



Dave Yost • Auditor of State

**FINANCIAL CONDITION
LICKING COUNTY**

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LICKING COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2013

Federal Program	CFDA #	Pass-through Agency Awarding Number	Expenditures
United States Department of Agriculture:			
Direct Program:			
Rural Housing Preservation Grant	10.433	various	\$ 34,134
Passed-through Ohio Department of Job and Family Services:			
State Administrative Matching Grants for Supplemental Nutrition Assistance	10.561	G-1415-11-5381	849,636
Total U.S. Department of Agriculture			883,770
United States Department of Housing and Urban Development:			
Passed through Ohio Development Services Agency:			
HOME Investment Partnership Program	14.239	Various	190,723
Community Development Block Grant / State's Program	14.228	Various	34,797
		B-F-11-1BO-1	7,731
		B-F-12-1BO-1	227,129
		B-F-13-1BO-1	1,952
		B-C-12-1BO-1	121,874
Total Community Development Block Grant / State's Program			393,483
Total U.S. Department of Housing and Urban Development			584,206
United States Department of Justice:			
Passed through the Ohio Department of Youth Services:			
Juvenile Accountability Block Grant	16.523	Various	8,998
Passed through the Ohio Office of Criminal Justice Services:			
ARRA Edward Byrne Memorial Justice Assistance Grant Program	16.803	2009 RA LSSA 2423	10,000
Edward Byrne Memorial Justice Assistance Grant Program	16.738	various	109,131
Total from the Office of Criminal Justice			119,131
Total U.S. Department of Justice			128,129
United States Department of Labor:			
WIA Cluster Passed-through Ohio Department of Job and Family Services:			
Passed-through Montgomery County Auditor, WIA Area 7 Board			
Workforce Investment Act - Adult			227,710
Workforce Investment Act - Adult Administrative			8,658
Workforce Investment Act - Adult Total	17.258	n/a	236,368
Workforce Investment Act - Youth			332,036
Workforce Investment Act - Youth Administrative			4,090
Workforce Investment Act - Youth Total	17.259	n/a	336,126
Workforce Investment Act - Dislocated Worker			218,552
Workforce Investment Act - Dislocated Worker Administrative			8,525
Workforce Investment Act - Dislocated Worker Total	17.278	n/a	227,077
Total for the WIA Cluster			799,571
Passed through Area 7 Workforce Investment Board			
WIA National Emergency Grant	17.277	n/a	1,411,611
Total U. S. Department of Labor			2,211,182
United States Department of Transportation:			
Direct Program:			
Airport Improvement Program	20.106	3-39-0061-2511	107,923
Federal Transit Formula Grants	20.507	various	1,148,287
ARRA Federal Transit Formula Grants	20.507	various	245,611
Total Federal Transit Formula Grants			1,393,898
Passed-through Ohio Department of Transportation:			
Highway Planning and Construction Grant	20.205	various	13,770
		93870	288,660
		93896	64,291
		93871	119,301
		89297	252,346
		94610	49,487
		92742	24,489
		92736	125,700
		88245	4,653
		95219	130,814
		88246	1,729
Total Highway Planning and Construction Grant			1,075,240
Total U.S. Department of Transportation			2,577,061

LICKING COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2013
(Continued)

Federal Program	CFDA #	Pass-through Agency Awarding Number	Expenditures
United States Department of Health and Human Services:			
Passed-through Ohio Department of Jobs and Family Services: Promoting Safe and Stable Families	93.556	G-1415-11-5381	85,134
Temporary Assistance for Needy Families	93.558	G-1415-11-5381	2,108,277
Child Support Enforcement	93.563	G-1415-11-5381	1,716,422
Child Care and Development Block Grant	93.575	G-1415-11-5381	215,285
Child Welfare Services - State Grants	93.645	G-1415-11-5381	31,077
Foster Care Management	93.658	G-1415-06-0211	192,251
Foster Care Management	93.658	G-1415-11-5381	2,755,108
Total Foster Care			<u>2,947,359</u>
Adoption Assistance	93.659	G-1415-11-5381	575,962
Social Services Block Grant	93.667	G-1415-11-5381	1,247,397
Chaffee Foster Care Independence Program	93.674	G-1415-11-5381	33,159
Children's Health Insurance Program	93.767	G-1415-11-5381	42,885
Medical Assistance Program	93.778	G-1415-11-5381	<u>922,098</u>
Total Ohio Department of Jobs and Family Services			9,925,055
Passed-through Ohio Department of Developmental Disabilities Social Services Block Grant - Title XX	93.667	n/a	115,914
Medical Assistance Program	93.778	n/a	227,173
Money Follows the Person Rebalancing Demonstration	93.791	n/a	<u>14,000</u>
Total Ohio Department of Developmental Disabilities			<u>357,087</u>
Total U.S. Department of Health and Human Services			<u><u>10,282,142</u></u>
United States Department of Homeland Security:			
Passed through Ohio Department of Emergency Management Agency: Emergency Management Performance Grant	97.042	various	101,008
Homeland Security Grant Program	97.067	various	<u>230,822</u>
Total U.S. Department of Homeland Security			<u>331,830</u>
Total Federal Awards Expenditures			<u><u>\$ 16,998,320</u></u>

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

LICKING COUNTY

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 2013**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B - SUBRECIPIENTS

The County passes certain federal awards received from Ohio Department of Job and Family Services to other governments or not-for-profit agencies (subrecipients). As Note A describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

As a subrecipient, the County has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

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

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

These loans are collateralized by mortgages on the property.

Activity in the Community Development Block Grant revolving loan fund during 2013 is as follows:

Beginning loans receivable balance as of January 1, 2013	\$3,253,821
Loans made	170,511
Loan principal repaid	242,994
Ending loans receivable balance as of December 31, 2013	\$3,181,338
Cash balance on hand in the revolving loan fund as of December 31, 2013	\$420,747
Administrative costs expended during 2013	\$15,386

NOTE D - MATCHING REQUIREMENTS

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

LICKING COUNTY

NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 2013
(Continued)

NOTE E - TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2013, the County made allowable transfers of \$792,245 from the Temporary Assistance for Needy Families (TANF) (93.558) program to the Social Services Block Grant (SSBG) (93.667) program. The Schedule shows the County spent approximately \$2,108,277 on the TANF program. The amount reported for the TANF program on the Schedule excludes the amount transferred to the SSBG program. The amount transferred to the SSBG program is included as SSBG expenditures when disbursed. The following table shows the gross amount drawn for the TANF program during fiscal year 2013 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$ 2,900,522
Transfer to Social Services Block Grant	<u>(792,245)</u>
Total Temporary Assistance for Needy Families	<u>\$ 2,108,277</u>



Dave Yost • Auditor of State

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

Licking County
20 South Second Street
Newark, Ohio 43055

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate discretely presented component units and remaining fund information of Licking County, Ohio, (the County) as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 25, 2014, wherein we noted the County restated the 2012 financial statements to correct a misstatement.

Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the County's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings that we consider a significant deficiency in internal control. We consider finding 2013-003 to be a significant deficiency.

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed instances of noncompliance or other matters we must report under *Government Auditing Standards*, which are described in the accompanying schedule of findings as items 2013-001 and 2013-002.

Entity's Response to Findings

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

Purpose of this Report

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



Dave Yost
Auditor of State
Columbus, Ohio

June 25, 2014



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133 AND ON SCHEDULE OF FEDERAL AWARDS EXPENDITURES

Licking County
20 South Second Street
Newark, Ohio 43055

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Licking County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of the County's major federal programs for the year ended December 31, 2013. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Basis for Qualified Opinion on Federal Transit Formula Grants

As described in finding 2013-004 in the accompanying schedule of findings, the County did not comply with requirements regarding cash management applicable to its Federal Transit Formula Grants major federal program. Compliance with this requirement is necessary, in our opinion, for the County to comply with requirements applicable to this program.

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Qualified Opinion on Federal Transit Formula Grants

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion on Federal Transit Formula Grants* paragraph, Licking County complied, in all material respects, with the requirements referred to above that could directly and materially affect its Federal Transit Formula Grants for the year ended December 31, 2013.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, Licking County complied in all material respects with the requirements referred to above that could directly and materially affect each of its other major federal programs identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings for the year ended December 31, 2013.

Report on Internal Control over Compliance

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

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program's compliance requirement will not be prevented, or timely detected and corrected. *A significant deficiency in internal control over compliance* is a deficiency or a combination of deficiencies in internal control over compliance with a federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings as item 2013-004 to be a material weakness.

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

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

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

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate discretely-presented component units and remaining fund information of Licking County (the County) as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 25, 2014, wherein we noted the County restated the 2012 financial statements to correct a misstatement. We conducted our audit to opine on the County's basic financial statements. The accompanying schedule of federal awards expenditures presents additional analysis required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Dave Yost
Auditor of State
Columbus, Ohio

June 25, 2014

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LICKING COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2013

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	Yes
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	Yes
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	Yes
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Qualified—CFDA 20.507—Federal Transit Formula Grant Unmodified—All other major programs
(d)(1)(vi)	Are there any reportable findings under § .510(a)?	Yes
(d)(1)(vii)	Major Programs (list):	CFDA – 14.239 – Home Investment Partnership Program CFDA – 93.658 – Foster Care Management CFDA – 17.277 – WIA – National Emergency Grants CFDA – 20.507 – Federal Transit Formula Grants CFDA – 20.205 – Highway Planning and Construction Program CFDA – 93.563 – Child Support Enforcement Agency
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 521,981 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	No

LICKING COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2013
(Continued)

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

FINDING NUMBER 2013-001

Unallowable Transfers - Noncompliance

Ohio Rev. Code § 5705.14(B) requires the unexpended balance in any specific permanent improvement fund, other than a bond fund, after the payment of all obligations incurred in the acquisition of such improvement, shall be transferred to the sinking fund or bond retirement fund of the subdivision; provided that if such money is not required to meet the obligations payable from such funds, it may be transferred to a special fund for the acquisition of permanent improvements, or, with the approval of the court of common pleas of the county in which such subdivision is located, to the general fund of the subdivision.

Ohio Rev. Code §5705.14 requires a resolution of the taxing authority passed by an affirmative vote of two-thirds of the members for a transfer of funds to be made (except a simple majority is sufficient for transfers from the general fund). No transfer shall be made from one fund of a subdivision to any other fund, by order of the court or otherwise, unless an exception applies.

A transfer of \$100,442 was made from several capital projects funds to the general fund by County Commissioner resolution, however without the approval of the court of common pleas.

A transfer of \$25,000 was made among several special revenue funds by County Commissioner resolution, however without the approval of the court of common pleas.

Transfers from several capital projects funds to the bond retirement fund were made in error, however an attempt to correct the transfers resulted in a deficiency at December 31, 2013 of \$24,959 in the amount remaining to be transferred back to the capital projects funds from the bond retirement fund.

We recommend the County Commissioners consult the County Prosecutor to assure that all transfers are allowable and that if necessary court approval is obtained.

The County made adjustments to correct the above transfers to the County's accounting system and are reflected in the County's financial statements.

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

FINDING NUMBER 2013-002

Expenditures Exceeding Appropriations - Noncompliance

Ohio Rev. Code § 5705.41(B) prohibits a subdivision or taxing unit from expending money unless it has been appropriated. The legal level of budgetary control for the County is the object level.

LICKING COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2013
(Continued)

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

FINDING NUMBER 2013-002 (Continued)

Expenditures Exceeding Appropriations - Noncompliance (Continued)

Total expenditures exceeded appropriations for the year ended December 31, 2013 at the object level (legal level of control) as follows:

Fund	Appropriations	Expenditures	Variance
Permanent Improvement Fund	\$78,374	\$1,124,685	\$(1,046,311)

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

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

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

FINDING NUMBER 2013-003

Bank to Book Reconciliation – Significant Deficiency

Strong monitoring practices of County financial activities are the responsibility of management and are essential to ensure proper financial reporting. A reconciliation should be performed daily (as noted below) and reconciling items should be identified and adjusted at the time the reconciling item or error is discovered. Reconciliations should include all bank accounts and book balances. Additionally, management should review the bank to book reconciliation as well as the reconciliation between Auditor and Treasurer and their respective account balances. Evidence of these reviews by someone independent of the reconciliation process should be documented.

Also, Ohio Rev. Code Section §321.09 requires that each business day, the county treasurer shall make a statement to the county auditor for the preceding day, showing the amount of taxes received and credited to the various undivided tax funds, the amount received on auditor's draft, the amount received from all other sources, the total amount deposited in the depository, the total amount paid by check on the depository, the total amount paid out in cash, the balance in the depository, and the balance in the county treasury.

The Treasurer's office maintains the bank accounts and investments for the County, which totaled approximately \$85 million in 2013. Although the auditor and treasurer balance the accounting records together on a daily basis, an unidentified balance in the December 31, 2013 reconciliation between the bank and book balances totaled \$40,791. Additionally, reconciliations that are performed are completed by one individual within the Treasurer's office.

LICKING COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2013
(Continued)

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

FINDING NUMBER 2013-003 (Continued)

Bank to Book Reconciliation – Significant Deficiency (Continued)

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

- (1) Ensure that all transactions are properly authorized in accordance with management's policies.
- (2) Ensure that accounting records are properly designed.
- (3) Ensure adequate security of assets and records.
- (4) Plan for adequate segregation of duties or compensating control
- (5) Verify the existence and valuation of assets and liabilities and periodically reconcile them to the accounting records.

We recommend the Treasurer reconcile all bank balances and book balances on a monthly basis. In this process, all reconciling items or errors should be identified and be reviewed by someone assigned in the Treasurer's office to ensure timely follow-up and correction. We also recommend that the County consider additional training for staff assigned to complete reconciliations from the new software vendor. Insight into any variances in reconciliations should be discussed with the software vendor.

Lastly, as a monitoring control, we recommend that all reconciliations be reviewed and approved by an individual independent of daily operations and independent of those staff assigned to complete the reconciliations.

Officials' Response: The County agrees that strong monitoring practices over the bank reconciliation are essential to ensure proper financial reporting and that daily and monthly reconciliations should be performed and reviewed by an individual independent of the reconciliation process. We have and will continue to reconcile daily as required by Ohio Rev. Code Section 321.09 and we will also continue our monthly reconciliation process.

We understand the importance of internal controls as evidenced by many years of audit reports where no internal control weaknesses have been reported; and, we also believe our current practices and procedures definitely enable the preparation of materially correct financial statements. Under the current practices, previous audit reports issued on our financial statements have included an unmodified opinion, the best type of an opinion that an independent auditor can issues.

We will resolve any differences identified on future reconciliations in a timely manner and, we will also make sure the daily and monthly reviews that are currently being performed are better documented and that they are reviewed independently. Particular attention will be paid to period ending postings and their effect on reconciliations. A leading government auditing firm and the software vendor have already become engaged in the process.

LICKING COUNTY

SCHEDULE OF FINDINGS OMB CIRCULAR A -133 § .505
 DECEMBER 31, 2013
 (Continued)

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

1. Federal Transit Formula Grants – Cash management - Material Weakness/Noncompliance

Finding Number	2013-004
CFDA Title and Number	CFDA – 20.507 – Federal Transit Formula Grants
Federal Award Number / Year	OH-90-X748-00/2011 and OH-96-X010-01/2009
Federal Agency	U.S. Department of Transportation
Pass-Through Agency	N/A

Federal Transit Formula Grant - Material Weakness/Noncompliance

Federal Transit Administration Master Agreement Section provides “the recipient will not withdraw Federal funds until actually needed for immediate payment of project expenses and will use those funds for payments of project expenses no later than three days after receipt, except as the Federal Government permits otherwise in writing.”

Testing over cash management noted five instances out of fourteen draws where the grant funds were not expended within three days after the money was received. See chart below:

Receipt Date	Receipt Amount	Previous Balance	Expenditures w/in three days of receipt	Variance
<i>Award Number 90-x748</i>				
6/6/2013	\$31,887	\$(18,922)	\$(4,982)	\$7,983
8/6/2013	\$52,578	\$7,983	\$(44,492)	\$16,069
9/25/2013	\$2,102	\$16,069	\$(10,019)	\$8,152
<i>Award Number 96-x10</i>				
8/6/2013	\$2,338	\$ -	\$(2,252)	\$86
9/25/2013	\$243,272	\$86	\$(187,830)	\$55,528

No one independent of the draw down process has been assigned to review the funds spent within the three day requirement.

We recommend that the Transit Board implement policies and procedures over cash management. These should include how much cash is needed to be withdrawn to cover expenditures. This will ensure that the funding will be spent within the three day requirement. We also recommend that someone independent of the draw down process be assigned to review the cash draw downs and corresponding expenditures to ensure federal funds meet the cash management compliance requirements.

Officials’ Response: See Corrective action plan.

LICKING COUNTY

**CORRECTIVE ACTION PLAN
OMB CIRCULAR A -133 § .315 (c)
DECEMBER 31, 2013**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2013-004	Licking County Transit Board has incorporated the following in the Standard Operating Procedure for Grants Management. "Cash on hand is the amount of ECHO draws not paid out or needed at the end of the reporting period for immediate reimbursement. The cash on hand amount will reflect immediate cash needs. If there is cash on hand, an explanation will be entered in the remarks and certifications tab describing why drawdowns were made early or other reasons for the excess cash, if any. The Licking County Transit Board understands FTA may assess interest charges for excess cash held for more than three business days."	July 2014	Cathleen Sheets

LICKING COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
 OMB CIRCULAR A -133 § .315 (b)
 JUNE 30, 2013

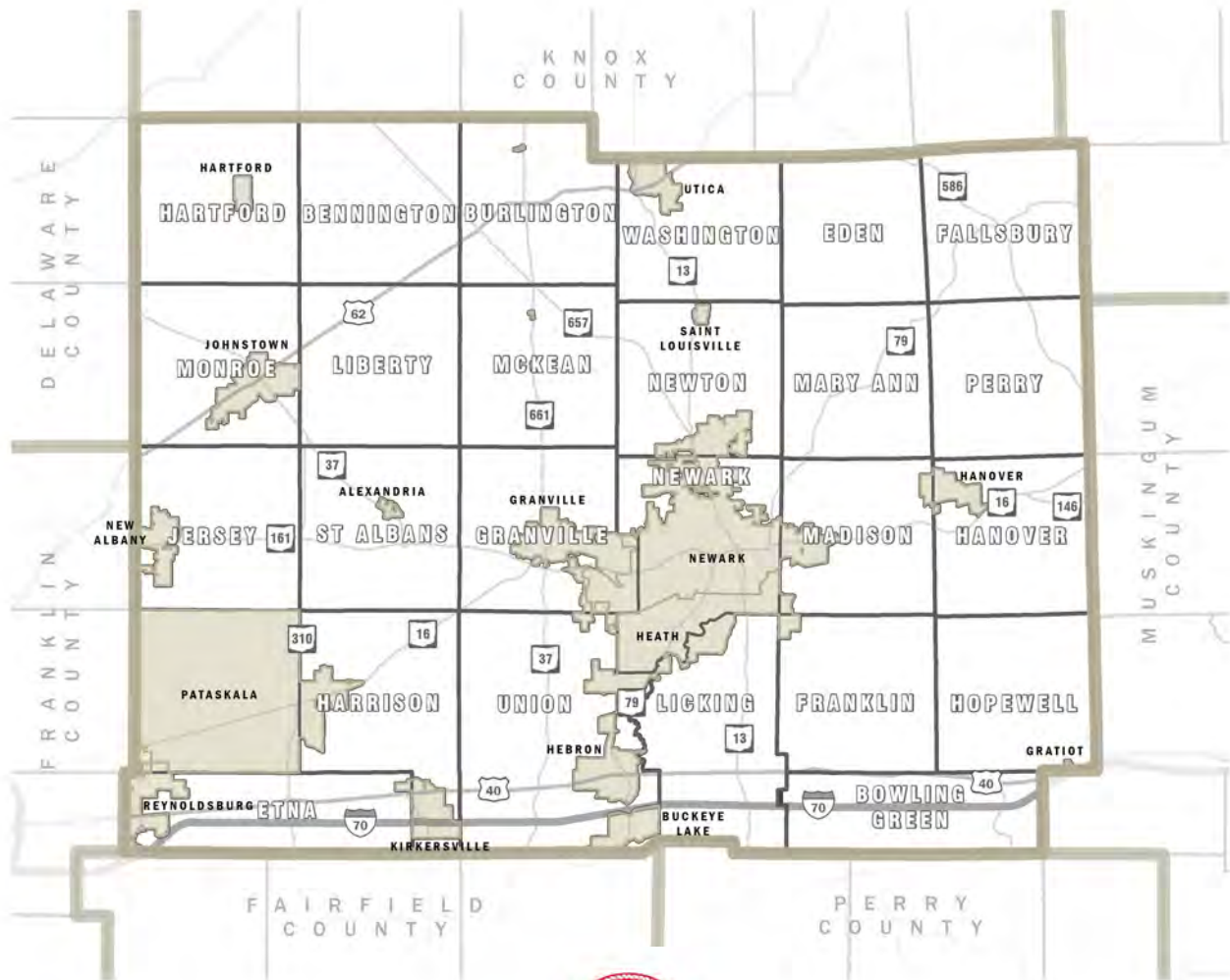
Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain
2012-01	Internal Service Fund Accounting	Yes	
2012-02	Financial Reporting	Yes	
2012-03	Ohio Rev. Code §5705.39 – Appropriations exceeding estimated resources	Yes	
2012-04	Ohio Rev. Code §5705.41(B) – Expenditures Exceeding Appropriations	No	Reissued as finding 2013-002
2012-05	HOME Program – Period of Availability/Reporting	Yes	

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LICKING COUNTY, OHIO.

