066,556</u>	<u>\$30,594,313</u>

LICKING COUNTY, OHIO

***Capital Assets Used in the Operation of Governmental Funds
Schedule Changes by Function and Activity
For Year Ended December 31, 2003***

<u>Function</u>	<u>December 31, 2002</u>	<u>Additions</u>	<u>Deletions</u>	<u>December 31, 2003</u>
General Government	\$7,004,581	\$206,384	\$0	\$7,210,965
Judicial	788,102	2,067	0	790,169
Public Safety	16,466,793	243,588	0	16,710,381
Public Works	1,986,463	1,294,715	0	3,281,178
Health	1,875,612	11,579	0	1,887,191
Human Services	<u>694,163</u>	<u>20,266</u>	<u>0</u>	<u>714,429</u>
Total Capital Assets	<u>\$28,815,714</u>	<u>\$1,778,599</u>	<u>\$0</u>	<u>\$30,594,313</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>
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
2003	16,674,332	512,793	36,904,464	1,169,691	6,644,832	17,269,018	425,009	2,754,171	1,950,370	84,304,680

(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
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
2003	33,709,515	35,688,727	10,361,885	280,283	781,842	130,566	698,936	1,826,113	83,477,867

(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

<u>Collection Year</u>	<u>Total Tax Levy</u>	<u>Current Tax Collections</u>	<u>Delinquent Tax Collections</u>	<u>Total Tax Collections</u>	<u>Percent of Total Tax Collections to Tax Levy</u>	<u>Accumulated Outstanding Delinquent Taxes</u>	<u>Percentage of Accumulated Delinquent Taxes to Total Tax Levy</u>
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%
2003	20,192,371	18,270,843	582,279	18,853,122	93.37%	1,339,249	6.63%

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	
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%
2003	2,789,731	7,970,660	134,593	134,593	228,516	240,543	3,152,840	8,345,796	37.78%

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	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
General Fund	2.20	1.70	2.20	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	<u>7.20</u>	<u>6.70</u>	<u>7.20</u>	<u>7.20</u>	<u>7.20</u>	<u>7.20</u>	<u>7.20</u>	<u>7.20</u>	<u>7.20</u>	<u>7.20</u>
SCHOOL DISTRICTS										
Granville EVSD	62.50	66.00	69.70	69.50	69.10	69.00	73.50	73.49	73.49	81.19
Heath CSD	38.90	40.10	40.10	43.10	43.10	43.10	48.38	48.22	50.52	50.10
Johnstown Monroe LSD	40.10	42.90	42.12	44.16	43.58	40.85	39.64	39.50	39.58	39.58
Lakewood LSD	38.80	38.80	38.80	38.80	42.50	42.11	42.09	41.96	41.75	47.55
Licking Heights LSD	41.00	40.70	40.70	40.70	40.10	39.60	48.50	48.10	47.53	47.52
Licking Valley LSD	30.90	30.90	30.90	30.90	39.70	38.90	38.48	38.38	37.18	37.00
Newark CSD	48.00	48.00	48.00	49.00	49.00	31.25	31.22	31.21	31.14	31.13
North Fork LSD	37.00	37.00	37.00	37.00	37.00	37.00	35.75	35.75	35.29	35.29
Northridge LSD	40.30	48.20	47.17	39.47	39.20	38.10	37.85	37.80	37.28	37.15
Southwest Licking LSD	41.28	41.28	40.38	40.38	45.16	43.15	43.15	42.88	31.90	31.70
Centerburg	39.50	39.50	39.20	34.10	34.10	34.10	41.16	41.16	41.16	41.16
East Knox	45.50	45.50	45.50	45.50	44.00	42.70	47.20	43.40	43.40	42.40
Northern	32.80	32.80	32.80	32.80	32.80	32.80	35.72	35.72	35.72	35.72
Plain	42.08	39.54	39.08	50.45	49.34	47.46	52.17	52.03	50.17	59.19
Reynoldsburg	50.44	50.23	49.55	54.40	54.22	54.59	54.49	54.38	57.30	57.31
Riverview	29.50	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30	31.30
West Muskingum	42.30	41.90	41.90	41.50	41.40	41.10	40.60	40.50	46.59	44.00