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For Fiscal Year Ended December 31, 2013



Prepared by:
Michael L. Smith
Licking County Auditor
20 South Second Street
Newark, Ohio 43055

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LICKING COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2013

Michael Smith
County Auditor

Prepared by the
Licking County Auditor's Office

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LICKING COUNTY, OHIO

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INTRODUCTORY SECTION

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Michael L. Smith
Licking County Auditor

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

June 25, 2014

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, 2013 is hereby presented to its citizens. The report has been prepared in accordance with generally accepted accounting principles established by statements of the Governmental Accounting Standards Board (GASB), other authoritative pronouncements and guidelines recommended by the Government Finance Officers Association of the United States and Canada (GFOA).

Introduction

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

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

The Reporting Entity:

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

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

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

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

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

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

County Organization and Services:

Licking County was established by an act of the State Legislature in 1808 and is located in the central part of the state. Newark is the County seat and is located approximately 30 miles east of Columbus and 10 miles north of interstate 70. The County is ranked as the second largest county in Ohio in terms of area. Its 688.05 square miles serves a residential population estimated at over 160,000. The County includes 25 townships, 11 villages, 3 cities and 2 cities that overlap into adjoining counties. The County has only those powers conferred upon it by Ohio statutes. A three member Board of County Commissioners is elected at large in even numbered years for overlapping four year terms. The Board of County Commissioners serves as the taxing authority, the contracting body and the chief administrator of public services for the County. The Board of County Commissioners prepares and adopts the annual operating budget and makes the annual appropriation measure for expenditures of all County funds. In addition to the Board of County Commissioners, the offices of the County Auditor and County Treasurer are included in the category of general government and are of particular importance to the financial affairs of the County.

The County Auditor is elected to a four year term and serves as the chief fiscal officer for the County and the tax assessor for all political subdivisions within the County. According to state law, a complete reappraisal must be conducted every six years. Fiscal year 2011 was a reappraisal year. In addition, a triennial update is required every third year between reappraisals. The next triennial update will be in 2014. Upon collection by the County Treasurer, the County Auditor is responsible for distributing certain taxes to various political subdivisions including municipalities, villages, townships, school and library districts, special districts and County agencies. As chief fiscal officer, the Auditor must certify that funds for all contracts and obligations of the County have been lawfully appropriated and are available or in the process of collection before the contract or obligation is binding upon the County.

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

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

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

Economic Factors and Next Year's Budgets and Rates

The economic outlook for the County continues to be strong with additional revenue from the Casino's in the State of Ohio. The sales tax and property tax continue to show gains in early 2014. The conservative approach taken by most elected officials for 2013 has helped with the 2014 general fund budget. The commissioners passed the annual appropriation in March of 2014 in the amount of \$50.44 million for the general fund.

Licking County continues to be one of the fastest growing areas in Ohio, and is one of only 13 Ohio counties that has increased its population in each of the last 3 years. The 2013 unemployment rate for Licking County was 6.75%. Historically, Licking County has experienced lower unemployment rates than Ohio's and the nation as a whole.

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

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

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

Major Initiatives and Financial Planning

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

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

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

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

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

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

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

The issues, which are most likely to have an impact on the County's long term financial planning, are the needs relating to the upkeep, and improvements to the County infrastructure. We anticipate the need for additional debt issuance due to the expected costs for the repair and replacement of many of the County bridges. The County bond retirement funds are sound, and will look to control expenditures to maintain liquidity while addressing these issues.

Financial Information

Internal Control, Budgetary Control and the Accounting System:

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

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

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

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

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

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

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

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

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

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

Risk Management:

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

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

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

Other Information

Independent Audit:

The basic financial statements of Licking County were audited by the Office of Dave Yost, Ohio Auditor of State. The independent auditors' unmodified opinion has been included in this report.

Awards:

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Licking County, Ohio for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2012. This represented the 13th consecutive year that this Certificate was awarded to the County. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards in state and local government financial reporting. To be awarded a Certificate of Achievement, a governmental unit must prepare an easily readable and efficiently organized Comprehensive Annual Financial Report whose contents satisfy all program standards. The report must satisfy both generally accepted accounting principles (GAAP) and applicable legal requirements respective to the reporting entity.

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

Public Disclosure:

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

Acknowledgments:

The publication of this report is the accumulation of many hours of dedicated work in the research, analysis and preparation of the financial statements and the accompanying notes and narratives. Sincere appreciation is extended to the many individuals who have worked diligently and contributed much time and effort in gathering data for this report particularly, Brad Cottrell Chief Deputy Auditor, Martha Snavelly Chief Deputy Auditor, Lori Stradley Deputy Auditor Settlements, and Kathy Spicer SA / Finance Clerk.

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

Special acknowledgment is extended to the staff of Kennedy Cottrell Richards, LLC for their continued guidance in the preparation of the Comprehensive Annual Financial Report for Licking County.

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

Respectfully,



Michael L. Smith
Licking County Auditor

LICKING COUNTY, OHIO

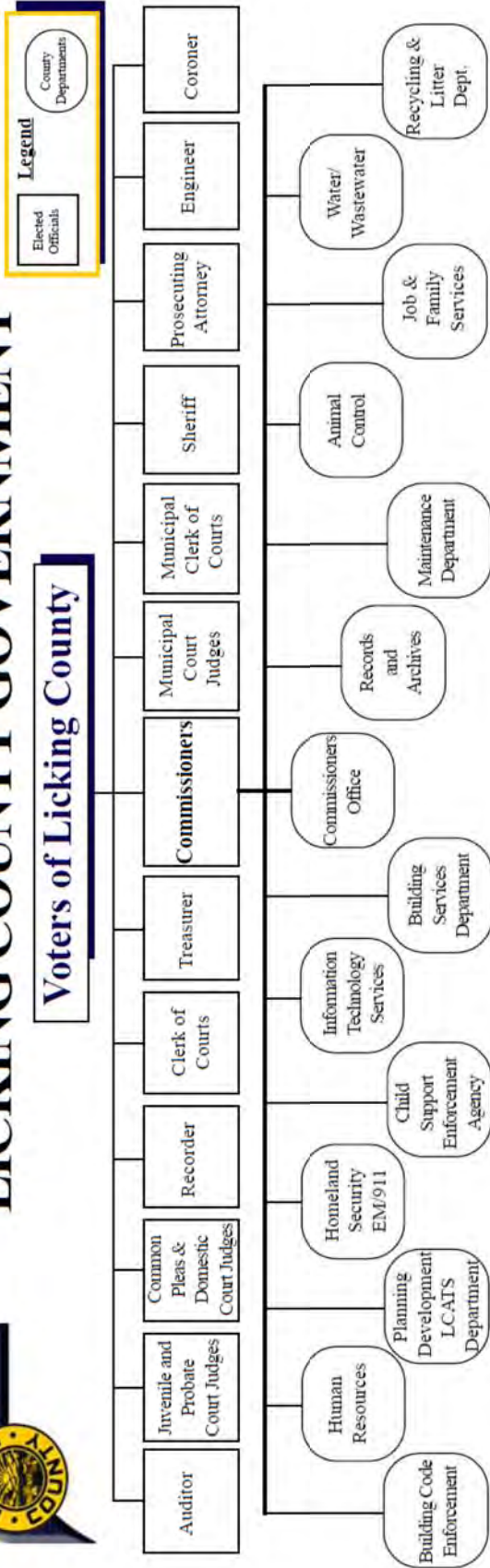
LIST OF ELECTED OFFICIALS
FOR THE YEAR ENDED DECEMBER 31, 2013

NAME	OFFICE	TERM EXPIRES
BOARD OF COUNTY COMMISSIONERS		
Doug Smith	Commissioner	12/31/14
Timothy E. Bubb	Commissioner	01/01/17
Duane Hayes Flowers	Commissioner	01/02/17
OTHER ELECTED OFFICIALS		
Michael L. Smith	Auditor	03/08/15
Scott K. Ryan	Treasurer	09/03/17
William C. Lozier	Engineer	01/01/17
Gary Walters	Clerk of Courts	12/31/16
Bryan Long	Recorder	01/01/17
Randy Thorp	Sheriff	01/01/17
Kenneth W. Oswalt	Prosecutor	01/01/17
Michael E Campolo	Coroner	01/01/17
COMMON PLEAS COURT		
Honorable Thomas M. Marcelain	Judge	02/08/15
Honorable David W. Branstool	Judge	12/31/18
<i>Domestic Division</i>		
Honorable Richard Wright	Judge	12/31/14
Honorable Earl Duke Frost	Judge	12/31/16
<i>Probate/Juvenile Division</i>		
Honorable Robert H. Hoover	Judge	02/08/15
COUNTY MUNICIPAL COURT		
Honorable Michael F. Higgins	Judge	12/31/19
Honorable David N. Stansbury	Judge	12/31/17



LICKING COUNTY GOVERNMENT

Voters of Licking County





Government Finance Officers Association

**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, 2012

Executive Director/CEO

FINANCIAL SECTION

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Licking County
20 South Second Street
Newark, Ohio 43055

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Licking County, Ohio (the County), as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Licking County, Ohio, as of December 31, 2013, and the respective changes in financial position and where applicable, cash flows thereof and the respective budgetary comparisons for the General, Public Assistance, Developmental Disabilities, Children's Services, and Senior Citizen Levy Funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 20 to the financial statements, the 2012 financial statements have been restated to correct a misstatement. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

Our audit was conducted to opine on the County's basic financial statements taken as a whole.

The introductory section, the financial section's combining statements, individual fund schedules and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The statements and schedules are management's responsibility, and are derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected these statements and schedules to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling the statements and schedules directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, these statements and schedules are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2014, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

Dave Yost
Auditor of State
Columbus, Ohio

June 25, 2014

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LICKING COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2013
(UNAUDITED)

As management of Licking County (the "County"), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2013. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages v-xi of this report.

Financial Highlights

- The assets of the County exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by approximately \$125.1 million (net position). Of this amount, approximately \$34.2 million represents unrestricted net position for Governmental Activities, which may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's Governmental Activities net position increased by \$274,228. This increase represents the amount in which general revenues exceeded net program costs.
- The County's Business-Type Activities net position increased by \$136,514. This increase primarily represents the amount in which charges for services exceeded program expenses.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of approximately \$46.9 million, a \$737,059 increase in comparison with the prior year.
- At the end of the current fiscal year, unassigned fund balance for the general fund was approximately \$17.4 million, or approximately 37 percent of total general fund expenditures.

Overview of the Financial Statements

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

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

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

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

LICKING COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2013
(UNAUDITED)

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

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

The government-wide financial statements can be found on pages 16-19 of this report.

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

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

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

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

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

The basic governmental fund financial statements can be found on pages 20-32 of this report.

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

LICKING COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2013
(UNAUDITED)

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

The basic proprietary fund financial statements can be found on pages 33-35 of this report.

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

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

The basic fiduciary fund financial statements can be found on page 36 of this report.

Notes to the financial statements. The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements begin on page 37 of this report.

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LICKING COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2013
(UNAUDITED)

Government-Wide Financial Analysis

The table below provides a comparative summary of the County's net position at December 31, 2013 and December 31, 2012:

	Net Position			
	<u>Governmental Activities</u>		<u>Business-Type Activities</u>	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
<u>Assets</u>				
Current and other assets	\$ 95,089,925	\$ 93,038,631	\$ 5,119,079	\$ 5,192,080
Capital assets, net	66,975,897	67,885,489	17,579,752	17,850,055
Total assets	<u>162,065,822</u>	<u>160,924,120</u>	<u>22,698,831</u>	<u>23,042,135</u>
<u>Liabilities</u>				
Current and other liabilities	7,412,222	6,002,992	171,398	147,506
Long-term liabilities	19,757,845	20,299,611	9,210,234	9,713,944
Total liabilities	<u>27,170,067</u>	<u>26,302,603</u>	<u>9,381,632</u>	<u>9,861,450</u>
<u>Deferred Inflows of Resources</u>				
Unearned Revenue	23,130,316	23,130,306	-	-
Total Deferred Inflows of Resources	<u>23,130,316</u>	<u>23,130,306</u>	<u>-</u>	<u>-</u>
<u>Net Position</u>				
Net Investment in Capital Assets	54,566,385	55,181,878	8,448,915	8,210,475
Restricted	27,878,413	30,208,635	-	-
Unrestricted	29,320,641	26,100,698	4,868,284	4,970,210
Total net position	<u>\$ 111,765,439</u>	<u>\$ 111,491,211</u>	<u>\$ 13,317,199</u>	<u>\$ 13,180,685</u>

As noted earlier, net position over time, may serve as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities and deferred inflows of resources by approximately \$125.1 million at the close of the most recent fiscal year.

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

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

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

LICKING COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2013
(UNAUDITED)

The table below provides a comparative analysis of changes in net position for 2013 and 2012:

	Change in Net Position			
	<u>Governmental Activities</u>		<u>Business-Type Activities</u>	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
<u>Revenues</u>				
Program revenues:				
Charges for Services	\$ 15,972,986	\$ 15,771,358	\$ 2,790,540	\$ 3,049,778
Operating Grants and Contributions	32,087,500	33,085,329	-	-
Capital Grants and Contributions	711,989	1,148,869	-	-
Total program revenues	<u>48,772,475</u>	<u>50,005,556</u>	<u>2,790,540</u>	<u>3,049,778</u>
General revenues:				
Property Taxes	23,104,343	24,022,693	-	-
Sales Taxes	28,188,971	26,568,612	-	-
Intergovernmental, Unrestricted	5,326,495	4,724,578	-	-
Investment Earnings	258,467	332,472	-	-
Miscellaneous	1,537,013	1,515,317	32,533	-
Total general revenues	<u>58,415,289</u>	<u>57,163,672</u>	<u>32,533</u>	<u>-</u>
Total revenues	<u>107,187,764</u>	<u>107,169,228</u>	<u>2,823,073</u>	<u>3,049,778</u>
<u>Expenses</u>				
Public Safety	23,472,844	20,798,926	-	-
Health	4,629,012	4,440,024	-	-
Human Services	41,129,119	39,542,915	-	-
Conservation and Recreation	402,256	552,514	-	-
Community and Economic Development	929,959	982,289	-	-
Public Works	8,533,404	10,119,994	-	-
General Government	27,309,203	24,548,222	-	-
Interest and Fiscal Charges	507,739	600,463	-	-
Water	-	-	234,357	184,383
Wastewater	-	-	2,452,202	2,002,900
Total expenses	<u>106,913,536</u>	<u>101,585,347</u>	<u>2,686,559</u>	<u>2,187,283</u>
Change in Net Position	274,228	5,583,881	136,514	862,495
Net Position, Beginning of Year	<u>111,491,211</u>	<u>105,907,330</u>	<u>13,180,685</u>	<u>12,318,190</u>
Net Position, End of Year	<u>\$ 111,765,439</u>	<u>\$ 111,491,211</u>	<u>\$ 13,317,199</u>	<u>\$ 13,180,685</u>

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

LICKING COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2013
(UNAUDITED)

Financial Analysis of the Governmental Funds

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of approximately \$46.9 million, an increase of \$737,059 in comparison with the prior year. The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2013 and 2012.

	Fund Balance December 31, 2013	Restated Fund Balance December 31, 2012	Increase (Decrease)
General	\$ 20,433,029	\$ 17,239,798	\$ 3,193,231
Public Assistance	2,302,752	2,405,130	(102,378)
Developmental Disabilities	5,944,418	6,845,167	(900,749)
Children's Services	711,264	815,155	(103,891)
Mental Health Levy	291,129	297,504	(6,375)
Senior Citizens Levy	1,328,867	1,587,968	(259,101)
Permanent Improvement	383,465	996,615	(613,150)
Other Governmental Funds	15,550,786	16,021,314	(470,528)
Total	<u>\$ 46,945,710</u>	<u>\$ 46,208,651</u>	<u>\$ 737,059</u>

The general fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the general fund was approximately \$17.4 million, while total fund balance reached approximately \$20.4 million. As a measure of general fund liquidity, it may be useful to compare both unassigned and total fund balance to total general fund expenditures. Unassigned fund balance represents 37 percent of total general fund expenditures, while total fund balance represents 43 percent of that same amount.

The fund balance of the County's general fund increased by approximately \$3.2 million during the current fiscal year. This increase represents the amount in which revenues (\$50.3 million) exceeded expenditures (\$43.2 million) and subsidy transfers to other funds (\$3.9 million).

The fund balance of the County's public assistance fund decreased by \$102,378 during the current fiscal year. This decrease represents the amount in which program expenditures (\$9.5 million) exceeded program revenues (\$9.1 million) and operating subsidies from the general fund (\$390,953).

The fund balance of the County's developmental disabilities fund decreased by \$900,749 during the current fiscal year. This decrease represents the amount in which program expenditures (\$12.2 million) and transfers for debt service (\$78,138) exceeded program revenues (\$11.4 million).

The fund balance of the County's children's services fund decreased by \$103,891 during the current fiscal year. This decrease represents the amount in which program expenditures (\$9 million) exceeded program revenues (\$7.7 million) and operating subsidies from the general fund (\$1.2 million).

The fund balance of the County's mental health levy fund decreased by \$6,375 during the current fiscal year. This decrease represents the amount in which program expenditures (\$3.7 million) exceeded program revenues (\$3.6 million).

The fund balance of the County's senior citizens levy fund decreased by \$259,101 during the current fiscal year. This decrease represents the amount in which program expenditures (\$4.6 million) exceeded program revenues (\$4.4 million).

The fund balance of the County's permanent improvement fund decreased by \$613,150 during the current fiscal year. This decrease represents the amount in which program expenditures (\$625,442) exceeded program revenues (\$12,272).

LICKING COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2013
(UNAUDITED)

Financial Analysis of the Proprietary Funds

The net position of the County's water fund increased by \$63,373 during the current fiscal year. This increase represents the amount in which program charges (\$297,730) exceeded program expenses (\$234,357).

The net position of the County's wastewater fund increased by \$73,141 during the current fiscal year. This increase represents the amount in which program charges (\$2.5 million) exceeded program expenses (\$2.3 million) and debt service (\$103,328).

The net position of the County's internal service fund increased by \$556,730 during the current fiscal year. This increase represents the amount in which program charges (\$14.0 million) exceeded program expenses (\$13.4 million).

General Fund Budgeting Highlights

During the year, actual revenues exceeded the final budget by approximately \$4.5 million. A significant portion of this variance is the result of sales tax revenues, which were approximately 2.0 million more than anticipated. The variance between the County's original and final revenue estimates was insignificant.

The County's final appropriation measure exceeded the original by approximately \$1.0 million and actual budgetary expenditures were approximately \$2.7 million less the final appropriations measure.

Capital Assets

The County's investment in capital assets for governmental activities as of December 31, 2013, including land, land improvements, buildings, equipment and machinery, vehicles, and infrastructure, totaled \$67.0 million (net of accumulated depreciation), a decrease of \$909,592 in comparison with the prior year. This decrease represents the amount in which current year depreciation (approximately \$3.1 million) and net current year net disposals (\$5,668) exceeded current year acquisitions of approximately \$2.2 million.

The County's investment in capital assets for business-type activities as of December 31, 2013, including land, land improvements, buildings, equipment and machinery, vehicles, and infrastructure totaled \$17.6 million (net of accumulated depreciation), a decrease of \$270,303 in comparison with the prior year. This decrease consists of current year depreciation of \$598,785 offset by current year acquisitions of \$328,482.

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

Debt Administration

The County's governmental activities debt as of December 31, 2013, including bonds and notes, was approximately \$15.9 million, a decrease of \$402,827 in comparison with the prior year. This decrease represents principal payments made during the year of approximately \$3.8 million offset by new notes of approximately \$3.4 million.

The County's business-type activities debt as of December 31, 2013 was approximately \$9.1 million, a decrease of \$508,743 in comparison with the prior year. This decrease represents new loans totaling \$105,808, offset by principal payments made during the year totaling \$614,551.

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

LICKING COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2013
(UNAUDITED)

Contacting the County's Component Units

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

Contacting the County's Financial Management

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

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LICKING COUNTY, OHIO

STATEMENT OF NET POSITION
AS OF DECEMBER 31, 2013

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Assets			
Pooled Cash and Investments	\$ 52,551,838	\$ 4,501,759	\$ 57,053,597
Cash and Cash Equivalents in Segregated Accounts	573,590	3,426	577,016
Investments	-	-	-
Receivables:			
Taxes	30,115,432	-	30,115,432
Accounts	785,615	513,158	1,298,773
Intergovernmental	7,277,767	-	7,277,767
Interest	4,126	-	4,126
Special Assessments	267,393	-	267,393
Loans	3,181,338	-	3,181,338
Inventory of Supplies, at Cost	158,435	100,736	259,171
Prepaid Items	174,391	-	174,391
Nondepreciable Capital Assets	6,858,384	933,279	7,791,663
Depreciable Capital assets, Net	60,117,513	16,646,473	76,763,986
Total Assets	162,065,822	22,698,831	184,764,653
Liabilities			
Accounts Payable	4,145,553	91,549	4,237,102
Accrued Wages and Benefits Payable	1,482,252	19,145	1,501,397
Intergovernmental Payable	940,715	14,277	954,992
Claims Payable	767,553	-	767,553
Retainage Payable	26,683	-	26,683
Accrued Interest Payable	49,466	46,427	95,893
Long-Term Liabilities:			
Due Within One Year	4,509,958	574,823	5,084,781
Due in More Than One Year	15,247,887	8,635,411	23,883,298
Total Liabilities	27,170,067	9,381,632	36,551,699
Deferred Inflows of Resources			
Unearned Revenue - Property Taxes	23,130,316	-	23,130,316
Total Deferred Inflows of Resources	23,130,316	-	23,130,316
Net Position			
Net Investment in Capital Assets	54,566,385	8,448,915	63,015,300
Restricted for:			
Capital Projects	105,393	-	105,393
Debt Service	1,628,434	-	1,628,434
Public Safety	2,440,719	-	2,440,719
Health	1,385,901	-	1,385,901
Human Services	10,735,726	-	10,735,726
Conservation and Recreation	61,911	-	61,911
Community and Economic Development	3,853,215	-	3,853,215
Public Works	4,292,039	-	4,292,039
General Government	3,375,075	-	3,375,075
Unrestricted	29,320,641	4,868,284	34,188,925
Total Net Position	\$ 111,765,439	\$ 13,317,199	\$ 125,082,638

See accompanying notes to the basic financial statements

Component Units	
Airport Authority	LICCO Incorporated
\$ 78,112	\$ 162,068
-	-
-	1,380,901
-	-
-	74,009
-	-
-	-
-	-
-	45,781
-	10,609
-	-
887,469	51,696
<u>965,581</u>	<u>1,725,064</u>
7,239	22,901
-	-
-	-
-	-
-	-
-	-
-	-
<u>7,239</u>	<u>22,901</u>
-	-
-	-
887,469	51,697
201	-
-	-
-	-
-	-
-	-
-	-
-	-
70,672	1,650,466
<u>\$ 958,342</u>	<u>\$ 1,702,163</u>

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2013

Functions/Programs	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
Public Safety	\$ 23,472,844	\$ 539,144	\$ 2,328,974	\$ -
Health	4,629,012	541,505	455,049	-
Human Services	41,129,119	1,968,366	20,184,305	-
Conservation and Recreation	402,256	-	-	-
Community and Economic Development	929,959	63,168	572,439	-
Public Works	8,533,404	379,321	7,242,666	711,989
General Government	27,309,203	12,481,482	1,300,297	-
Interest and Fiscal Charges	507,739	-	3,770	-
Total Governmental Activities	<u>106,913,536</u>	<u>15,972,986</u>	<u>32,087,500</u>	<u>711,989</u>
Business-Type Activities:				
Water	234,357	292,720	-	-
Wastewater	2,452,202	2,497,820	-	-
Total Business-type Activities	<u>2,686,559</u>	<u>2,790,540</u>	<u>-</u>	<u>-</u>
Total Primary Government	<u>\$ 109,600,095</u>	<u>\$ 18,763,526</u>	<u>\$ 32,087,500</u>	<u>\$ 711,989</u>
Component Units:				
Airport Authority	\$ 188,537	\$ 82,266	\$ -	\$ 48,456
LICCO Incorporated	652,072	687,008	-	-
Total Component Units	<u>\$ 840,609</u>	<u>\$ 769,274</u>	<u>\$ -</u>	<u>\$ 48,456</u>

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

Change in Net Position

Net Position at Beginning of Year
Net Position at End of Year

Net (Expense) Revenue and Changes in Net Position			Component Units	
Primary Government			Airport Authority	LICCO Incorporated
Governmental Activities	Business-Type Activities	Total		
\$ (20,604,726)	\$ -	\$ (20,604,726)		
(3,632,458)	-	(3,632,458)		
(18,976,448)	-	(18,976,448)		
(402,256)	-	(402,256)		
(294,352)	-	(294,352)		
(199,428)	-	(199,428)		
(13,527,424)	-	(13,527,424)		
(503,969)	-	(503,969)		
<u>(58,141,061)</u>	<u>-</u>	<u>(58,141,061)</u>		
-	58,363	58,363		
-	45,618	45,618		
-	103,981	103,981		
<u>\$ (58,141,061)</u>	<u>\$ 103,981</u>	<u>\$ (58,037,080)</u>		
			\$ (57,815)	
			<u>(57,815)</u>	<u>34,936</u>
				34,936
7,018,148	-	7,018,148	-	-
16,086,195	-	16,086,195	-	-
28,188,971	-	28,188,971	-	-
100,846	-	100,846	-	-
5,326,495	-	5,326,495	-	-
258,467	-	258,467	11	142,598
1,436,167	32,533	1,468,700	-	-
<u>58,415,289</u>	<u>32,533</u>	<u>58,447,822</u>	<u>11</u>	<u>142,598</u>
274,228	136,514	410,742	(57,804)	177,534
111,491,211	13,180,685	124,671,896	1,016,146	1,524,629
<u>\$ 111,765,439</u>	<u>\$ 13,317,199</u>	<u>\$ 125,082,638</u>	<u>\$ 958,342</u>	<u>\$ 1,702,163</u>

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

BALANCE SHEET
GOVERNMENTAL FUNDS
AS OF DECEMBER 31, 2013

	General	Public Assistance	Developmental Disabilities	Children's Services
Assets:				
Equity in Pooled Cash and Investments	\$ 16,192,688	\$ 2,661,898	\$ 6,698,711	\$ 1,550,990
Cash and Cash Equivalents in Segregated Accounts	-	-	-	6,591
Receivables:				
Taxes	12,414,641	-	6,576,252	3,235,028
Accounts	183,319	12,960	53,442	-
Intergovernmental	2,520,659	9,500	633,549	247,979
Interest	4,126	-	-	-
Special Assesments	-	-	-	-
Loans	-	-	-	-
Inventory of Supplies, at Cost	48,571	2,344	-	-
Due From Other Funds	405,500	446,588	-	-
Advances To Other Funds	15,000	-	-	-
Total Assets	\$ 31,784,504	\$ 3,133,290	\$ 13,961,954	\$ 5,040,588
Liabilities:				
Accounts Payable	\$ 930,405	\$ 414,445	\$ 920,438	\$ 565,698
Accrued Wages and Benefits Payable	884,722	258,659	112,025	-
Intergovernmental Payable	551,996	137,206	83,258	-
Retainage Payable	-	-	-	-
Due To Other Funds	-	-	-	446,588
Advances From Other Funds	-	-	-	-
Total Liabilities	2,367,123	810,310	1,115,721	1,012,286
Deferred Inflows of Resources:				
Property and Other Local Taxes	7,038,598	-	6,282,064	2,943,818
Unavailable Revenue	1,945,754	20,228	619,751	373,220
Total Deferred Inflows of Resources	8,984,352	20,228	6,901,815	3,317,038
Fund Balances:				
Nonspendable	63,571	2,344	-	-
Restricted	-	2,300,408	5,944,418	711,264
Committed	300,000	-	-	-
Assigned	2,630,530	-	-	-
Unassigned	17,438,928	-	-	-
Total Fund Balances	20,433,029	2,302,752	5,944,418	711,264
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 31,784,504	\$ 3,133,290	\$ 13,961,954	\$ 5,040,588

See accompanying notes to the basic financial statements

Mental Health Levy	Senior Citizen Levy	Permanent Improvement	Other Governmental Funds	Total Governmental Funds
\$ -	\$ 1,154,190	\$ 383,465	\$ 12,184,113	\$ 40,826,055
-	-	-	566,999	573,590
3,681,232	4,208,279	-	-	30,115,432
-	-	-	535,845	785,566
227,220	272,665	-	3,366,195	7,277,767
-	-	-	-	4,126
-	-	-	267,393	267,393
-	-	-	3,181,338	3,181,338
-	-	-	107,520	158,435
-	-	-	-	852,088
-	-	-	-	15,000
<u>\$ 3,908,452</u>	<u>\$ 5,635,134</u>	<u>\$ 383,465</u>	<u>\$ 20,209,403</u>	<u>\$ 84,056,790</u>
\$ -	\$ -	\$ -	\$ 1,276,040	\$ 4,107,026
-	-	-	221,379	1,476,785
-	-	-	164,327	936,787
-	-	-	26,683	26,683
-	-	-	405,500	852,088
-	-	-	15,000	15,000
<u>-</u>	<u>-</u>	<u>-</u>	<u>2,108,929</u>	<u>7,414,369</u>
3,041,435	3,824,401	-	-	23,130,316
575,888	481,866	-	2,549,688	6,566,395
<u>3,617,323</u>	<u>4,306,267</u>	<u>-</u>	<u>2,549,688</u>	<u>29,696,711</u>
-	-	-	107,520	173,435
291,129	1,328,867	7,964	15,381,355	25,965,405
-	-	-	61,911	361,911
-	-	375,501	-	3,006,031
-	-	-	-	17,438,928
<u>291,129</u>	<u>1,328,867</u>	<u>383,465</u>	<u>15,550,786</u>	<u>46,945,710</u>
<u>\$ 3,908,452</u>	<u>\$ 5,635,134</u>	<u>\$ 383,465</u>	<u>\$ 20,209,403</u>	<u>\$ 84,056,790</u>

See accompanying notes to the basic financial statements

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LICKING COUNTY, OHIO

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2013

Total Governmental Fund Balances	\$ 46,945,710
<i>Amounts reported for governmental activities in the statement of net position are different because:</i>	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	66,975,897
Other long-term assets are not available to pay for current period expenditures and therefore are reported as deferred inflows of resources in the funds.	
Property Taxes	1,262,792
Special Assessments	267,393
Intergovernmental	5,015,868
Accounts Receivable	20,342
An internal service fund is used by management to charge the cost of self-insurance and risk management to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.	11,069,582
Some liabilities, including bonds payable and accrued interest, are not due and payable in the current period and therefore are not reported in the funds:	
Accrued Interest Payable	(49,466)
Bonds Payable	(15,854,455)
Capital Lease Payable	(250,000)
Compensated Absences Payable	(3,638,224)
Net Position of Governmental Activities	<u>\$ 111,765,439</u>

LICKING COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS FOR THE YEAR ENDED DECEMBER 31, 2013

	General	Public Assistance	Developmental Disabilities	Children's Services
Revenues:				
Sales Taxes	\$ 28,188,971	\$ -	\$ -	\$ -
Property Taxes	7,084,162	-	6,215,433	2,962,713
Intergovernmental	5,336,275	8,706,214	4,315,270	4,564,683
Investment Earnings	257,026	-	-	-
Licenses and Permits	8,808	-	-	-
Fines and Forfeitures	138,286	-	-	-
Special Assessments	-	-	-	-
Charges for Services	7,786,563	-	-	-
Miscellaneous	1,499,261	345,814	870,313	159,117
Total Revenues	50,299,352	9,052,028	11,401,016	7,686,513
Expenditures:				
Current:				
Governmental Activities:				
Public Safety	18,984,757	-	-	-
Health	427,706	-	-	-
Human Services	2,738,760	9,543,453	12,223,627	8,997,523
Conservation and Recreation	402,256	-	-	-
Community and Economic Development	25,000	-	-	-
Public Works	-	-	-	-
General Government	20,582,024	-	-	-
Capital Outlay	-	-	-	-
Debt service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	43,160,503	9,543,453	12,223,627	8,997,523
Excess (Deficiency) of Revenues Over (Under) Expenditures	7,138,849	(491,425)	(822,611)	(1,311,010)
Other Financing Sources (Uses):				
Issuance of Notes	-	-	-	-
Premium on Notes	-	-	-	-
Transfers In	-	390,953	-	1,207,119
Transfers Out	(3,928,151)	-	(78,138)	-
Total Other Financing Sources (Uses)	(3,928,151)	390,953	(78,138)	1,207,119
Net Change in Fund Balances	3,210,698	(100,472)	(900,749)	(103,891)
Fund Balance, Beginning of Year, Restated	17,239,798	2,405,130	6,845,167	815,155
Increase (Decrease) in Inventory	(17,467)	(1,906)	-	-
Fund Balance, End of Year	\$ 20,433,029	\$ 2,302,752	\$ 5,944,418	\$ 711,264

See accompanying notes to the basic financial statements

Mental Health Levy	Senior Citizen Levy	Permanent Improvement	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ 28,188,971
3,206,276	3,851,616	-	-	23,320,200
446,606	535,927	12,104	14,268,179	38,185,258
-	-	168	1,273	258,467
-	-	-	633,541	642,349
-	-	-	488,359	626,645
-	-	-	137,807	137,807
-	-	-	5,500,619	13,287,182
-	-	-	143,455	3,017,960
<u>3,652,882</u>	<u>4,387,543</u>	<u>12,272</u>	<u>21,173,233</u>	<u>107,664,839</u>
-	-	-	4,081,905	23,066,662
3,659,257	-	-	548,232	4,635,195
-	4,646,644	-	3,071,313	41,221,320
-	-	-	-	402,256
-	-	-	936,929	961,929
-	-	-	7,963,304	7,963,304
-	-	-	6,435,663	27,017,687
-	-	625,422	52,436	677,858
-	-	-	3,821,884	3,821,884
-	-	-	494,412	494,412
-	-	-	19,199	19,199
<u>3,659,257</u>	<u>4,646,644</u>	<u>625,422</u>	<u>27,425,277</u>	<u>110,281,706</u>
(6,375)	(259,101)	(613,150)	(6,252,044)	(2,616,867)
-	-	-	3,385,000	3,385,000
-	-	-	17,166	17,166
-	-	-	2,454,404	4,052,476
-	-	-	(46,187)	(4,052,476)
-	-	-	<u>5,810,383</u>	<u>3,402,166</u>
(6,375)	(259,101)	(613,150)	(441,661)	785,299
297,504	1,587,968	996,615	16,021,314	46,208,651
-	-	-	(28,867)	(48,240)
<u>\$ 291,129</u>	<u>\$ 1,328,867</u>	<u>\$ 383,465</u>	<u>\$ 15,550,786</u>	<u>\$ 46,945,710</u>

See accompanying notes to the basic financial statements

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LICKING COUNTY, OHIO

RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2013

Net Change in Fund Balances - Total Governmental Funds		\$ 785,299
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>		
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays was over (under) depreciation in the current period.</p>		
	Capital Outlays	2,208,745
	Depreciation	(3,112,669)
Loss on disposal of Capital Assets is not recorded in the Governmental funds but is recorded in the Statement of Activity.		(5,668)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
	Property Taxes	(215,857)
	Charges for Services	(116,182)
	Intergovernmental Grants	(59,274)
	Special Assessments	(36,961)
	Fines and Forfeitures	85
	Miscellaneous	(66,052)
<p>The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.</p>		
	Issuance of Bonds	(3,385,000)
	Principal Repayment	3,821,884
<p>Some expenses reported in the statement of activities, such as compensated absences do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.</p>		
	Change in Inventory	(48,240)
	Interest Expense	5,872
	Compensated Absences	(58,484)
<p>The internal service fund is used by management to charge the cost of self-insurance and risk management to individual funds. The net revenue of is reported in with governmental activities</p>		
		556,730
Change in Net Position of Governmental Activities		\$ 274,228

LICKING COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL GENERAL FUND FOR THE YEAR ENDED DECEMBER 31, 2013

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Sales Taxes	\$ 25,875,000	\$ 25,875,000	\$ 27,879,964	\$ 2,004,964
Property Taxes	6,793,461	6,793,461	7,090,589	297,128
Intergovernmental	4,298,538	4,298,538	5,140,975	842,437
Investment Earnings	343,150	343,150	264,603	(78,547)
Licenses and Permits	8,900	8,900	8,858	(42)
Fines and Forfeitures	154,500	154,500	136,838	(17,662)
Charges for Services	5,516,000	5,516,000	6,502,444	986,444
Miscellaneous	1,147,973	1,147,973	1,418,038	270,065
Total Revenues	<u>44,137,522</u>	<u>44,137,522</u>	<u>48,442,309</u>	<u>4,304,787</u>
Expenditures:				
Current:				
Governmental Activities:				
Public Safety	20,144,023	20,176,979	19,431,415	745,564
Health	411,446	457,806	454,626	3,180
Human Services	3,509,391	3,509,391	3,304,371	205,020
Conservation and Recreation	402,356	402,356	402,256	100
Community and Economic Development	75,000	75,000	25,000	50,000
General Government	21,029,904	22,089,954	20,718,348	1,371,606
Total Expenditures	<u>45,572,120</u>	<u>46,711,486</u>	<u>44,336,016</u>	<u>2,375,470</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,434,598)	(2,573,964)	4,106,293	6,680,257
Other Financing Sources (Uses):				
Advances In	-	-	211,647	211,647
Advances Out	(200,000)	(200,000)	(211,647)	(11,647)
Transfers In	95,000	95,000	95,000	-
Transfers Out	(3,956,313)	(3,825,562)	(3,522,651)	302,911
Total Other Financing Sources (Uses)	<u>(4,061,313)</u>	<u>(3,930,562)</u>	<u>(3,427,651)</u>	<u>502,911</u>
Net Change in Fund Balances	(5,495,911)	(6,504,526)	678,642	7,183,168
Fund Balance, Beginning of Year	9,173,673	9,173,673	9,173,673	-
Prior Year Encumbrances Appropriated	1,229,902	1,229,902	1,229,902	-
Fund Balance, End of Year	<u>\$ 4,907,664</u>	<u>\$ 3,899,049</u>	<u>\$ 11,082,217</u>	<u>\$ 7,183,168</u>

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
PUBLIC ASSISTANCE FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Intergovernmental	\$ 9,955,934	\$ 10,055,934	\$ 9,352,284	\$ (703,650)
Miscellaneous	310,570	310,570	349,948	39,378
Total Revenues	<u>10,266,504</u>	<u>10,366,504</u>	<u>9,702,232</u>	<u>(664,272)</u>
Expenditures:				
Current:				
Governmental Activities:				
Human Services	11,319,139	11,634,139	10,586,026	1,048,113
Total Expenditures	<u>11,319,139</u>	<u>11,634,139</u>	<u>10,586,026</u>	<u>1,048,113</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,052,635)	(1,267,635)	(883,794)	383,841
Other Financing Sources (Uses):				
Transfers In	609,063	609,063	390,953	(218,110)
Total Other Financing Sources (Uses)	<u>609,063</u>	<u>609,063</u>	<u>390,953</u>	<u>(218,110)</u>
Net Change in Fund Balances	(443,572)	(658,572)	(492,841)	165,731
Fund Balance, Beginning of Year	1,666,421	1,666,421	1,666,421	-
Prior Year Encumbrances Appropriated	553,544	553,544	553,544	-
Fund Balance, End of Year	<u>\$ 1,776,393</u>	<u>\$ 1,561,393</u>	<u>\$ 1,727,124</u>	<u>\$ 165,731</u>

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
DEVELOPMENTAL DISABILITIES FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Property Taxes	\$ 6,129,408	\$ 6,129,408	\$ 6,218,037	\$ 88,629
Intergovernmental	4,085,149	4,085,149	4,310,283	225,134
Miscellaneous	873,878	873,878	825,024	(48,854)
Total Revenues	<u>11,088,435</u>	<u>11,088,435</u>	<u>11,353,344</u>	<u>264,909</u>
Expenditures:				
Current:				
Governmental Activities:				
Human Services	13,015,216	13,429,021	12,726,084	702,937
Total Expenditures	<u>13,015,216</u>	<u>13,429,021</u>	<u>12,726,084</u>	<u>702,937</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,926,781)	(2,340,586)	(1,372,740)	967,846
Other Financing Sources (Uses):				
Transfers Out	-	(78,138)	(78,138)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(78,138)</u>	<u>(78,138)</u>	<u>-</u>
Net Change in Fund Balances	(1,926,781)	(2,418,724)	(1,450,878)	967,846
Fund Balance, Beginning of Year, Restated	6,353,457	6,353,457	6,353,457	-
Prior Year Encumbrances Appropriated	641,771	641,771	641,771	-
Fund Balance, End of Year	<u>\$ 5,068,447</u>	<u>\$ 4,576,504</u>	<u>\$ 5,544,350</u>	<u>\$ 967,846</u>