(Continued)

LICKING COUNTY, OHIO

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

	<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>	<u>2003</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	3.00	2.80
Coshocton	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.50	2.50	2.50
Eastland	1.20	1.20	1.20	1.20	2.00	2.00	2.00	2.00	2.00	2.00
Knox County	6.40	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	5.40	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	12.40	12.40	12.40	12.40	12.40	0.40	10.40	10.40	10.40	10.40
Reynoldsburg City	2.91	2.90	0.79	0.78	0.77	0.76	0.76	0.70	0.70	0.70
VILLAGES										
Alexandria	7.80	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	13.20	13.20	13.20	16.20	11.00	11.20	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	15.30	15.30	13.30
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
New Albany										1.73
St. Louisville	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Utica	3.50	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**

<u>TOWNSHIPS</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>	<u>2003</u>
Bennington	8.40	8.40	9.40	9.40	9.40	9.40	9.40	9.40	9.40	9.40
Bowling Green	4.80	4.80	4.80	4.80	5.80	5.80	5.80	5.80	5.80	5.80
Burlington	9.70	9.70	9.70	9.70	7.20	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	8.30
Etna	5.30	2.30	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	6.20	6.20	6.20	7.20	7.20	7.20	4.80
Granville	7.50	7.50	7.50	9.50	9.50	9.50	11.35	11.00	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	10.20	10.20	10.20	10.20	10.20	10.20	10.20	10.20
Hopewell	6.80	6.80	6.80	6.80	7.80	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	11.90	11.90	11.90
Liberty	7.40	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	10.00
Licking	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90
Lima	2.70	2.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	8.50	8.50	8.50	8.50	8.50	8.50	8.50
Mary Ann	7.30	7.70	9.51	9.47	9.02	8.50	8.50	8.20	8.20	8.20
Monroe	6.80	6.80	6.80	6.80	7.90	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	11.70	11.54	10.70	10.70	10.70	10.70	11.60	11.60	11.60
Union	4.70	4.70	4.70	4.70	6.20	6.20	6.20	6.20	6.20	7.00
Washington	5.60	5.60	5.60	8.60	8.60	8.60	8.60	8.60	8.60	10.35
<u>MISCELLANEOUS</u>										
West Licking Joint Fire District	8.50	8.50	8.50	8.50	10.50	10.50	10.50	10.50	10.50	10.50
New Albany Plain Local Park District	0.00	0.00	0.00	0.00	0.00	0.00	0.75	0.75	0.75	1.27
Knox County Library District	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.70	0.70	0.65

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>
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%
2003	425,413	363,520	85.45%

Source: Licking County Auditor

LICKING COUNTY, OHIO

COMPUTATION OF LEGAL DEBT MARGIN DECEMBER 31, 2003

	Total Debt	Unvoted Debt
Net Assessed Valuation	\$3,152,840,560	\$3,152,840,560
Legal Debt Limitation %(1)	2.45%	1.00%
Legal Debt Limitation \$(1)	77,321,014	31,528,406
Applicable County Debt Outstanding (2)	11,793,630	11,793,630
Less Applicable Debt Service Fund Amounts (3)	(2,604,540)	(2,604,540)
Net Indebtedness Subject To Limitation	9,189,090	9,189,090
Legal Debt Margin	\$68,131,924	\$22,339,316

(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>
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
2003	148,731	3,152,840,560	11,793,630	2,604,540	9,189,090	0.29%	61.78

(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***

<u>Year</u>	<u>Debt Principal</u>	<u>Debt Interest</u>	<u>Total Debt Service</u>	<u>Total General Government Expenditures (1)</u>	<u>Ratio of Total Debt Service To Total General Government Expenditures</u>
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%
2003	857,900	708,289	1,566,189	84,304,680	1.86%