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
CHILDREN'S SERVICES FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Property Taxes	\$ 2,740,975	\$ 2,740,975	\$ 2,965,855	\$ 224,880
Intergovernmental	5,679,227	5,602,724	4,532,340	(1,070,384)
Miscellaneous	234,349	234,349	143,901	(90,448)
Total Revenues	<u>8,654,551</u>	<u>8,578,048</u>	<u>7,642,096</u>	<u>(935,952)</u>
Expenditures:				
Current:				
Governmental Activities:				
Human Services	9,249,892	9,249,892	8,963,060	286,832
Total Expenditures	<u>9,249,892</u>	<u>9,249,892</u>	<u>8,963,060</u>	<u>286,832</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(595,341)	(671,844)	(1,320,964)	(649,120)
Other Financing Sources (Uses):				
Transfers In	-	-	1,207,119	1,207,119
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>1,207,119</u>	<u>1,207,119</u>
Net Change in Fund Balances	(595,341)	(671,844)	(113,845)	557,999
Fund Balance, Beginning of Year	1,500,456	1,500,456	1,500,456	-
Prior Year Encumbrances Appropriated	57,329	57,329	57,329	-
Fund Balance, End of Year	<u>\$ 962,444</u>	<u>\$ 885,941</u>	<u>\$ 1,443,940</u>	<u>\$ 557,999</u>

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
SENIOR CITIZEN LEVY FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance (Over)/Under</u>
Revenues:				
Property Taxes	\$ 3,749,929	\$ 3,749,929	\$ 3,855,442	\$ 105,513
Intergovernmental	535,927	535,927	535,927	-
Total Revenues	<u>4,285,856</u>	<u>4,285,856</u>	<u>4,391,369</u>	<u>105,513</u>
Expenditures:				
Current:				
Governmental Activities:				
Human Services	4,647,257	4,647,257	4,647,257	-
Total Expenditures	<u>4,647,257</u>	<u>4,647,257</u>	<u>4,647,257</u>	<u>-</u>
Net Change in Fund Balances	(361,401)	(361,401)	(255,888)	105,513
Fund Balance, Beginning of Year	1,410,078	1,410,078	1,410,078	-
Fund Balance, End of Year	<u>\$ 1,048,677</u>	<u>\$ 1,048,677</u>	<u>\$ 1,154,190</u>	<u>\$ 105,513</u>

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

STATEMENT OF NET POSITION
 PROPRIETARY FUNDS
 AS OF DECEMBER 31, 2013

	Business-type Activities - Enterprise Funds			Governmental Activities- Internal Service Fund
	Water	Wastewater	Total	
Assets				
Current Assets:				
Pooled Cash and Investments	\$ 613,719	\$ 3,888,040	\$ 4,501,759	\$ 11,725,783
Cash and Cash Equivalents With Fiscal Agent	-	3,426	3,426	-
Receivables:				
Accounts	28,506	484,652	513,158	49
Materials and Supplies Inventory	50,368	50,368	100,736	-
Prepaid Items	-	-	-	174,391
Due From Other Funds	-	18,546	18,546	-
Total Current Assets	692,593	4,445,032	5,137,625	11,900,223
Noncurrent Assets:				
Nondepreciable Capital Assets	6,328	926,951	933,279	-
Depreciable Capital assets, Net	595,003	16,051,470	16,646,473	-
Total Noncurrent Assets	601,331	16,978,421	17,579,752	-
Total Assets	1,293,924	21,423,453	22,717,377	11,900,223
Liabilities				
Current Liabilities				
Accounts Payable	8,105	83,444	91,549	38,527
Accrued Wages and Benefits	-	19,145	19,145	5,467
Intergovernmental Payable	-	14,277	14,277	3,928
Due To Other Funds	18,546	-	18,546	-
Claims Payable	-	-	-	767,553
Compensated Absences Payable	-	14,804	14,804	3,485
Accrued Interest Payable	-	46,427	46,427	-
OPWC Loan Payable	-	18,034	18,034	-
OWDA Loan Payable	-	541,985	541,985	-
Total Current Liabilities	26,651	738,116	764,767	818,960
Long-Term Liabilities:				
Compensated Absences Payable	-	64,593	64,593	11,681
OPWC Loan Payable	-	261,487	261,487	-
OWDA Loan Payable	-	8,309,331	8,309,331	-
Total Long-Term Liabilities	-	8,635,411	8,635,411	11,681
Total Liabilities	26,651	9,373,527	9,400,178	830,641
Net Position				
Net Investment in Capital Assets	601,331	7,847,584	8,448,915	-
Unrestricted	665,942	4,202,342	4,868,284	11,069,582
Total Net Position	\$ 1,267,273	\$ 12,049,926	\$ 13,317,199	\$ 11,069,582

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION PROPRIETARY FUNDS FOR THE YEAR ENDED DECEMBER 31, 2013

	Business-type Activities - Enterprise Funds			Governmental Activities- Internal Service Fund
	Water	Wastewater	Total	
Operating Revenues:				
Charges for Services	\$ 292,720	\$ 2,497,820	\$ 2,790,540	\$ 13,995,085
Miscellaneous	5,010	27,523	32,533	-
Total Operating Revenues	<u>297,730</u>	<u>2,525,343</u>	<u>2,823,073</u>	<u>13,995,085</u>
Operating Expenses:				
Personal Services	84,935	913,515	998,450	199,934
Contractual Services	104,940	662,007	766,947	1,885,215
Materials and Supplies	13,855	172,816	186,671	1,285
Depreciation	23,818	574,967	598,785	-
Health Insurance Claims	-	-	-	11,237,883
Miscellaneous	3,440	25,569	29,009	114,038
Total Operating Expenses	<u>230,988</u>	<u>2,348,874</u>	<u>2,579,862</u>	<u>13,438,355</u>
Operating Income (Loss)	<u>66,742</u>	<u>176,469</u>	<u>243,211</u>	<u>556,730</u>
Nonoperating Revenues (Expenses):				
Interest and Fiscal Charges	(3,369)	(103,328)	(106,697)	-
Total Non-Operating Revenues (Expenses)	<u>(3,369)</u>	<u>(103,328)</u>	<u>(106,697)</u>	<u>-</u>
Change in Net Assets	63,373	73,141	136,514	556,730
Net Position, Beginning of Year	1,203,900	11,976,785	13,180,685	10,512,852
Net Position, End of Year	<u>\$ 1,267,273</u>	<u>\$ 12,049,926</u>	<u>\$ 13,317,199</u>	<u>\$ 11,069,582</u>

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	Business-type Activities - Enterprise Funds			Governmental Activities- Internal Service Fund
	Water	Wastewater	Total	
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$ 270,441	\$ 2,581,307	\$ 2,851,748	\$ 14,082,999
Cash Received from Other Operating Sources	5,010	27,523	32,533	-
Cash Payments to Employees for Services	(66,389)	(922,524)	(988,913)	(195,698)
Cash Payments to Suppliers for Goods and Services	(119,443)	(819,033)	(938,476)	(2,166,786)
Cash Payments for Claims	-	-	-	(10,969,388)
Net Cash Flows from Operating Activities	89,619	867,273	956,892	751,127
Cash Flows from Capital and Related Financing Activities				
Proceeds from Sale of Assets	-	105,808	105,808	-
Payments for Capital Acquisitions	-	(356,672)	(356,672)	-
Principal Payments	(60,000)	(554,551)	(614,551)	-
Interest Paid	(3,625)	(96,947)	(100,572)	-
Net Cash Flows from Capital and Related Financing	(63,625)	(902,362)	(965,987)	-
Net Increase (Decrease) in Cash and Cash Equivalents	25,994	(35,089)	(9,095)	751,127
Cash and Cash Equivalents at Beginning of Year	587,725	3,926,555	4,514,280	10,974,656
Cash and Cash Equivalents at End of Year	\$ 613,719	\$ 3,891,466	\$ 4,505,185	\$ 11,725,783
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities:				
Operating Income (Loss)	66,742	\$ 176,469	\$ 243,211	\$ 556,730
Adjustments:				
Net Cash from Operating Activities:				
Depreciation Expense	23,818	574,967	598,785	-
(Increase)/Decrease Assets:				
Accounts Receivable	(19,917)	83,487	63,570	87,914
Materials and Supplies Inventory	168	168	336	-
Prepaid Items	-	-	-	(2,740)
Due from Other Funds	-	(18,546)	(18,546)	-
Increase/(Decrease) Liabilities:				
Accounts Payable	262	41,191	41,453	12,081
Accrued Wages	-	3,676	3,676	2,235
Compensated Absences Payable	-	5,033	5,033	1,471
Intergovernmental Payable	-	828	828	530
Claims Payable	-	-	-	92,906
Due to Other Funds	18,546	-	18,546	-
Total Adjustments	22,877	690,804	713,681	194,397
Net Cash Flows from Operating Activities	\$ 89,619	\$ 867,273	\$ 956,892	\$ 751,127

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

STATEMENT OF ASSETS AND LIABILITIES
FIDUCIARY FUNDS
DECEMBER 31, 2013

	<u>Agency Funds</u>
Assets	
Pooled Cash and Investments	\$ 28,229,680
Cash and Cash Equivalents in Segregated Accounts	2,698,852
Receivables:	
Taxes	211,309,795
Intergovernmental	5,211,243
Special Assesments	<u>9,968,709</u>
Total Assets	<u>257,418,279</u>
Liabilities	
Due to Other Governments	237,307,647
Undistributed Monies	<u>20,110,632</u>
Total Liabilities	<u>\$ 257,418,279</u>

See accompanying notes to the basic financial statements

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of Government-wide Financial Statements

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

B. Reporting Entity

Licking County, Ohio (the County), was created in 1808. The County is governed by a board of three commissioners elected by the voters of the County. Other officials elected by the voters of the County who manage various segments of the County's operations include the Auditor, Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecutor, Sheriff, two General Division Common Pleas Court Judges, two Domestic Relations Judges and one Juvenile/Probate Judge. Although these other elected officials manage the internal operations of their respective departments, the County Commissioners authorize expenditures as well as serve as the budget and taxing authority, contracting body and the chief administrators of public services for the County.

The accompanying basic financial statements present the County and its component units, entities for which the County is considered to be financially accountable. Financial accountability is defined as the appointment of a voting majority of a legally separate organization's governing body and either (1) the County's ability to impose its will over the organization, or (2) the potential that the organization will provide a financial benefit to or impose a financial burden on the County. Based on the foregoing, the County (the primary government) has two component units, LICCO, Incorporated, and the Licking County Regional Airport Authority.

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

LICCO, Incorporated – LICCO Incorporated is a legally separate, not-for-profit corporation, served by a self-appointing board of trustees. LICCO Incorporated, under a contractual agreement with the Licking County Board of Development Disabilities, provides sheltered employment for mentally retarded or handicapped adults in Licking County. Based on the significant services and resources provided by the County to LICCO, Incorporated and their sole purpose of providing assistance to the retarded and handicapped adults of Licking County, LICCO Incorporated, is reflected as a component unit of Licking County. LICCO Incorporated operates on a fiscal year ending December 31. Separately issued financial statements can be obtained from LICCO Incorporated, 600 Industrial Parkway, Heath, Ohio 43056.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

C. Basis of Presentation – Government-wide Financial Statements

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

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

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

D. Basis of Presentation – Fund Financial Statements

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

The County reports the following major governmental funds:

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

Children’s Services Fund – This fund is used to account for revenues derived from tax levies and Federal and State grants restricted for children’s services, including foster homes, emergency shelters, medical treatment, school supplies, counseling, and parental training.

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

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

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

The County reports the following major enterprise funds:

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

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

Additionally, the County reports the following fund types:

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

Agency Funds – are used to hold assets such as property and other taxes as well as other intergovernmental resources that have been collected by the County on behalf of other taxing districts located within the County. The County’s agency funds are custodial in nature (assets equal liabilities) and do not involve measurement or accounts of operations.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

E. Measurement Focus and Basis of Accounting

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

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

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

F. Budgetary Process

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

All funds other than agency funds are legally required to be budgeted and appropriated; however, only governmental funds are required to be reported. The Commissary Fund, Energy Conservation Project Fund and Mental Health Levy Fund (special revenue funds) were not budgeted because these funds only exist on a GAAP basis. The primary level of budget control within a fund is at the object level by department by function (i.e., public safety, public works, general government, debt service). Budgetary modifications may only be made through resolution of the County Commissioners.

1. Tax Budget

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. Estimated Resources

The County Budget Commission reviews estimated revenue and determines if the budget substantiates a need to levy all or part of previously authorized taxes. The Budget Commission then certifies its actions to the County by September 1 of each year. As part of the certification process, the County receives an official certificate of estimated resources stating the projected receipts by fund. Prior to December 31, the County must revise its budget so the total contemplated expenditures from any fund during the ensuing fiscal year do not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriations measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered fund balances from the preceding year. The certificate may be further amended during the year if a new source of revenue is identified or actual receipts exceed current estimates. The amounts reported on the budgetary statement reflect the amounts in the final amended official certificate of estimated resources issued during 2013.

3. Appropriations

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

The budgetary figures which appear in the "Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual" for the General Fund and major special revenue funds, except the Mental Health Levy Fund, are provided on the budgetary basis to provide a comparison of actual results to the final budget, including all amendments and modifications.

4. Lapsing of Appropriations

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Cash and Cash Equivalents

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

H. Investments

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

The County invests funds in STAR Ohio. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on December 31, 2013.

I. Inventories and Prepaid Items

Inventories of governmental funds are stated at cost while inventories of proprietary funds are stated at the lower of cost or market. For all funds, cost is determined on a first-in, first-out basis. The costs of inventory items are recorded as expenditures in the governmental fund types when purchased and as expenses in the proprietary fund types when used. Inventory of LICCO, Incorporated is stated at cost using the specific cost identification method.

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

J. Capital Assets and Depreciation

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 and an estimated useful life threshold in excess of three years. Donated capital assets are recorded at fair market value at the date received.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

K. Long-Term Obligations

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

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Compensated Absences

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

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

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

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

M. Deferred Outflows/Inflows of Resources

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

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Property taxes for which there is an enforceable legal claim as of December 31, 2013, but which were levied to finance year 2014 operations, and other revenues received in advance of the year for which they were intended to finance, have been recorded as deferred inflows of resources on the statement of net position. Sales taxes, grants and entitlements, and other revenues not received within the available period and delinquent property taxes due at year-end are recorded as unavailable revenue in the governmental funds and as revenue on the statement of activities.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

N. Net Position and Fund Balance Flow Assumptions

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

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

O. Fund Balances

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

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

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

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

Assigned – Assigned fund balance consists of amounts that are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed. The Board of County Commissioners through resolution, authorizes the County Auditor to assign fund balance. The Board of County Commissioners may also assign fund balance to cover a gap between estimated revenue and appropriations in the subsequent years' appropriated budget.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

P. Revenues and Expenditures/Expenses

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

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

Q. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence. The County had no special or extraordinary items to report during fiscal year 2013.

R. Estimates

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 2 – BUDGETARY BASIS OF ACCOUNTING

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

A reconciliation of the results of operations for 2013 from the GAAP basis to the budgetary basis for the General Fund and Major Special Revenue Funds, except the Mental Health Levy Fund, is shown below:

	Net Change in Fund Balances				
	General Fund	Public Assistance	Developmental Disabilities	Children's Services	Senior Citizen Levy
Budget Basis	\$ 779,084	\$ (492,841)	\$ (1,450,878)	\$ (113,845)	\$ (255,888)
Revenue Accruals	449,506	(650,204)	47,672	44,417	(3,826)
Expenditure Accruals	(868,201)	107,799	(651,904)	(141,513)	613
Encumbrances	2,409,625	934,774	1,154,361	107,050	-
Certificate of Title	379,619	-	-	-	-
Recorder's Equipment	61,065	-	-	-	-
GAAP Basis	\$ 3,210,698	\$ (100,472)	\$ (900,749)	\$ (103,891)	\$ (259,101)

NOTE 3 - COMPLIANCE AND ACCOUNTABILITY

Excess Expenditures over Appropriations – For the year ended December 31, 2013, expenditures exceeded appropriations by \$1,046,311 at the object level (i.e. the legal level of budgetary control) in the Permanent Improvement Fund for Capital Outlay. These excess expenditures were funded from available fund balance.

LICKING COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013**

NOTE 4 – FUND BALANCE CLASSIFICATION

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

Fund Balances	General	Public Assistance	Developmental Disabilities	Children's Services	Mental Health Levy	Senior Citizen Levy	Permanent Improvement	Other Governmental Funds	Total Governmental Funds
Nonspendable:									
Supplies Inventory	\$48,571	\$2,344	\$0	\$0	\$0	\$0	\$0	\$107,520	\$158,435
Advances	15,000	0	0	0	0	0	0	0	15,000
Total Nonspendable	63,571	2,344	0	0	0	0	0	107,520	173,435
Restricted:									
Public Safety	0	0	0	0	0	0	0	2,926,383	2,926,383
Health	0	0	0	0	0	0	0	515,232	515,232
Human Service	0	2,300,408	5,944,418	711,264	291,129	1,328,867	0	425,084	11,001,170
Community and Economic Development	0	0	0	0	0	0	0	3,862,152	3,862,152
Public Works	0	0	0	0	0	0	0	2,348,446	2,348,446
General Government	0	0	0	0	0	0	0	3,527,205	3,527,205
Debt Retirement	0	0	0	0	0	0	0	1,679,424	1,679,424
Capital Acquisition and Improvement	0	0	0	0	0	0	7,964	97,429	105,393
Total Restricted	0	2,300,408	5,944,418	711,264	291,129	1,328,867	7,964	15,381,355	25,965,405
Committed:									
Payroll	300,000	0	0	0	0	0	0	0	300,000
Parks and Recreation	0	0	0	0	0	0	0	61,911	61,911
Total Committed	300,000	0	0	0	0	0	0	61,911	361,911
Assigned:									
Other Purposes	2,278,710	0	0	0	0	0	0	0	2,278,710
Future Appropriations	351,820	0	0	0	0	0	0	0	351,820
Capital Projects	0	0	0	0	0	0	375,501	0	375,501
Total Assigned	2,630,530	0	0	0	0	0	375,501	0	3,006,031
Unassigned (Deficit):									
	17,438,928	0	0	0	0	0	0	0	17,438,928
Total Fund Balances	20,433,029	2,302,752	5,944,418	711,264	291,129	1,328,867	383,465	15,550,786	46,945,710

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 5 – DEPOSITS AND INVESTMENTS

The County Treasurer combines a majority of cash resources of the individual funds to form a pool of cash and investments. Each fund type's portion of this pool is displayed in the financial statements as "Pooled Cash and Investments." Ohio law requires the classification of funds held by the County into three categories:

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

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

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

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 5 – DEPOSITS AND INVESTMENTS (Continued)

A. Deposits

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

At year end the carrying amount of the County's deposits was \$87,043,351 and the bank balance was \$89,121,989. Of the County's bank balance, \$54,806,439 was covered by FDIC and the remaining \$34,315,550 was exposed to custodial credit risk because it was uninsured and collateralized with securities held by the pledging or financial institution's trust department or agent, but not in the County's name.

The County also had \$16,094 in undeposited cash on hand at year-end, which is included in Pooled Cash and Investments.

At year end, the carrying amount of LICCO, Inc.'s (component unit) deposits was \$165,038, including a certificate of deposit totaling \$3,000, and the bank balance was 125,630. Federal depository insurance covered all of the bank balance. There are no statutory guidelines regarding the deposit and investment of funds by the not-for-profit corporation. LICCO also had \$30 in undeposited cash on hand at year-end.

At year end, the carrying amount of the Licking County Regional Airport Authority's (component unit) deposits was \$78,112, which was equal to the bank balance. All of the bank balance was covered by federal depository insurance.

Interest revenue credited to the general fund during 2013 amounted to \$257,026, which includes \$173,423 assigned from other County funds.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 5 – DEPOSITS AND INVESTMENTS (Continued)

B. Investments

The County's investments at December 31, 2013 are summarized below:

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

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

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

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

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

Investments for all component units are detailed below:

	Fair Value	Credit Rating Moody's/S&P	Maturities (in Years)	
			less than 1	2-3
Money Market Funds	\$ 162,155	Not Rated	\$ 162,155	\$ -
Corporate Bonds:				
Deere John	10,550	A2/A	-	10,550
General Electric	25,482	A1/AA+	25,482	-
Goldman Sachs	10,434	BAA1/A-	-	10,434
National Rural Utilities	19,136	A1/A+	19,136	-
Proctor and Gamble	10,422	AA3/AA-	-	10,422
Wells Fargo	25,944	A3/A	25,944	-
Mutual Funds	1,113,778	N/A	N/A	N/A
Total Investments	<u>\$ 1,377,901</u>		<u>\$ 232,717</u>	<u>\$ 31,406</u>

LICKING COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013**

NOTE 6 - TAXES

A. Property Taxes

Property taxes include amounts levied against all real estate and public utility property located in the County. Real property taxes (other than public utility) collected during 2013 were levied after October 1, 2012 on assessed values as of January 1, 2012, the lien date. Assessed values were established by the county auditor at 35 percent of appraised market value. All property must be reappraised every six years and equalization adjustments made in the third year following reappraisal. The last revaluation was completed in 2012. Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20.

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

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

The full tax rate to the County for the year ended December 31, 2013, was \$7.70 per \$1,000 of assessed value. The 2013 assessed value is \$3,803,197,240. This amount constitutes \$3,643,244,550 in real property assessed value and \$159,952,690 in public utility assessed value.

Ohio law prohibits taxation of property from all taxing authorities in excess of 1% of assessed value without a vote of the people. Under current procedures, the County's share is .77% (7.70 mills) of assessed value.

B. Permissive Sales and Use Tax

In 1971, the County Commissioners by resolution imposed a one-half of one percent tax on all retail sales, except sales of motor vehicles, made in the County, and on the storage, use, or consumption in the County of tangible personal property, including automobiles, not subject to the sales tax. An additional one-half of one percent was adopted in both 1978 and 2006. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the State Auditor the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month. The State Auditor then has five days in which to draw the warrant payable to the County.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 6 – TAXES (Continued)

C. Taxes Receivable

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

Property Tax Receivable - Current	\$ 24,187,027
Property Tax Receivable - Delinquent	1,262,792
Sales Tax Receivable	4,665,613
Total Receivable	<u>\$ 30,115,432</u>

NOTE 7 - CAPITAL ASSETS

A. Governmental Activities

A summary of changes in governmental activities capital assets in fiscal year 2013:

Class	December 31, 2012	Additions	Deductions	Transfers	December 31, 2013
Nondepreciable Capital Assets					
Land	\$ 6,858,384	\$ -	\$ -	\$ -	\$ 6,858,384
Construction in Progress	1,367,820	595,391	-	(1,963,211)	-
Total Nondepreciable Assets	<u>8,226,204</u>	<u>595,391</u>	<u>-</u>	<u>(1,963,211)</u>	<u>6,858,384</u>
Depreciable Capital Assets					
Building and Improvements	26,471,880	-	-	1,963,211	28,435,091
Machinery and Equipment	13,777,420	593,132	(102,146)	-	14,268,406
Infrastructure - Roads and Bridges	53,667,695	1,020,222	(367,557)	-	54,320,360
Total Depreciable Assets	<u>93,916,995</u>	<u>1,613,354</u>	<u>(469,703)</u>	<u>1,963,211</u>	<u>97,023,857</u>
Less accumulated depreciation					
Building and Improvements	(8,767,310)	(550,711)	-	-	(9,318,021)
Machinery and Equipment	(10,831,970)	(1,052,849)	96,478	-	(11,788,341)
Infrastructure - Roads and Bridges	(14,658,430)	(1,509,109)	367,557	-	(15,799,982)
Total accumulated depreciation	<u>(34,257,710)</u>	<u>(3,112,669)</u>	<u>464,035</u>	<u>-</u>	<u>(36,906,344)</u>
Depreciable Capital Assets, Net of accumulated depreciation	<u>59,659,285</u>	<u>(1,499,315)</u>	<u>(5,668)</u>	<u>1,963,211</u>	<u>60,117,513</u>
Total Capital Assets, Net	<u>\$ 67,885,489</u>	<u>\$ (903,924)</u>	<u>\$ (5,668)</u>	<u>\$ -</u>	<u>\$ 66,975,897</u>

* Depreciation expenses were charged to governmental functions as follows:

Public Safety	\$ 511,336
Health	20,382
Human Services	90,113
Public Works	1,846,824
General Government	644,014
Total depreciation expense	<u>\$ 3,112,669</u>

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 7 - CAPITAL ASSETS (Continued)

B. Business-Type Activities

A summary of changes in business-type activities capital assets in fiscal year 2013:

Class	December 31, 2012	Additions	Deductions	December 31, 2013
Nondepreciable Capital Assets				
Land	\$ 144,478	\$ -	\$ -	\$ 144,478
Construction in Progress	559,572	229,229	-	788,801
Total Nondepreciable Assets	704,050	229,229	-	933,279
Depreciable Capital Assets				
Building and Improvements	19,731,853	-	-	19,731,853
Machinery and Equipment	3,101,944	99,253	(25,000)	3,176,197
Infrastructure	4,774,655	-	-	4,774,655
Total Depreciable Assets	27,608,452	99,253	(25,000)	27,682,705
Less accumulated depreciation				
Building and Improvements	(5,969,527)	(387,097)	-	(6,356,624)
Machinery and Equipment	(1,278,747)	(145,073)	25,000	(1,398,820)
Infrastructure	(3,214,173)	(66,615)	-	(3,280,788)
Total accumulated depreciation	(10,462,447)	(598,785)	25,000	(11,036,232)
Depreciable Capital Assets, Net of accumulated depreciation	17,146,005	(499,532)	-	16,646,473
Total Capital Assets, Net	\$ 17,850,055	\$ (270,303)	\$ -	\$ 17,579,752

LICKING COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013**

NOTE 8 - LONG-TERM DEBT

Details of the changes in the long-term debt of the County for the year ended December 31, 2013 are indicated below:

	Maturity Date	Interest Rate	December 31, 2012	Additions	Reductions	December 31, 2013	Amount Due Within One Year
Governmental Activities:							
General Obligation Bonds:							
1998 Airport Hanger	2018	5.200%	\$ 145,000	\$ -	\$ (20,000)	\$ 125,000	\$ 20,000
2006 Juvenile Detention Facility	2025	3.50% - 4.100%	1,145,000	-	(70,000)	1,075,000	70,000
2006 Building Improvement	2015	3.50% - 4.000%	60,000	-	(20,000)	40,000	20,000
2011 Refunding - DD Building	2024	1.00% - 3.800%	360,000	-	(70,000)	290,000	70,000
2011 Refunding - Domestic Relations Court	2024	1.00% - 3.800%	2,610,000	-	(190,000)	2,420,000	205,000
2011 Refunding - Jail Improvement	2024	1.00% - 3.800%	2,235,000	-	(155,000)	2,080,000	160,000
2011 Air Quality - Series A	2021	1.600%	2,299,358	-	(240,771)	2,058,587	248,524
2011 Air Quality - Series B	2027	2.075%	2,121,000	-	-	2,121,000	-
2012 Air Quality - Series A	2022	1.000%	1,268,677	-	(115,004)	1,153,673	118,317
2012 Air Quality - Series B	2027	2.000%	796,252	-	-	796,252	-
2013 Emergency Communication Center	2023	0.000%	-	500,000	-	500,000	-
Total General Obligation Bonds			<u>13,040,287</u>	<u>500,000</u>	<u>(880,775)</u>	<u>12,659,512</u>	<u>911,841</u>
Special Assessment Bonds:							
2000 Jardin Manor Water	2016	5.980%	41,192	-	(9,419)	31,773	9,982
2003 Maple Bay	2018	5.700%	15,803	-	(2,633)	13,170	2,634
2005 Jardin Manor Sewer	2025	5.600%	280,000	-	(15,000)	265,000	15,000
Total Special Assessment Bonds (with governmental commitment)			<u>336,995</u>	<u>-</u>	<u>(27,052)</u>	<u>309,943</u>	<u>27,616</u>
Etna Parkway Improvement Bond Anticipation Notes			2,880,000	2,885,000	(2,880,000)	2,885,000	2,885,000
Capital Lease Payable			284,057	-	(34,057)	250,000	38,353
Compensated Absences			3,758,272	3,653,390	(3,758,272)	3,653,390	647,148
Total Governmental Activities			<u>20,299,611</u>	<u>7,038,390</u>	<u>(7,580,156)</u>	<u>19,757,845</u>	<u>4,509,958</u>
Business-Type Activities:							
General Obligation Bonds:							
1993 Water System Improvement	2013	5.100%	60,000	-	(60,000)	-	-
OWDA Loan:							
2008 Buckeye Lake Sewer Plant	2028	1.000%	9,072,571	-	(527,615)	8,544,956	532,903
2012 Treatment Plant Upgrade	2042	2.000%	209,455	105,808	(8,903)	306,360	9,082
OPWC Loan:							
2008 Buckeye Lake Sewer Plant	2028	0.000%	297,554	-	(18,033)	279,521	18,034
Compensated Absences			74,364	79,397	(74,364)	79,397	14,804
Total Business-Type Activities			<u>9,713,944</u>	<u>185,205</u>	<u>(688,915)</u>	<u>9,210,234</u>	<u>574,823</u>
Total Long-Term Debt			<u>\$ 30,013,555</u>	<u>\$ 7,223,595</u>	<u>\$ (8,269,071)</u>	<u>\$ 28,968,079</u>	<u>\$ 5,084,781</u>

The principal amount of the County's special assessment debt outstanding at December 31, 2013 of \$309,943 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 \$53,049 in the Special Assessment Debt Service Fund at December 31, 2013 is restricted for the retirement of outstanding special assessment bonds.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 8 - LONG-TERM DEBT (Continued)

A. Principal and Interest Requirements

A summary of the County's future debt service requirements including principal and interest at December 31, 2013 follows:

Years	Governmental Activities			
	General Obligation Bonds		Special Assessment Bonds	
	Principal	Interest	Principal	Interest
2014	\$911,841	\$403,207	\$27,616	\$17,281
2015	997,199	379,735	28,213	15,903
2016	997,860	354,973	33,846	14,281
2017	1,028,835	328,122	22,634	12,340
2018	990,134	299,262	22,634	11,070
2019-2023	5,131,830	1,044,971	115,000	36,960
2024-2027	2,601,813	288,503	60,000	5,040
Totals	<u>\$12,659,512</u>	<u>\$3,098,773</u>	<u>\$309,943</u>	<u>\$112,875</u>

Years	Business-Type Activities			
	OWDA Loan		OWPC Loan	
	Principal	Interest	Principal	Interest
2014	\$541,985	\$91,479	\$18,034	\$0
2015	547,511	85,954	18,034	0
2016	553,093	80,372	18,034	0
2017	558,733	74,732	18,034	0
2018	564,431	69,033	18,033	0
2019-2023	2,909,721	257,601	90,165	0
2024-2028	2,980,170	106,005	90,170	0
2029-2033	63,716	16,754	9,017	0
2034-2038	70,384	10,086	0	0
2039-2042	61,572	2,804	0	0
Totals	<u>\$8,851,316</u>	<u>\$794,820</u>	<u>\$279,521</u>	<u>\$0</u>

B. Conduit Debt

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 8 - LONG-TERM DEBT (Continued)

C. Loans

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

2011 Air Quality - In 2011, the County entered into an agreement with the Ohio Air Quality Development Authority for the County to receive a loan for the County’s energy conservation project. The loan is payable from the general obligation debt service fund.

2012 Air Quality - In 2012, the County entered into an agreement with the Ohio Air Quality Development Authority for the County to receive a loan for the County’s energy conservation project. The loan is payable from the general obligation debt service fund.

2013 Emergency Communication Center - In 2013, the County entered into an agreement with the Director of Development of the State of Ohio for the County to receive a loan for emergency communication center project. The loan is payable from the general obligation debt service fund.

NOTE 9 - CAPITAL LEASES

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

Year	Principal	Interest
2014	\$38,353	\$7,835
2015	39,622	6,565
2016	40,917	5,270
2017	42,288	3,900
2018	43,687	2,500
2019	45,133	1,054
Totals	\$250,000	\$27,124

NOTE 10 – LOANS RECEIVABLE

Details of the changes in loans receivable of the County for the year ended December 31, 2013 are indicated below:

	Beginning Balance	Additions	Reductions	Ending Balance
Housing and Economic Development Loans	\$ 3,253,821	\$ 170,511	\$ (242,994)	\$ 3,181,338

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 11 – INTERFUND ACTIVITY

The following balances at December 31, 2013 represent transfers in and transfers out:

Fund	Transfer In	Transfer Out
General Fund	\$ -	\$ 3,928,151
Public Assistance Fund	390,953	-
Developmental Disabilities	-	78,138
Children's Services Fund	1,207,119	-
Other Governmental Funds	2,454,404	46,187
Totals	<u>\$ 4,052,476</u>	<u>\$ 4,052,476</u>

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

The composition of interfund balances as of December 31, 2013, is as follows:

Interfund Receivable/Payable	Receivable	Payable
General Fund	\$420,500	\$0
Public Assistance Fund	\$446,588	\$0
Children's Services Fund	\$0	\$446,588
Other Governmental Funds	0	420,500
Totals	<u>\$867,088</u>	<u>\$867,088</u>

The balance between the General Fund and Other Governmental Funds represents funds borrowed by the Motor Vehicle and Gas Tax fund to finance employee buyouts. All balances will be paid back in 2014, except for \$15,000 between the General Fund and Other Governmental Funds, which will be paid back when funds become available.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 12 – DEFINED BENEFIT PENSION PLANS

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

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

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

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

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

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

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

The Ohio Revised Code provides statutory authority for member and employer contributions. For 2013, member and employer contribution rates were consistent across all three plans. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Tradition Pension Plan.

The 2013 member contribution rates were 10.0% for members in state and local classifications. Public safety and law enforcement members contributed 12.0% and 12.6% respectively. Effective January 1, 2014, the member contribution rates for public safety and law enforcement members increased to 12.0% and 13.0%, respectively.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 12 – DEFINED BENEFIT PENSION PLANS (Continued)

The 2013 employer contribution rate for local government employer units was 14.00% of covered payroll. The law enforcement and public safety division employer contribution rate was 18.10% of covered payroll. The County's contributions to the Ohio PERS for the years ending December 31, 2013, 2012, and 2011 were \$3,388,361, \$3,691,089 and \$3,697,324, respectively, for employees of the County and \$849,457, \$995,727 and \$1,008,900, respectively, for law enforcement officers, which were equal to the required contributions for each year.

B. State Teachers Retirement System

Plan Description - The teachers who work for the Board of Developmental Disabilities participate in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing, multiple employer public employee retirement plan. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that may be obtained by writing to STRS Ohio, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Ohio Web site at www.strsoh.org.

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

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

Funding Policy - For the fiscal year ended June 30, 2013, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. For fiscal year 2012, the portion used to fund pension obligations was also 13 percent. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 12 – DEFINED BENEFIT PENSION PLANS (Continued)

The County's required contributions for pension obligations to STRS Ohio for the fiscal years ended June 30, 2013, 2012, and 2011 were \$17,961, \$17,660, and \$20,025 respectively; which were equal to the required contributions for each year.

C. Social Security System

Effective July 1, 1991, all employees not otherwise covered by the School Employees Retirement System or the State Teachers Retirement System of Ohio have an option to choose Social Security or the School Retirement System. As of June 30, 2013, no members of the Board of Education have elected Social Security. The contribution rate is 6.2 percent of wages.

NOTE 13 - POSTEMPLOYMENT BENEFITS

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

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

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

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

In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described GASB Statement 45.

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

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 13 - POSTEMPLOYMENT BENEFITS (Continued)

Funding Policy. The Ohio Revised Code provides statutory authority requiring public employers to fund post retirement health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post retirement health care benefits.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2013, state and local employers contributed at a rate of 14.00% of covered payroll, and public safety and law enforcement employer units contributed at 18.10%. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active members do not make contributions to the OPEB Plan.

OPERS' Post Employment Health Care plan was established under, and is administered in accordance with, Internal Revenue Code 401(h). Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of post employment health care benefits. The portion of employer contribution allocated to the health care for members in the Traditional Plan was 1.0% during calendar year 2013. The portion of employer contributions allocated to health care for members in the Combined Plan was 1.0% during calendar year 2013. Effective January 1, 2014, the portion of employer contributions allocated to health care was raised to 2% for both plans, as recommended by the OPERS actuary. The OPERS Board of Trustees is also authorized to establish rules for the retiree, or their surviving beneficiaries, to pay a portion of the health care benefits provided. Payments amounts vary depending on the number of covered dependents and the coverage selected.

The County's contributions for health care to the OPERS for the years ending December 31, 2013, 2012, and 2011 were \$1,355,344, \$1,476,435 and \$1,478,930, respectively, for employees of the County and \$242,703, \$284,494 and \$286,213, respectively, for law enforcement officers, which were equal to the required contributions for each year.

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

B. State Teachers Retirement System

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

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 13 - POSTEMPLOYMENT BENEFITS (Continued)

Funding Policy – Ohio law authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2013, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. The County's contributions for health care for the fiscal years ended June 30, 2013, 2012, and 2011 were \$1,383, \$1,359, and \$1,540, respectively; which were equal to the required contributions for each year.

NOTE 14 - RISK MANAGEMENT

A. Insurance

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

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

Coverages provided by CORSA are as follows:

General	\$1,000,000
Auto	1,000,000
Errors and Omissions	1,000,000
Property	168,579,308
Equipment Breakdown	100,000,000
Crime	1,000,000
Excess Liability	10,000,000

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

The continued existence of CORSA is dependent upon the County's continued participation; however the County does not have an equity interest in CORSA. In 2013, the County contributed \$523,172. Complete financial statements can be obtained from the County Risk Sharing Authority, Inc. at 209 East State Street, Columbus, Ohio 43215.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 14 - RISK MANAGEMENT (Continued)

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

B. Shared Risk Pool

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

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

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

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

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 14 - RISK MANAGEMENT (Continued)

C. Self-Insurance

The County has established a medical, dental, and vision self-insurance program for employees. An internal service fund is used to account for this program. A liability of unpaid claims cost of \$767,553 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 2012 and 2013 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>
2012	\$1,087,895	\$11,413,916	(\$11,827,164)	\$674,647
2013	674,647	11,237,883	(11,144,977)	767,553

NOTE 15 – JOINT VENTURES

Mental Health and Recovery for Licking and Knox Counties Board (MHRLK) - The function of the MHRLK 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 2013, the County contributed \$3,659,257, which represents proceeds from the district wide tax levy. Complete financial statements can be obtained from the Mental Health and Recovery for Licking and Knox Counties, Newark, Ohio.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 16 - JOINTLY GOVERNED ORGANIZATIONS

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

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

The Coshocton-Fairfield-Licking-Perry Solid Waste District is governed and operated through three groups. A twelve member board of directors, comprised of three commissioners from each county, is responsible for the District's financial matters. Financial records are maintained by the Licking County Auditor and Treasurer. The District's sole revenue source is derived from a waste disposal fee for in-district and out-of-district waste. Although the County contributed amounts to the District at the time of its creation, no contributions were received from the County in 2013 and no future contributions by the County are anticipated. A twenty-one member policy committee, comprised of five members from each county and one at-large member appointed by the board of directors, is responsible for preparing the solid waste management plan of the District in conjunction with a sixteen-member Technical Advisory Council (members appointed by the policy committee). Continued existence of the District is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding. Complete financial statements can be obtained from the Coshocton-Fairfield-Licking-Perry Solid Waste District, 676 Price Road, Newark, Ohio 43055.

B. Licking County Cluster

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

LICKING COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013**

NOTE 16 - JOINTLY GOVERNED ORGANIZATIONS (Continued)

C. Multi-County Juvenile Rehabilitation Facility

The Multi-County Juvenile Rehabilitation Facility is a jointly governed organization. Participants are Licking, Muskingum, Coshocton, Knox, Delaware, Perry, and Morgan counties. The organization's purpose is to construct a multi-county juvenile rehabilitation facility in Perry County. The organization is governed by an advisory board consisting of the juvenile judge from each member county. The Perry County Juvenile Court judge has the authority to appoint a principal administrative officer (Director) with approval being made by the Board. The Board exercises total control, including budgeting, appropriating, contracting, and designating management. Perry County is the fiscal agent. The organization's revenues consist of state grants. Continued existence of the organization is not dependent on the County's continued participation and no equity interest exists. Complete financial information can be obtained from the Perry County Auditor's office.

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

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

E. Heath-Newark-Licking County Port Authority

The Heath-Newark-Licking County Port Authority (the "Port Authority") is a legally separate entity created pursuant to Ohio Revised Code Section 4582.21. The Port Authority was created by Licking County, the City of Heath, and the City of Newark. The Port Authority is governed by a nine member board. The County, the City of Heath and the City of Newark each appoint three members. The Port Authority was created to operate the Newark Air Force Base. The Port Authority derives revenues from operating leases with a private corporation to be used for Port Authority administrative expenses and for the maintenance of the airbase. The County did not contribute any money to the Port Authority in 2013. The continued existence of the Port Authority is not dependent on the County's continued participation and the County does not have an equity interest in or financial responsibility for the Port Authority. The Port Authority has self supporting revenue debt. Complete financial statements can be obtained from the Port Authority, 851 Irving Wick Drive West, Heath, Ohio 43056.

LICKING COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013**

NOTE 16 - JOINTLY GOVERNED ORGANIZATIONS (Continued)

F. Licking County Children and Families First Council

The Licking County Children and Families First Council (the “Council”) is a jointly governed organization created under Ohio Revised Code Section 121.37. The Council is made up of the following members: Director of the Licking Knox County Mental Health and Recovery Services Board, Director of the Licking County Alcoholism Prevention Program, Health Commissioner of the Licking County Health Department, Director of Licking County Human Services, Director of Family and Health Services, Director of Moundbuilders Guidance Center, Director of Family Counseling Services, Director of Licking County Coalition for Housing, Superintendent of the Licking County Board of Developmental Disabilities, Licking County Juvenile Court Judge, Superintendent of the Licking County Educational Services Center, the Superintendent of Newark City Schools, a representative of the City of Newark, a representative of the Licking Economic Action Development Study, a representative of the Licking County United Way, a representative from Family and Consumer Services, a representative of the County's Early Intervention Network, a representative of the Licking County Commissioners Office, the East District Family and Children First Coordinator and at least three individuals representing the interests of families of the County. When possible, the number of members representing families shall be equal to twenty percent of the Council's remaining membership. In 2013, the County contributed no monies to the Council. Continued existence of the Council is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding.