(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, 2003

	<u>Debt Outstanding (1)</u>	<u>Percent Applicable to County</u>	<u>Amount Applicable to County</u>
Direct Debt: County	\$13,989,742	100.00%	\$13,989,742
Overlapping Subdivisions:			
<i>School Districts:</i>			
Granville LSD	47,000	10.50%	4,935
Heath CSD	525,000	7.68%	40,320
Lakewood LSD	713,985	11.21%	80,038
Licking Heights LSD	773,992	11.43%	88,467
Norhridge LSD	440,000	5.71%	25,124
Southwest Licking LSD	1,650,000	13.79%	227,535
<i>Cities:</i>			
Heath City	6,485,000	8.70%	564,195
Newark City	16,968,991	23.36%	3,963,956
Pataskala City	2,828,000	8.07%	228,220
Reynoldsburg City	28,775,873	5.05%	1,453,182
<i>Villages:</i>			
Alexandria Village	303,264	0.16%	485
Granville Village	2,112,766	4.10%	86,623
Hebron Village	325,000	1.49%	4,843
Johnstown Village	4,261,349	2.23%	95,028
New Albany	18,555,000	0.04%	7,422
			6,870,373

(Continued)

LICKING COUNTY, OHIO

**COMPUTATION ALL OF DIRECT AND OVERLAPPING
GENERAL OBLIGATION DEBT
DECEMBER 31, 2003**

	<u>Debt Outstanding (1)</u>	<u>Percent Applicable to County</u>	<u>Amount Applicable to County</u>
<i>Townships:</i>			
Bennington	41,066	0.99%	\$407
Bowling Green	16,583	0.89%	148
Burlington	7,600	0.76%	58
Franklin	43,535	1.18%	514
Hopewell	15,481	0.64%	99
Jersey	82,145	2.26%	1,856
Licking	145,497	3.18%	4,627
Mckean	50,147	1.05%	527
Mary Ann	75,980	0.84%	638
Newton	182,945	1.62%	2,964
Perry	23,710	0.66%	156
St. Alabans	450,175	1.81%	8,148
West Licking Joint Fire Districk	572,259	23.81%	136,255
Overlapping Debt			<u>7,026,769</u>
Total Direct and Overlapping General Obligation Debt			<u><u>\$21,016,511</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>
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
2003	2,008,036	1,758,085	249,951	116,150	2.15

- (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>
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%
2003	148,731	14,172	4.7%

(1) Source: Office of Strategic Research at The Ohio Department of Development

(2) Estimate

(3) Source: Bureau of Labor and Marketing

LICKING COUNTY, OHIO

PROPERTY VALUE AND CONSTRUCTION PERMITS LAST TEN YEARS

<u>Year</u>	<u>Residential (1)</u>		<u>Commercial (1)</u>	
	<u>Number of Permits</u>	<u>Property Value</u>	<u>Number of Permits</u>	<u>Property Value</u>
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
2003	N/A	68,249,380	N/A	11,797,000

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

LICKING COUNTY, OHIO

PRINCIPAL TAXPAYERS (PROPERTY TAX) DECEMBER 31, 2003

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

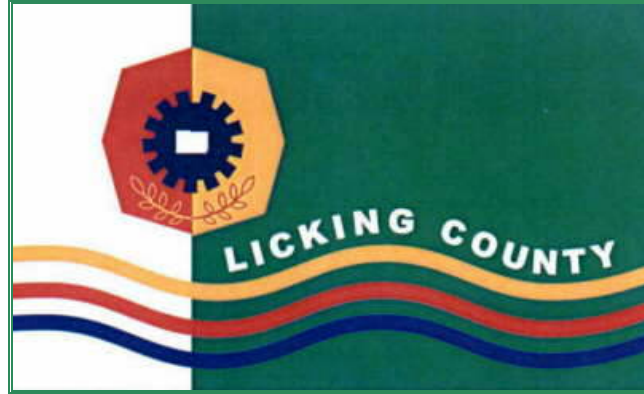
Source: Licking County Auditor

LICKING COUNTY, OHIO

MISCELLANEOUS STATISTICS DECEMBER 31, 2003

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

LICKING COUNTY, OHIO





**Auditor of State
Betty Montgomery**

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800-282-0370

Facsimile 614-466-4490

LICKING COUNTY FINANCIAL CONDITION

LICKING COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
SEPTEMBER 23, 2004**