NOTE 17 - RELATED ORGANIZATION

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

NOTE 18 - RELATED PARTY TRANSACTIONS

LICCO, Inc., a discretely presented component unit of Licking County, received contributions from the County for facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its program. In 2013, these contributions were \$1,629,206.

The Licking County Regional Airport Authority, a discretely presented component unit of Licking County, received contributions for debt service retirement. In 2013, these contributions totaled \$20,000.

LICKING COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 19 - CONTINGENT LIABILITIES

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

NOTE 20 – RESTATEMENT OF FUND BALANCE

Beginning balance adjustments were necessary to reclassify the fund balance of the Board of Developmental Disabilities Capital Repair Fund from the Permanent Improvement Fund to the Developmental Disabilities Fund. The reclassification of the fund balance resulted in changes to beginning of year balances as detailed below:

	Developmental Disabilities	Permanent Improvement
Fund Balance, December 31, 2012	\$ 6,593,484	\$ 1,248,298
Reclassification of Fund	251,683	(251,683)
Fund Balance, Restated	6,845,167	996,615

NOTE 21 – CHANGE IN ACCOUNTING PRINCIPLES

For fiscal year 2013, the County has implemented the following:

GASB Statement No. 61 “The Financial Reporting Entity: Omnibus—an amendment of GASB Statements No. 14 and No. 34” improves financial reporting for a governmental financial reporting entity. The requirements of Statement No. 14, *The Financial Reporting Entity*, and the related financial reporting requirements of Statement No. 34, *Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments*, were amended to better meet user needs and to address reporting entity issues that have arisen since the issuance of those Statements. The implementation of this statement did not have a significant effect on the financial statements of the County.

GASB Statement No. 66 “Technical Corrections—2012—an amendment of GASB Statements No. 10 and No. 62” improves accounting and financial reporting for a governmental financial reporting entity by resolving conflicting guidance that resulted from the issuance of two pronouncements, Statements No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, and No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. The implementation of this statement did not have a significant effect on the financial statements of the County.

LICKING COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013**

NOTE 22 – NEW PRONOUNCEMENTS

GASB Statement No. 68 “Accounting and Financial Reporting for Pensions; an amendment of GASB Statement No. 27.” This Statement replaces the requirements of Statements No. 27 and No. 50 related to pension plans that are administered through trusts or equivalent arrangements. The requirements of Statements No. 27 and No. 50 remain applicable for pensions that are not administered as trusts or equivalent arrangements. The implementation of this Statement are effective for financial statements for fiscal years beginning after June 15, 2014.

NOTE 23 – SUBSEQUENT EVENT

On June 3, 2014, the County rolled over the Etna Parkway Improvement Bond Anticipation Notes. The new amount is \$2,880,000. In addition, the County also issued \$1,300,000 in bridge improvement bond anticipation notes. In total, the County issued \$4,180,000 in debt on June 3, 2014.

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SUPPLEMENTARY INFORMATION

LICKING COUNTY, OHIO
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

NONMAJOR SPECIAL REVENUE FUNDS

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

Dog and Kennel Fund

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

Real Estate Assessment Fund

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

Motor Vehicle and Gas Tax Fund

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

Adult Probation Fund

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

Planning Fund

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

Litter Control and Recycling Fund

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

Child Support Enforcement Fund

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

Indigent Guardianship Fund

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

Legal Research Fund

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

Computer Replacement Fund

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

Certificate of Title Fund

This fund accounts for revenues from fees retained by the Clerk of Courts to be used to pay costs incurred by the Clerk of Courts while processing titles. The Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balance are not presented because this fund is reported as part of the General Fund in accordance with generally accepted accounting principles.

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

County Recorder Equipment Fund

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

Concealed Handgun Licensing Fund

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

Sheriff Grants Fund

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

Local Delinquency Prevention Fund

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

Juvenile Indigent Alcohol Treatment Fund

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

Prosecutor Legal Services Fund

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

Community Based Facility Fund

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

Emergency Planning Fund

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

Granville South Sanitary Sewer Fund

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

Southwest Licking Watershed Fund

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

Johnstown-Monroe Sewer Fund

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

Conduct of Business Fund

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

Buildings and Flood Plain Fund

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

LICKING COUNTY, OHIO
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

Domestic Violence Fund

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

County Court Special Projects Fund

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

Indigent Counsel Fees Fund

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

Coroners Laboratory Fund

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

Delinquent Tax Collection Fund

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

Law Enforcement Fund

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

Open Space and Recreation Fund

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

Commissary Fund

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

911 Wireless Funding Fund

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

Department of Youth Services Fund

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

Transit Board Fund

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

Ditch Maintenance Fund

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

Homeland Security Grant Fund

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

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

Law Library Resources Fund

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

Domestic Court Special Projects Fund

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

Mediation Institutionalization Grant Fund

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

NONMAJOR DEBT SERVICE FUNDS

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

General Obligation Debt Fund

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

Special Assessment Debt Fund

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

NONMAJOR CAPITAL PROJECTS FUNDS

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

Road Projects Fund

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

Capital Grants Fund

This fund accounts for resources assigned for capital improvements.

Bike Path Fund

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

Computer Acquisition Fund

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

Special Assessment Construction Fund

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

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COMBINING STATEMENTS AND INDIVIDUAL FUND SCHEDULES

LICKING COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
AS OF DECEMBER 31, 2013

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:				
Equity in Pooled Cash and Investments	\$ 10,407,260	\$ 1,679,424	\$ 97,429	\$ 12,184,113
Cash and Cash Equivalents in Segregated Accounts	566,999	-	-	566,999
Receivables:				
Accounts	535,845	-	-	535,845
Intergovernmental	3,366,195	-	-	3,366,195
Special Assesments	8,440	258,953	-	267,393
Loans	3,181,338	-	-	3,181,338
Inventory of Supplies, at Cost	107,520	-	-	107,520
Total Assets	\$ 18,173,597	\$ 1,938,377	\$ 97,429	\$ 20,209,403
Liabilities:				
Accounts Payable	\$ 1,276,040	\$ -	\$ -	\$ 1,276,040
Accrued Wages and Benefits Payable	221,379	-	-	221,379
Intergovernmental Payable	164,327	-	-	164,327
Retainage Payable	26,683	-	-	26,683
Due To Other Funds	405,500	-	-	405,500
Advances From Other Funds	15,000	-	-	15,000
Total Liabilities	2,108,929	-	-	2,108,929
Deferred Inflows of Resources:				
Unavailable Revenue	2,290,735	258,953	-	2,549,688
Total Deferred Inflows of Resources	2,290,735	258,953	-	2,549,688
Fund Balances:				
Nonspendable	107,520	-	-	107,520
Restricted	13,604,502	1,679,424	97,429	15,381,355
Committed	61,911	-	-	61,911
Total Fund Balances	13,773,933	1,679,424	97,429	15,550,786
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 18,173,597	\$ 1,938,377	\$ 97,429	\$ 20,209,403

LICKING COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS FOR THE YEAR ENDED DECEMBER 31, 2013

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Intergovernmental	\$ 14,264,409	\$ 3,770	\$ -	\$ 14,268,179
Investment Earnings	1,273	-	-	1,273
Licenses and Permits	633,541	-	-	633,541
Fines and Forfeitures	488,359	-	-	488,359
Special Assessments	105,860	31,947	-	137,807
Charges for Services	5,500,619	-	-	5,500,619
Miscellaneous	143,412	-	43	143,455
Total Revenues	<u>21,137,473</u>	<u>35,717</u>	<u>43</u>	<u>21,173,233</u>
Expenditures:				
Current:				
Governmental Activities:				
Public Safety	4,081,905	-	-	4,081,905
Health	548,232	-	-	548,232
Human Services	3,071,313	-	-	3,071,313
Community and Economic Development	936,929	-	-	936,929
Public Works	7,963,304	-	-	7,963,304
General Government	6,435,663	-	-	6,435,663
Capital Outlay	-	-	52,436	52,436
Debt service:				
Principal Retirement	-	3,821,884	-	3,821,884
Interest and Fiscal Charges	35,900	458,512	-	494,412
Bond Issuance Costs	-	19,199	-	19,199
Total Expenditures	<u>23,073,246</u>	<u>4,299,595</u>	<u>52,436</u>	<u>27,425,277</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,935,773)	(4,263,878)	(52,393)	(6,252,044)
Other Financing Sources (Uses):				
Issuance of Notes	500,000	2,885,000	-	3,385,000
Premium on Notes	-	17,166	-	17,166
Transfers In	1,122,224	1,282,180	50,000	2,454,404
Transfers Out	(46,187)	-	-	(46,187)
Total Other Financing Sources (Uses)	<u>1,576,037</u>	<u>4,184,346</u>	<u>50,000</u>	<u>5,810,383</u>
Net Change in Fund Balances	(359,736)	(79,532)	(2,393)	(441,661)
Fund Balance at Beginning of Year	14,162,536	1,758,956	99,822	16,021,314
Increase (Decrease) in Inventory	(28,867)	-	-	(28,867)
Fund Balance at End of Year	<u>\$ 13,773,933</u>	<u>\$ 1,679,424</u>	<u>\$ 97,429</u>	<u>\$ 15,550,786</u>

LICKING COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AS OF DECEMBER 31, 2013

	<u>Dog and Kennel</u>	<u>Real Estate Assessment</u>	<u>Motor Vehicle and Gasoline Tax</u>	<u>Adult Probation</u>
Assets:				
Equity in Pooled Cash and Investments	\$ 530,992	\$ 1,754,289	\$ 1,312,034	\$ 272,976
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Receivables:				
Accounts	9,694	-	23,003	3,239
Intergovernmental	-	-	3,237,259	-
Special Assesments	-	-	-	-
Loans	-	-	-	-
Inventory of Supplies, at Cost	4,100	-	98,316	-
Total Assets	<u>\$ 544,786</u>	<u>\$ 1,754,289</u>	<u>\$ 4,670,612</u>	<u>\$ 276,215</u>
Liabilities:				
Accounts Payable	\$ 15,256	\$ 31,420	\$ 292,456	\$ 4,294
Accrued Wages and Benefits Payable	5,515	27,011	76,742	5,890
Intergovernmental Payable	4,683	21,368	59,495	4,522
Retainage Payable	-	-	-	-
Due To Other Funds	-	-	405,500	-
Advances From Other Funds	-	-	-	-
Total Liabilities	<u>25,454</u>	<u>79,799</u>	<u>834,193</u>	<u>14,706</u>
Deferred Inflows of Resources:				
Unavailable Revenue	-	-	2,180,232	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>2,180,232</u>	<u>-</u>
Fund Balances:				
Nonspendable	4,100	-	98,316	-
Restricted	515,232	1,674,490	1,557,871	261,509
Committed	-	-	-	-
Total Fund Balances	<u>519,332</u>	<u>1,674,490</u>	<u>1,656,187</u>	<u>261,509</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 544,786</u>	<u>\$ 1,754,289</u>	<u>\$ 4,670,612</u>	<u>\$ 276,215</u>

<u>Planning</u>	<u>Litter Control and Recycling</u>	<u>Child Support Enforcement</u>	<u>Indigent Guardianship</u>	<u>Legal Research</u>	<u>Computer Replacement</u>
\$ 750,573	\$ 300,144	\$ 454,999	\$ 1,967	\$ 119,169	\$ 88,366
26,683	-	-	-	-	-
20,257	8,660	55,386	1,243	10,343	2,136
14,368	80	23	-	-	-
-	-	-	-	-	-
3,181,338	-	-	-	-	-
-	-	3,033	-	-	-
<u>\$ 3,993,219</u>	<u>\$ 308,884</u>	<u>\$ 513,441</u>	<u>\$ 3,210</u>	<u>\$ 129,512</u>	<u>\$ 90,502</u>
\$ 72,136	\$ 199,186	\$ 9,709	\$ 1,495	\$ 199	\$ 2,520
6,803	1,424	56,574	-	-	-
5,188	1,462	41,511	-	-	-
26,683	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>110,810</u>	<u>202,072</u>	<u>107,794</u>	<u>1,495</u>	<u>199</u>	<u>2,520</u>
20,257	-	-	-	-	-
<u>20,257</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	3,033	-	-	-
3,862,152	106,812	402,614	1,715	129,313	87,982
-	-	-	-	-	-
<u>3,862,152</u>	<u>106,812</u>	<u>405,647</u>	<u>1,715</u>	<u>129,313</u>	<u>87,982</u>
<u>\$ 3,993,219</u>	<u>\$ 308,884</u>	<u>\$ 513,441</u>	<u>\$ 3,210</u>	<u>\$ 129,512</u>	<u>\$ 90,502</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AS OF DECEMBER 31, 2013

	Concealed Handgun Licensing	Sheriff Grants	Local Delinquency Prevention	Juvenile Indigent Alcohol Treatment
Assets:				
Equity in Pooled Cash and Investments	\$ 113,090	\$ 71,687	\$ 646	\$ 10,600
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Receivables:				
Accounts	-	-	-	253
Intergovernmental	-	22,878	-	-
Special Assesments	-	-	-	-
Loans	-	-	-	-
Inventory of Supplies, at Cost	-	-	-	-
Total Assets	<u>\$ 113,090</u>	<u>\$ 94,565</u>	<u>\$ 646</u>	<u>\$ 10,853</u>
Liabilities:				
Accounts Payable	\$ 9,324	\$ -	\$ -	\$ -
Accrued Wages and Benefits Payable	2,019	13,051	-	-
Intergovernmental Payable	1,041	6,074	-	-
Retainage Payable	-	-	-	-
Due To Other Funds	-	-	-	-
Advances From Other Funds	-	-	-	-
Total Liabilities	<u>12,384</u>	<u>19,125</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources:				
Unavailable Revenue	-	22,878	-	85
Total Deferred Inflows of Resources	<u>-</u>	<u>22,878</u>	<u>-</u>	<u>85</u>
Fund Balances:				
Nonspendable	-	-	-	-
Restricted	100,706	52,562	646	10,768
Committed	-	-	-	-
Total Fund Balances	<u>100,706</u>	<u>52,562</u>	<u>646</u>	<u>10,768</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 113,090</u>	<u>\$ 94,565</u>	<u>\$ 646</u>	<u>\$ 10,853</u>

<u>Prosecutor Legal Services</u>	<u>Community Based Facility</u>	<u>Emergency Planning</u>	<u>Granville South Sanitary Sewer</u>	<u>Southwest Licking Watershed</u>	<u>Johnstown- Monroe Sewer</u>
\$ 2,940	\$ 3,716	\$ 38,339	\$ 42,155	\$ 23	\$ 60,329
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 2,940</u>	<u>\$ 3,716</u>	<u>\$ 38,339</u>	<u>\$ 42,155</u>	<u>\$ 23</u>	<u>\$ 60,329</u>
\$ -	\$ -	\$ 7,882	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>7,882</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,940	3,716	30,457	42,155	23	60,329
-	-	-	-	-	-
<u>2,940</u>	<u>3,716</u>	<u>30,457</u>	<u>42,155</u>	<u>23</u>	<u>60,329</u>
<u>\$ 2,940</u>	<u>\$ 3,716</u>	<u>\$ 38,339</u>	<u>\$ 42,155</u>	<u>\$ 23</u>	<u>\$ 60,329</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AS OF DECEMBER 31, 2013

	<u>Conduct of Business</u>	<u>Building and Flood Plain</u>	<u>Domestic Violence</u>	<u>County Court Special Projects</u>
Assets:				
Equity in Pooled Cash and Investments	\$ 4,684	\$ 16,805	\$ 20,185	\$ 239,229
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Receivables:				
Accounts	56	-	2,285	4,003
Intergovernmental	-	-	-	-
Special Assessments	-	-	-	-
Loans	-	-	-	-
Inventory of Supplies, at Cost	-	-	-	-
Total Assets	<u>\$ 4,740</u>	<u>\$ 16,805</u>	<u>\$ 22,470</u>	<u>\$ 243,232</u>
Liabilities:				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Accrued Wages and Benefits Payable	-	-	-	-
Intergovernmental Payable	-	-	-	-
Retainage Payable	-	-	-	-
Due To Other Funds	-	-	-	-
Advances From Other Funds	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources:				
Unavailable Revenue	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:				
Nonspendable	-	-	-	-
Restricted	4,740	16,805	22,470	243,232
Committed	-	-	-	-
Total Fund Balances	<u>4,740</u>	<u>16,805</u>	<u>22,470</u>	<u>243,232</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 4,740</u>	<u>\$ 16,805</u>	<u>\$ 22,470</u>	<u>\$ 243,232</u>

Indigent Counsel Fees	Coroners Laboratory	Delinquent Tax Collection	Law Enforcement	Open Space and Recreation	Commissary
\$ 21,578	\$ 218,693	\$ 407,000	\$ 202,586	\$ 61,911	\$ -
-	-	-	446,853	-	93,463
-	-	-	2,753	-	-
-	-	-	17,514	-	-
-	-	-	-	-	-
-	2,071	-	-	-	-
<u>\$ 21,578</u>	<u>\$ 220,764</u>	<u>\$ 407,000</u>	<u>\$ 669,706</u>	<u>\$ 61,911</u>	<u>\$ 93,463</u>
\$ -	\$ 16,646	\$ 15,657	\$ -	\$ -	\$ -
-	-	5,291	-	-	-
-	-	3,458	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	16,646	24,406	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	2,071	-	-	-	-
21,578	202,047	382,594	669,706	-	93,463
-	-	-	-	61,911	-
<u>21,578</u>	<u>204,118</u>	<u>382,594</u>	<u>669,706</u>	<u>61,911</u>	<u>93,463</u>
<u>\$ 21,578</u>	<u>\$ 220,764</u>	<u>\$ 407,000</u>	<u>\$ 669,706</u>	<u>\$ 61,911</u>	<u>\$ 93,463</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AS OF DECEMBER 31, 2013

	911 Wireless Funding	Department of Youth Services	Transit Board	Ditch Maintenance
Assets:				
Equity in Pooled Cash and Investments	\$ 1,073,862	\$ 644,208	\$ 676,821	\$ 592,256
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Receivables:				
Accounts	-	-	391,309	-
Intergovernmental	-	58,843	-	-
Special Assesments	-	-	-	8,440
Loans	-	-	-	-
Inventory of Supplies, at Cost	-	-	-	-
Total Assets	<u>\$ 1,073,862</u>	<u>\$ 703,051</u>	<u>\$ 1,068,130</u>	<u>\$ 600,696</u>
Liabilities:				
Accounts Payable	\$ 77,638	\$ 634	\$ 513,476	\$ -
Accrued Wages and Benefits Payable	-	8,333	11,679	-
Intergovernmental Payable	-	6,164	8,577	-
Retainage Payable	-	-	-	-
Due To Other Funds	-	-	-	-
Advances From Other Funds	-	-	-	11,000
Total Liabilities	<u>77,638</u>	<u>15,131</u>	<u>533,732</u>	<u>11,000</u>
Deferred Inflows of Resources:				
Unavailable Revenue	-	58,843	-	8,440
Total Deferred Inflows of Resources	<u>-</u>	<u>58,843</u>	<u>-</u>	<u>8,440</u>
Fund Balances:				
Nonspendable	-	-	-	-
Restricted	996,224	629,077	534,398	581,256
Committed	-	-	-	-
Total Fund Balances	<u>996,224</u>	<u>629,077</u>	<u>534,398</u>	<u>581,256</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,073,862</u>	<u>\$ 703,051</u>	<u>\$ 1,068,130</u>	<u>\$ 600,696</u>

Homeland Security Grant	Law Library Resources	Domestic Court Special Projects	Mediation Insttutionalization Grant	Total Nonmajor Special Revenue Funds
\$ 42,574	\$ 72,328	\$ 103,190	\$ 80,316	\$ 10,407,260
-	-	-	-	566,999
-	-	1,225	-	535,845
15,230	-	-	-	3,366,195
-	-	-	-	8,440
-	-	-	-	3,181,338
-	-	-	-	107,520
<u>\$ 57,804</u>	<u>\$ 72,328</u>	<u>\$ 104,415</u>	<u>\$ 80,316</u>	<u>\$ 18,173,597</u>
\$ -	\$ 5,228	\$ -	\$ 884	\$ 1,276,040
-	639	-	408	221,379
-	526	-	258	164,327
-	-	-	-	26,683
-	-	-	-	405,500
-	-	-	4,000	15,000
-	<u>6,393</u>	-	<u>5,550</u>	<u>2,108,929</u>
-	-	-	-	2,290,735
-	-	-	-	<u>2,290,735</u>
-	-	-	-	107,520
57,804	65,935	104,415	74,766	13,604,502
-	-	-	-	61,911
<u>57,804</u>	<u>65,935</u>	<u>104,415</u>	<u>74,766</u>	<u>13,773,933</u>
<u>\$ 57,804</u>	<u>\$ 72,328</u>	<u>\$ 104,415</u>	<u>\$ 80,316</u>	<u>\$ 18,173,597</u>

LICKING COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Dog and Kennel</u>	<u>Real Estate Assessment</u>	<u>Motor Vehicle and Gasoline Tax</u>	<u>Adult Probation</u>
Revenues:				
Intergovernmental	\$ -	\$ -	\$ 7,554,251	\$ 463,876
Investment Earnings	-	-	-	-
Licenses and Permits	432,830	-	-	-
Fines and Forfeitures	41,013	-	270,788	-
Special Assessments	-	-	-	-
Charges for Services	52,802	1,429,573	-	52,578
Miscellaneous	14,860	-	107,616	-
Total Revenues	<u>541,505</u>	<u>1,429,573</u>	<u>7,932,655</u>	<u>516,454</u>
Expenditures:				
Current:				
Governmental Activities:				
Public Safety	-	-	-	500,158
Health	548,232	-	-	-
Human Services	-	-	-	-
Community and Economic Development	-	-	-	-
Public Works	-	-	7,635,526	-
General Government	-	2,207,644	-	-
Debt service:				
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	<u>548,232</u>	<u>2,207,644</u>	<u>7,635,526</u>	<u>500,158</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,727)	(778,071)	297,129	16,296
Other Financing Sources (Uses):				
Issuance of Notes	-	-	-	-
Transfers In	-	-	405,500	-
Transfers Out	-	-	(46,187)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>359,313</u>	<u>-</u>
Net Change in Fund Balances	(6,727)	(778,071)	656,442	16,296
Fund Balance at Beginning of Year	521,959	2,452,561	1,034,027	245,213
Increase (Decrease) in Inventory	4,100	-	(34,282)	-
Fund Balance at End of Year	<u>\$ 519,332</u>	<u>\$ 1,674,490</u>	<u>\$ 1,656,187</u>	<u>\$ 261,509</u>

<u>Planning</u>	<u>Litter Control and Recycling</u>	<u>Child Support Enforcement</u>	<u>Indigent Guardianship</u>	<u>Legal Research</u>	<u>Computer Replacement</u>
\$ 572,439	\$ 280,771	\$ 2,177,560	\$ -	\$ -	\$ -
1,273	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
26,800	-	561,228	21,005	117,103	34,227
16,111	874	-	-	-	-
<u>616,623</u>	<u>281,645</u>	<u>2,738,788</u>	<u>21,005</u>	<u>117,103</u>	<u>34,227</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	3,053,596	-	-	-
936,929	-	-	-	-	-
-	274,718	-	-	-	-
-	-	-	20,871	103,613	23,882
35,900	-	-	-	-	-
<u>972,829</u>	<u>274,718</u>	<u>3,053,596</u>	<u>20,871</u>	<u>103,613</u>	<u>23,882</u>
(356,206)	6,927	(314,808)	134	13,490	10,345
-	-	-	-	-	-
336,286	-	350,000	-	8,000	-
-	-	-	-	-	-
<u>336,286</u>	<u>-</u>	<u>350,000</u>	<u>-</u>	<u>8,000</u>	<u>-</u>
(19,920)	6,927	35,192	134	21,490	10,345
3,882,072	99,885	369,636	1,581	107,823	77,637
-	-	819	-	-	-
<u>\$ 3,862,152</u>	<u>\$ 106,812</u>	<u>\$ 405,647</u>	<u>\$ 1,715</u>	<u>\$ 129,313</u>	<u>\$ 87,982</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	Concealed Handgun Licensing	Sheriff Grants	Local Delinquency Prevention	Juvenile Indigent Alcohol Treatment
Revenues:				
Intergovernmental	\$ -	\$ 303,014	\$ -	\$ -
Investment Earnings	-	-	-	-
Licenses and Permits	161,766	-	-	-
Fines and Forfeitures	-	-	-	1,470
Special Assessments	-	-	-	-
Charges for Services	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>161,766</u>	<u>303,014</u>	<u>-</u>	<u>1,470</u>
Expenditures:				
Current:				
Governmental Activities:				
Public Safety	158,556	300,985	-	-
Health	-	-	-	-
Human Services	-	-	-	-
Community and Economic Development	-	-	-	-
Public Works	-	-	-	-
General Government	-	-	-	-
Debt service:				
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	<u>158,556</u>	<u>300,985</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,210	2,029	-	1,470
Other Financing Sources (Uses):				
Issuance of Notes	-	-	-	-
Transfers In	-	771	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>771</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	3,210	2,800	-	1,470
Fund Balance at Beginning of Year	97,496	49,762	646	9,298
Increase (Decrease) in Inventory	-	-	-	-
Fund Balance at End of Year	<u>\$ 100,706</u>	<u>\$ 52,562</u>	<u>\$ 646</u>	<u>\$ 10,768</u>

<u>Prosecutor Legal Services</u>	<u>Community Based Facility</u>	<u>Emergency Planning</u>	<u>Granville South Sanitary Sewer</u>	<u>Southwest Licking Watershed</u>	<u>Johnstown- Monroe Sewer</u>
\$ -	\$ 3,716	\$ 1,365	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
420	-	-	-	-	-
-	-	3,951	-	-	-
<u>420</u>	<u>3,716</u>	<u>5,316</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	26,592	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>26,592</u>	<u>-</u>	<u>-</u>	<u>-</u>
420	3,716	(21,276)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
420	3,716	(21,276)	-	-	-
2,520	-	51,733	42,155	23	60,329
-	-	-	-	-	-
<u>\$ 2,940</u>	<u>\$ 3,716</u>	<u>\$ 30,457</u>	<u>\$ 42,155</u>	<u>\$ 23</u>	<u>\$ 60,329</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	Conduct of Business	Building and Flood Plain	Domestic Violence	County Court Special Projects
Revenues:				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment Earnings	-	-	-	-
Licenses and Permits	1,002	-	37,943	-
Fines and Forfeitures	-	-	-	50,412
Special Assessments	-	-	-	-
Charges for Services	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>1,002</u>	<u>-</u>	<u>37,943</u>	<u>50,412</u>
Expenditures:				
Current:				
Governmental Activities:				
Public Safety	-	-	-	-
Health	-	-	-	-
Human Services	-	-	17,717	-
Community and Economic Development	-	-	-	-
Public Works	-	-	-	-
General Government	1,200	-	-	25,931
Debt service:				
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	<u>1,200</u>	<u>-</u>	<u>17,717</u>	<u>25,931</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(198)	-	20,226	24,481
Other Financing Sources (Uses):				
Issuance of Notes	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(198)	-	20,226	24,481
Fund Balance at Beginning of Year	4,938	16,805	2,244	218,751
Increase (Decrease) in Inventory	-	-	-	-
Fund Balance at End of Year	<u>\$ 4,740</u>	<u>\$ 16,805</u>	<u>\$ 22,470</u>	<u>\$ 243,232</u>

<u>Indigent Counsel Fees</u>	<u>Coroners Laboratory</u>	<u>Delinquent Tax Collection</u>	<u>Law Enforcement</u>	<u>Open Space and Recreation</u>	<u>Commissary</u>
\$ -	\$ -	\$ -	\$ 399,030	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	52,657	-	-
-	-	-	-	-	-
-	157,118	401,067	-	-	266,217
-	-	-	-	-	-
<u>-</u>	<u>157,118</u>	<u>401,067</u>	<u>451,687</u>	<u>-</u>	<u>266,217</u>
-	-	-	477,872	-	287,051
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,158	179,888	273,363	-	-	-
-	-	-	-	-	-
<u>1,158</u>	<u>179,888</u>	<u>273,363</u>	<u>477,872</u>	<u>-</u>	<u>287,051</u>
(1,158)	(22,770)	127,704	(26,185)	-	(20,834)
-	-	-	-	-	-
-	-	-	21,667	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>21,667</u>	<u>-</u>	<u>-</u>
(1,158)	(22,770)	127,704	(4,518)	-	(20,834)
22,736	226,392	254,890	674,224	61,911	114,297
-	496	-	-	-	-
<u>\$ 21,578</u>	<u>\$ 204,118</u>	<u>\$ 382,594</u>	<u>\$ 669,706</u>	<u>\$ 61,911</u>	<u>\$ 93,463</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	911 Wireless Funding	Department of Youth Services	Transit Board	Ditch Maintenance
Revenues:				
Intergovernmental	\$ 312,423	\$ 496,855	\$ 1,382,949	\$ -
Investment Earnings	-	-	-	-
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	-
Special Assessments	-	-	-	105,860
Charges for Services	-	-	2,359,306	-
Miscellaneous	-	-	-	-
Total Revenues	<u>312,423</u>	<u>496,855</u>	<u>3,742,255</u>	<u>105,860</u>
Expenditures:				
Current:				
Governmental Activities:				
Public Safety	1,494,049	516,328	-	-
Health	-	-	-	-
Human Services	-	-	-	-
Community and Economic Development	-	-	-	-
Public Works	-	-	-	53,060
General Government	-	-	3,493,518	-
Debt service:				
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	<u>1,494,049</u>	<u>516,328</u>	<u>3,493,518</u>	<u>53,060</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,181,626)	(19,473)	248,737	52,800
Other Financing Sources (Uses):				
Issuance of Notes	500,000	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>500,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(681,626)	(19,473)	248,737	52,800
Fund Balance at Beginning of Year	1,677,850	648,550	285,661	528,456
Increase (Decrease) in Inventory	-	-	-	-
Fund Balance at End of Year	<u>\$ 996,224</u>	<u>\$ 629,077</u>	<u>\$ 534,398</u>	<u>\$ 581,256</u>

Homeland Security Grant	Law Library Resources	Domestic Court Special Projects	Mediation Instutionalization Grant	Total Nonmajor Special Revenue Funds
\$ 316,160	\$ -	\$ -	\$ -	\$ 14,264,409
-	-	-	-	1,273
-	-	-	-	633,541
-	71,843	-	176	488,359
-	-	-	-	105,860
-	-	21,175	-	5,500,619
-	-	-	-	143,412
<u>316,160</u>	<u>71,843</u>	<u>21,175</u>	<u>176</u>	<u>21,137,473</u>
320,314	-	-	-	4,081,905
-	-	-	-	548,232
-	-	-	-	3,071,313
-	-	-	-	936,929
-	-	-	-	7,963,304
-	77,452	-	27,143	6,435,663
-	-	-	-	35,900
<u>320,314</u>	<u>77,452</u>	<u>-</u>	<u>27,143</u>	<u>23,073,246</u>
(4,154)	(5,609)	21,175	(26,967)	(1,935,773)
-	-	-	-	500,000
-	-	-	-	1,122,224
-	-	-	-	(46,187)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,576,037</u>
(4,154)	(5,609)	21,175	(26,967)	(359,736)
61,958	71,544	83,240	101,733	14,162,536
-	-	-	-	(28,867)
<u>\$ 57,804</u>	<u>\$ 65,935</u>	<u>\$ 104,415</u>	<u>\$ 74,766</u>	<u>\$ 13,773,933</u>

LICKING COUNTY, OHIO
 COMBINING BALANCE SHEET
 NONMAJOR DEBT SERVICE FUNDS
 AS OF DECEMBER 31, 2013

	GO Bond Retirement Fund	SA Bond Retirement Fund	Total Nonmajor Debt Service Funds
Assets:			
Equity in Pooled Cash and Investments	\$ 1,626,375	\$ 53,049	\$ 1,679,424
Receivables:			
Special Assessments	-	258,953	258,953
Total Assets	<u>\$ 1,626,375</u>	<u>\$ 312,002</u>	<u>\$ 1,938,377</u>
Liabilities:			
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Deferred Inflows of Resources:			
Unavailable Revenue	-	258,953	258,953
Total Deferred Inflows of Resources	<u>-</u>	<u>258,953</u>	<u>258,953</u>
Fund Balances:			
Restricted	1,626,375	53,049	1,679,424
Total Fund Balances	<u>1,626,375</u>	<u>53,049</u>	<u>1,679,424</u>
Total Liabilities and Fund Balances	<u>\$ 1,626,375</u>	<u>\$ 312,002</u>	<u>\$ 1,938,377</u>

LICKING COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	GO Bond Retirement Fund	SA Bond Retirement Fund	Total Nonmajor Debt Service Funds
Revenues:			
Intergovernmental	\$ 3,770	\$ -	\$ 3,770
Special Assessments	-	31,947	31,947
Total Revenues	<u>3,770</u>	<u>31,947</u>	<u>35,717</u>
Expenditures:			
Debt service:			
Principal Retirement	3,794,832	27,052	3,821,884
Interest and Fiscal Charges	439,838	18,674	458,512
Bond Issuance Costs	19,199	-	19,199
Total Expenditures	<u>4,253,869</u>	<u>45,726</u>	<u>4,299,595</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,250,099)	(13,779)	(4,263,878)
Other Financing Sources (Uses):			
Issuance of Notes	2,885,000	-	2,885,000
Premium on Notes	17,166	-	17,166
Transfers In	1,282,180	-	1,282,180
Total Other Financing Sources (Uses)	<u>4,184,346</u>	<u>-</u>	<u>4,184,346</u>
Net Change in Fund Balances	(65,753)	(13,779)	(79,532)
Fund Balance at Beginning of Year	1,692,128	66,828	1,758,956
Fund Balance at End of Year	<u>\$ 1,626,375</u>	<u>\$ 53,049</u>	<u>\$ 1,679,424</u>

LICKING COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
AS OF DECEMBER 31, 2013

	<u>Road Projects Fund</u>	<u>Capital Grants Fund</u>	<u>Bike Path Fund</u>	<u>Computer Acquisition Fund</u>
Assets:				
Equity in Pooled Cash and Investments	\$ 33,587	\$ 5,753	\$ 33,529	\$ 13,575
Total Assets	<u>\$ 33,587</u>	<u>\$ 5,753</u>	<u>\$ 33,529</u>	<u>\$ 13,575</u>
Liabilities:				
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Deferred Inflows of Resources:				
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:				
Restricted	<u>33,587</u>	<u>5,753</u>	<u>33,529</u>	<u>13,575</u>
Total Fund Balances	<u>33,587</u>	<u>5,753</u>	<u>33,529</u>	<u>13,575</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 33,587</u>	<u>\$ 5,753</u>	<u>\$ 33,529</u>	<u>\$ 13,575</u>

<u>Special Assesment Construction Fund</u>	<u>Total Capital Projects Funds</u>
\$ 10,985	\$ 97,429
<u>\$ 10,985</u>	<u>\$ 97,429</u>
<u>\$ -</u>	<u>\$ -</u>
<u>-</u>	<u>-</u>
<u>10,985</u>	<u>97,429</u>
<u>10,985</u>	<u>97,429</u>
<u>\$ 10,985</u>	<u>\$ 97,429</u>

LICKING COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Road Projects Fund</u>	<u>Capital Grants Fund</u>	<u>Bike Path Fund</u>	<u>Computer Acquisition Fund</u>
Revenues:				
Miscellaneous	\$ 43	\$ -	\$ -	\$ -
Total Revenues	<u>43</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:				
Capital Outlay	-	-	52,436	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>52,436</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	43	-	(52,436)	-
Other Financing Sources (Uses):				
Transfers In	-	-	50,000	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>-</u>
Net Change in Fund Balances	43	-	(2,436)	-
Fund Balance at Beginning of Year	33,544	5,753	35,965	13,575
Fund Balance at End of Year	<u>\$ 33,587</u>	<u>\$ 5,753</u>	<u>\$ 33,529</u>	<u>\$ 13,575</u>

Special Assesment Construction Fund	Total Capital Projects Funds
\$ -	\$ 43
-	43
-	52,436
-	52,436
-	(52,393)
-	50,000
-	50,000
-	(2,393)
10,985	99,822
\$ 10,985	\$ 97,429

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
MAJOR FUNDS - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Sales Taxes	\$ 25,875,000	\$ 25,875,000	\$ 27,879,964	\$ 2,004,964
Property Taxes	6,793,461	6,793,461	7,090,589	297,128
Intergovernmental	4,298,538	4,298,538	5,140,975	842,437
Investment Earnings	343,150	343,150	264,603	(78,547)
Licenses and Permits	8,900	8,900	8,858	(42)
Fines and Forfeitures	154,500	154,500	136,838	(17,662)
Charges for Services	5,516,000	5,516,000	6,502,444	986,444
Miscellaneous	1,147,973	1,147,973	1,418,038	270,065
Total Revenues	44,137,522	44,137,522	48,442,309	4,304,787
Expenditures:				
<u>Public Safety:</u>				
911 Emergency Dispatchers:				
Personal Services	1,333,527	1,219,573	1,201,865	17,708
Materials and Supplies	5,040	5,305	5,023	282
Contractual Services	126,327	101,610	95,543	6,067
Other Expenditures	1,732	1,480	1,480	-
Capital Outlay	187,979	326,637	286,781	39,856
Total 911 Emergency Dispatchers	1,654,605	1,654,605	1,590,692	63,913
Adult Probation:				
Personal Services	499,060	517,809	515,959	1,850
Total Adult Probation	499,060	517,809	515,959	1,850
Coroner:				
Personal Services	372,119	385,241	385,090	151
Contractual Services	162,728	161,576	160,250	1,326
Total Coroner:	534,847	546,817	545,340	1,477
Emergency Management:				
Personal Services	110,556	99,206	97,073	2,133
Materials and Supplies	3,362	2,362	2,067	295
Contractual Services	11,278	7,078	6,892	186
Other Expenditures	1,579	1,579	1,079	500
Capital Outlay	13,187	29,737	24,793	4,944
Total Emergency Management	139,962	139,962	131,904	8,058
Miscellaneous Transfer:				
Personal Services	215,888	215,888	214,645	1,243
Total Miscellaneous Transfer	215,888	215,888	214,645	1,243
Sheriff:				
Personal Services	14,272,008	14,172,895	13,643,094	529,801
Materials and Supplies	931,492	1,042,842	951,138	91,704
Contractual Services	1,415,016	1,355,016	1,334,919	20,097
Other Expenditures	18,786	18,786	16,382	2,404
Capital Outlay	462,359	512,359	487,342	25,017
Total Sheriff	17,099,661	17,101,898	16,432,875	669,023
Total Public Safety	20,144,023	20,176,979	19,431,415	745,564

(Continued)

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
MAJOR FUNDS - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

<u>Health:</u>				
Health and Welfare:				
Contractual Services	350,200	396,560	396,360	200
Total Health and Welfare	<u>350,200</u>	<u>396,560</u>	<u>396,360</u>	<u>200</u>
Miscellaneous Transfer:				
Other Expenditures	59,246	59,246	58,266	980
Total Miscellaneous Transfer	<u>59,246</u>	<u>59,246</u>	<u>58,266</u>	<u>980</u>
Registration of Vital Statistics:				
Other Expenditures	2,000	2,000	-	2,000
Total Registration of Vital Statistics	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Total Health	<u>411,446</u>	<u>457,806</u>	<u>454,626</u>	<u>3,180</u>
<u>Human Services:</u>				
Indigent Fees:				
Contractual Services	1,351,000	1,351,000	1,202,034	148,966
Total Indigent Fees	<u>1,351,000</u>	<u>1,351,000</u>	<u>1,202,034</u>	<u>148,966</u>
Miscellaneous Transfer:				
Other Expenditures	85,294	85,294	82,167	3,127
Total Miscellaneous Transfer	<u>85,294</u>	<u>85,294</u>	<u>82,167</u>	<u>3,127</u>
Veterans Service Commission:				
Personal Services	379,245	389,265	386,453	2,812
Materials and Supplies	57,418	57,418	56,028	1,390
Contractual Services	1,459,042	1,323,022	1,283,066	39,956
Other Expenditures	166,803	292,803	284,534	8,269
Capital Outlay	10,589	10,589	10,089	500
Total Veterans Service Commission	<u>2,073,097</u>	<u>2,073,097</u>	<u>2,020,170</u>	<u>52,927</u>
Total Human Services	<u>3,509,391</u>	<u>3,509,391</u>	<u>3,304,371</u>	<u>205,020</u>
<u>Conservation and Recreation</u>				
Agriculture Transfer:				
Other Expenditures	352,356	352,356	352,256	100
Total Agriculture Transfer	<u>352,356</u>	<u>352,356</u>	<u>352,256</u>	<u>100</u>
Miscellaneous Transfer:				
Contractual Services	50,000	50,000	50,000	-
Total Miscellaneous Transfer	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Total Conservation and Recreation	<u>402,356</u>	<u>402,356</u>	<u>402,256</u>	<u>100</u>
<u>Community and Economic Development:</u>				
Miscellaneous Transfer:				
Other Expenditures	25,000	25,000	25,000	-
Capital Outlay	50,000	50,000	-	50,000
Total Miscellaneous Transfer	<u>75,000</u>	<u>75,000</u>	<u>25,000</u>	<u>50,000</u>
Total Community and Economic Development	<u>75,000</u>	<u>75,000</u>	<u>25,000</u>	<u>50,000</u>
<u>General Government:</u>				
Annexations:				
Other Expenditures	125	875	375	500
Total Annexations	<u>125</u>	<u>875</u>	<u>375</u>	<u>500</u>
Building Code:				
Personal Services	537,054	537,554	526,974	10,580
Materials and Supplies	57,217	63,352	61,655	1,697
Contractual Services	12,253	11,353	10,739	614
Other Expenditures	700	1,900	1,900	-
Capital Outlay	30,595	23,660	23,658	2
Total Building Code	<u>637,819</u>	<u>637,819</u>	<u>624,926</u>	<u>12,893</u>
Building Services:				
Personal Services	239,612	373,663	372,589	1,074
Materials and Supplies	45,000	65,289	64,242	1,047
Contractual Services	12,000	580	580	-
Capital Outlay	10,000	1,531	1,461	70
Total Building Services	<u>306,612</u>	<u>441,063</u>	<u>438,872</u>	<u>2,191</u>

(Continued)

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
MAJOR FUNDS - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

Bureau of Inspection:				
Contractual Services	140,950	140,950	136,950	4,000
Total Bureau of Inspection	<u>140,950</u>	<u>140,950</u>	<u>136,950</u>	<u>4,000</u>
Capital Improvements:				
Capital Outlay	622,077	1,085,803	985,810	99,993
Total Capital Improvements	<u>622,077</u>	<u>1,085,803</u>	<u>985,810</u>	<u>99,993</u>
Clerk of Courts:				
Personal Services	1,236,492	1,236,492	1,186,167	50,325
Materials and Supplies	30,258	30,258	28,238	2,020
Contractual Services	7,256	7,256	6,337	919
Other Expenditures	4,254	4,254	4,185	69
Total Clerk of Courts	<u>1,278,260</u>	<u>1,278,260</u>	<u>1,224,927</u>	<u>53,333</u>
Common Pleas Court:				
Personal Services	798,924	798,924	764,082	34,842
Materials and Supplies	10,376	10,376	6,484	3,892
Contractual Services	98,721	95,861	67,916	27,945
Other Expenditures	15,607	18,467	17,346	1,121
Total Common Pleas Court	<u>923,628</u>	<u>923,628</u>	<u>855,828</u>	<u>67,800</u>
County Treasurer:				
Personal Services	439,068	439,068	407,601	31,467
Materials and Supplies	15,200	8,807	7,280	1,527
Contractual Services	47,229	48,879	47,565	1,314
Other Expenditures	28,500	33,243	33,212	31
Total County Treasurer	<u>529,997</u>	<u>529,997</u>	<u>495,658</u>	<u>34,339</u>
County Auditor:				
Personal Services	684,526	682,561	682,449	112
Materials and Supplies	10,599	12,699	12,450	249
Contractual Services	43,383	58,333	58,332	1
Other Expenditures	1,222	1,212	1,144	68
Capital Outlay	21,500	22,425	22,416	9
Total County Auditor	<u>761,230</u>	<u>777,230</u>	<u>776,791</u>	<u>439</u>
County Board of Elections:				
Personal Services	617,058	617,058	586,837	30,221
Materials and Supplies	119,584	159,584	121,134	38,450
Contractual Services	396,980	381,980	298,783	83,197
Other Expenditures	1,500	1,500	810	690
Total County Board of Elections	<u>1,135,122</u>	<u>1,160,122</u>	<u>1,007,564</u>	<u>152,558</u>
County Commissioners:				
Personal Services	570,352	540,352	523,824	16,528
Contractual Services	3,157	3,157	2,297	860
Other Expenditures	12,000	11,000	10,859	141
Total County Commissioners	<u>585,509</u>	<u>554,509</u>	<u>536,980</u>	<u>17,529</u>
County Planning:				
Personal Services	365,445	363,543	330,290	33,253
Materials and Supplies	4,778	6,681	5,792	889
Contractual Services	81,701	81,700	56,410	25,290
Other Expenditures	6,136	6,136	5,053	1,083
Capital Outlay	14,426	14,426	14,246	180
Total County Planning	<u>472,486</u>	<u>472,486</u>	<u>411,791</u>	<u>60,695</u>
County Prosecutor:				
Personal Services	1,940,305	1,931,301	1,832,181	99,120
Materials and Supplies	9,866	10,866	5,193	5,673
Contractual Services	57,858	65,862	62,756	3,106
Other Expenditures	41,081	41,081	38,411	2,670
Total County Prosecutor	<u>2,049,110</u>	<u>2,049,110</u>	<u>1,938,541</u>	<u>110,569</u>

(Continued)

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
MAJOR FUNDS - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

County Recorder:				
Personal Services	420,615	420,615	361,497	59,118
Materials and Supplies	2,000	2,000	1,718	282
Contractual Services	6,321	6,321	2,097	4,224
Other Expenditures	2,500	2,500	2,499	1
Total County Recorder	<u>431,436</u>	<u>431,436</u>	<u>367,811</u>	<u>63,625</u>
Court of Appeals:				
Other Expenditures	25,000	30,379	30,379	-
Total Court of Appeals	<u>25,000</u>	<u>30,379</u>	<u>30,379</u>	<u>-</u>
Domestic Court:				
Personal Services	1,414,675	1,412,675	1,341,392	71,283
Materials and Supplies	4,839	4,839	3,232	1,607
Contractual Services	49,934	45,934	21,899	24,035
Other Expenditures	24,888	30,888	26,200	4,688
Total Domestic Court	<u>1,494,336</u>	<u>1,494,336</u>	<u>1,392,723</u>	<u>101,613</u>
Employee Recreation:				
Other Expenditures	5,210	5,210	4,215	995
Total Employee Recreation	<u>5,210</u>	<u>5,210</u>	<u>4,215</u>	<u>995</u>
Human Resources:				
Personal Services	323,476	318,476	297,825	20,651
Materials and Supplies	1,036	1,036	1,036	-
Contractual Services	14,936	11,136	10,396	740
Other Expenditures	4,557	13,357	12,048	1,309
Total Human Resources	<u>344,005</u>	<u>344,005</u>	<u>321,305</u>	<u>22,700</u>
Humane Officer:				
Personal Services	31,150	27,650	26,347	1,303
Other Expenditures	13,706	17,206	17,013	193
Total Humane Officer	<u>44,856</u>	<u>44,856</u>	<u>43,360</u>	<u>1,496</u>
Information Systems:				
Personal Services	734,911	749,411	711,536	37,875
Materials and Supplies	12,019	12,019	8,884	3,135
Contractual Services	459,424	504,424	384,403	120,021
Other Expenditures	200	200	-	200
Capital Outlay	121,333	146,333	141,692	4,641
Total Information Systems	<u>1,327,887</u>	<u>1,412,387</u>	<u>1,246,515</u>	<u>165,872</u>
Insurance/Pension/Taxes:				
Personal Services	425,000	425,000	290,837	134,163
Contractual Services	424,260	616,865	611,865	5,000
Total Insurance/Pension/Taxes	<u>849,260</u>	<u>1,041,865</u>	<u>902,702</u>	<u>139,163</u>
Juvenile Court:				
Personal Services	2,391,513	2,391,513	2,321,655	69,858
Materials and Supplies	8,538	8,538	7,046	1,492
Contractual Services	1,338,949	1,337,649	1,224,486	113,163
Other Expenditures	18,318	19,618	17,727	1,891
Total Juvenile Court	<u>3,757,318</u>	<u>3,757,318</u>	<u>3,570,914</u>	<u>186,404</u>
Maintenance & Operations:				
Personal Services	393,869	386,706	384,857	1,849
Materials and Supplies	489,362	485,710	469,684	16,026
Contractual Services	1,207,812	1,256,315	1,214,546	41,769
Other Expenditures	20,575	16,775	16,362	413
Capital Outlay	147,000	119,131	118,872	259
Total Maintenance & Operations	<u>2,258,618</u>	<u>2,264,637</u>	<u>2,204,321</u>	<u>60,316</u>

(Continued)

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
MAJOR FUNDS - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

Miscellaneous Transfer:				
Personal Services	29,573	30,033	30,033	-
Contractual Services	12,669	12,669	12,669	-
Other Expenditures	100,103	100,103	51,755	48,348
Capital Outlay	821	821	43	778
Total Miscellaneous Transfer	<u>143,166</u>	<u>143,626</u>	<u>94,500</u>	<u>49,126</u>
Municipal Court:				
Personal Services	189,284	187,645	185,980	1,665
Contractual Services	62,808	64,446	61,458	2,988
Total Municipal Court	<u>252,092</u>	<u>252,091</u>	<u>247,438</u>	<u>4,653</u>
Probate Court:				
Personal Services	364,340	364,340	329,674	34,666
Materials and Supplies	4,153	4,153	3,329	824
Contractual Services	11,296	11,296	5,864	5,432
Other Expenditures	12,723	12,723	9,798	2,925
Total Probate Court	<u>392,512</u>	<u>392,512</u>	<u>348,665</u>	<u>43,847</u>
Records Center:				
Personal Services	207,907	207,907	192,297	15,610
Materials and Supplies	9,087	10,287	9,908	379
Contractual Services	30,739	29,539	28,400	1,139
Other Expenditures	250	250	175	75
Capital Outlay	3,300	3,300	2,525	775
Total Records Center	<u>251,283</u>	<u>251,283</u>	<u>233,305</u>	<u>17,978</u>
Unanticipated Emergency:				
Other Expenditures	10,000	172,161	157,932	14,229
Total Unanticipated Emergency	<u>10,000</u>	<u>172,161</u>	<u>157,932</u>	<u>14,229</u>
Unclaimed Money:				
Other Expenditures	-	-	117,250	(117,250)
Total Unclaimed Money	<u>-</u>	<u>-</u>	<u>117,250</u>	<u>(117,250)</u>
Total General Government	<u>21,029,904</u>	<u>22,089,954</u>	<u>20,718,348</u>	<u>1,371,606</u>
Total Expenditures	<u>45,572,120</u>	<u>46,711,486</u>	<u>44,336,016</u>	<u>2,375,470</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,434,598)	(2,573,964)	4,106,293	6,680,257
Other Financing Sources (Uses):				
Advances In	-	-	211,647	211,647
Advances Out	(200,000)	(200,000)	(211,647)	(11,647)
Transfers In	95,000	95,000	95,000	-
Transfers Out	(3,956,313)	(3,825,562)	(3,522,651)	302,911
Total Other Financing Sources (Uses)	<u>(4,061,313)</u>	<u>(3,930,562)</u>	<u>(3,427,651)</u>	<u>502,911</u>
Net Change in Fund Balances	(5,495,911)	(6,504,526)	678,642	7,183,168
Fund Balance, Beginning of Year	9,173,673	9,173,673	9,173,673	-
Prior Year Encumbrances Appropriated	1,229,902	1,229,902	1,229,902	-
Fund Balance, End of Year	<u>\$ 4,907,664</u>	<u>\$ 3,899,049</u>	<u>\$ 11,082,217</u>	<u>\$ 7,183,168</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
MAJOR FUNDS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

PUBLIC ASSISTANCE FUND

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Intergovernmental	\$ 9,955,934	\$ 10,055,934	\$ 9,352,284	\$ (703,650)
Miscellaneous	310,570	310,570	349,948	39,378
Total Revenues	10,266,504	10,366,504	9,702,232	(664,272)
Expenditures:				
Human Services:				
Personal Services	6,447,392	6,399,495	5,817,604	581,891
Materials and Supplies	129,465	146,034	136,805	9,229
Contractual Services	487,173	472,841	405,271	67,570
Other Expenditures	4,072,224	4,407,884	4,043,836	364,048
Capital Outlay	182,885	207,885	182,510	25,375
Total Expenditures	11,319,139	11,634,139	10,586,026	1,048,113
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,052,635)	(1,267,635)	(883,794)	383,841
Other Financing Sources (Uses):				
Transfers In	609,063	609,063	390,953	(218,110)
Total Other Financing Sources (Uses)	609,063	609,063	390,953	(218,110)
Net Change in Fund Balances	(443,572)	(658,572)	(492,841)	165,731
Fund Balance, Beginning of Year	1,666,421	1,666,421	1,666,421	-
Prior Year Encumbrances Appropriated	553,544	553,544	553,544	-
Fund Balance, End of Year	\$ 1,776,393	\$ 1,561,393	\$ 1,727,124	\$ 165,731

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
MAJOR FUNDS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

DEVELOPMENTAL DISABILITIES FUND

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Property Taxes	\$ 6,129,408	\$ 6,129,408	\$ 6,218,037	\$ 88,629
Intergovernmental	4,085,149	4,085,149	4,310,283	225,134
Miscellaneous	873,878	873,878	825,024	(48,854)
Total Revenues	<u>11,088,435</u>	<u>11,088,435</u>	<u>11,353,344</u>	<u>264,909</u>
Expenditures:				
Human Services:				
Personal Services	5,858,042	5,703,042	5,399,629	303,413
Materials and Supplies	146,194	146,194	99,845	46,349
Contractual Services	6,513,967	7,041,772	6,769,431	272,341
Other Expenditures	356,832	397,832	350,463	47,369
Capital Outlay	140,181	140,181	106,716	33,465
Total Expenditures	<u>13,015,216</u>	<u>13,429,021</u>	<u>12,726,084</u>	<u>702,937</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,926,781)	(2,340,586)	(1,372,740)	967,846
Other Financing Sources (Uses):				
Transfers Out	-	(78,138)	(78,138)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(78,138)</u>	<u>(78,138)</u>	<u>-</u>
Net Change in Fund Balances	(1,926,781)	(2,418,724)	(1,450,878)	967,846
Fund Balance, Beginning of Year, Restated	6,353,457	6,353,457	6,353,457	-
Prior Year Encumbrances Appropriated	641,771	641,771	641,771	-
Fund Balance, End of Year	<u>\$ 5,068,447</u>	<u>\$ 4,576,504</u>	<u>\$ 5,544,350</u>	<u>\$ 967,846</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
MAJOR FUNDS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

CHILDREN'S SERVICES FUND

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Property Taxes	\$ 2,740,975	\$ 2,740,975	\$ 2,965,855	\$ 224,880
Intergovernmental	5,679,227	5,602,724	4,532,340	(1,070,384)
Miscellaneous	234,349	234,349	143,901	(90,448)
Total Revenues	<u>8,654,551</u>	<u>8,578,048</u>	<u>7,642,096</u>	<u>(935,952)</u>
Expenditures:				
Human Services:				
Materials and Supplies	100	100	-	100
Contractual Services	7,109,298	7,225,313	6,956,243	269,070
Other Expenditures	2,140,494	2,024,479	2,006,817	17,662
Total Expenditures	<u>9,249,892</u>	<u>9,249,892</u>	<u>8,963,060</u>	<u>286,832</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(595,341)	(671,844)	(1,320,964)	(649,120)
Other Financing Sources (Uses):				
Transfers In	-	-	1,207,119	1,207,119
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>1,207,119</u>	<u>1,207,119</u>
Net Change in Fund Balances	(595,341)	(671,844)	(113,845)	557,999
Fund Balance, Beginning of Year	1,500,456	1,500,456	1,500,456	-
Prior Year Encumbrances Appropriated	57,329	57,329	57,329	-
Fund Balance, End of Year	<u>\$ 962,444</u>	<u>\$ 885,941</u>	<u>\$ 1,443,940</u>	<u>\$ 557,999</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
MAJOR FUNDS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

SENIOR CITIZEN LEVY FUND

	Original Budget	Final Budget	Actual	Variance (Over)/Under
Revenues:				
Property Taxes	\$ 3,749,929	\$ 3,749,929	\$ 3,855,442	\$ 105,513
Intergovernmental	535,927	535,927	535,927	-
Total Revenues	4,285,856	4,285,856	4,391,369	105,513
Expenditures:				
Human Services:				
Contractual Services	4,647,257	4,647,257	4,647,257	-
Total Expenditures	4,647,257	4,647,257	4,647,257	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(361,401)	(361,401)	(255,888)	105,513
Fund Balance, Beginning of Year	1,410,078	1,410,078	1,410,078	-
Fund Balance, End of Year	\$ 1,048,677	\$ 1,048,677	\$ 1,154,190	\$ 105,513

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
MAJOR FUNDS - CAPITAL PROJECTS FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

PERMANENT IMPROVEMENT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 15,676	\$ 12,104	\$ (3,572)
Investment Earnings	-	168	168
Total Revenues	<u>15,676</u>	<u>12,272</u>	<u>(3,404)</u>
Expenditures:			
Public Works:			
Other Expenditures	-	5,180	(5,180)
Capital Outlay	78,374	1,119,505	(1,041,131)
Total Expenditures	<u>78,374</u>	<u>1,124,685</u>	<u>(1,046,311)</u>
Net Change in Fund Balances	(62,698)	(1,112,413)	(1,049,715)
Fund Balance, Beginning of Year, Restated	1,474,422	1,474,422	-
Prior Year Encumbrances Appropriated	21,456	21,456	-
Fund Balance, End of Year	<u>\$ 1,433,180</u>	<u>\$ 383,465</u>	<u>\$ (1,049,715)</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

DOG AND KENNEL FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Licenses and Permits	\$ 428,000	\$ 445,480	\$ 17,480
Fines and Forfeitures	40,500	40,650	150
Charges for Services	38,500	53,071	14,571
Miscellaneous	1,000	11,559	10,559
Total Revenues	<u>508,000</u>	<u>550,760</u>	<u>42,760</u>
Expenditures:			
Health:			
Personal Services	327,836	324,246	3,590
Materials and Supplies	33,685	33,123	562
Contractual Services	122,495	117,578	4,917
Other Expenditures	31,914	31,661	253
Capital Outlay	60,000	59,780	220
Total Expenditures	<u>575,930</u>	<u>566,388</u>	<u>9,542</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(67,930)	(15,628)	52,302
Fund Balance, Beginning of Year	505,225	505,225	-
Prior Year Encumbrances Appropriated	8,930	8,930	-
Fund Balance, End of Year	<u>\$ 446,225</u>	<u>\$ 498,527</u>	<u>\$ 52,302</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

REAL ESTATE ASSESSMENT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 1,806,250	\$ 1,691,362	\$ (114,888)
Total Revenues	<u>1,806,250</u>	<u>1,691,362</u>	<u>(114,888)</u>
Expenditures:			
General Government:			
Personal Services	1,518,368	1,515,741	2,627
Materials and Supplies	6,030	6,000	30
Contractual Services	833,733	744,796	88,937
Other Expenditures	32,355	30,703	1,652
Capital Outlay	30,643	30,529	114
Total Expenditures	<u>2,421,129</u>	<u>2,327,769</u>	<u>93,360</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(614,879)	(636,407)	(21,528)
Fund Balance, Beginning of Year	2,221,925	2,221,925	-
Prior Year Encumbrances Appropriated	62,693	62,693	-
Fund Balance, End of Year	<u>\$ 1,669,739</u>	<u>\$ 1,648,211</u>	<u>\$ (21,528)</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

MOTOR VEHICLE AND GASOLINE TAX FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 6,974,922	\$ 7,345,951	\$ 371,029
Fines and Forfeitures	250,000	269,470	19,470
Miscellaneous	560,983	134,218	(426,765)
Total Revenues	<u>7,785,905</u>	<u>7,749,639</u>	<u>(36,266)</u>
Expenditures:			
Public Works:			
Personal Services	3,729,856	3,477,158	252,698
Materials and Supplies	1,574,276	1,473,430	100,846
Contractual Services	731,894	678,582	53,312
Other Expenditures	3,660	1,621	2,039
Capital Outlay	2,503,855	2,388,200	115,655
Total Expenditures	<u>8,543,541</u>	<u>8,018,991</u>	<u>524,550</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(757,636)	(269,352)	488,284
Other Financing Sources (Uses):			
Transfers Out	(46,187)	(46,187)	-
Total Other Financing Sources (Uses)	<u>(46,187)</u>	<u>(46,187)</u>	<u>-</u>
Net Change in Fund Balances	(803,823)	(315,539)	488,284
Fund Balance, Beginning of Year	663,211	663,211	-
Prior Year Encumbrances Appropriated	334,436	334,436	-
Fund Balance, End of Year	<u>\$ 193,824</u>	<u>\$ 682,108</u>	<u>\$ 488,284</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

ADULT PROBATION FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 569,589	\$ 463,876	\$ (105,713)
Charges for Services	30,000	51,625	21,625
Total Revenues	599,589	515,501	(84,088)
Expenditures:			
Public Safety:			
Personal Services	394,573	342,032	52,541
Materials and Supplies	43,737	23,901	19,836
Contractual Services	33,157	13,942	19,215
Other Expenditures	115,257	79,166	36,091
Capital Outlay	80,211	55,663	24,548
Total Expenditures	666,935	514,704	152,231
Excess (Deficiency) of Revenues Over (Under) Expenditures	(67,346)	797	68,143
Other Financing Sources (Uses):			
Advances In	-	11,647	11,647
Advances Out	-	(11,647)	(11,647)
Transfers Out	(46,566)	-	46,566
Total Other Financing Sources (Uses)	(46,566)	-	46,566
Net Change in Fund Balances	(113,912)	797	114,709
Fund Balance, Beginning of Year	221,335	221,335	-
Prior Year Encumbrances Appropriated	30,483	30,483	-
Fund Balance, End of Year	\$ 137,906	\$ 252,615	\$ 114,709

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

PLANNING FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 678,280	\$ 665,049	\$ (13,231)
Investment Earnings	-	1,273	1,273
Charges for Services	15,000	27,300	12,300
Miscellaneous	-	16,111	16,111
Total Revenues	<u>693,280</u>	<u>709,733</u>	<u>16,453</u>
Expenditures:			
Community and Economic Development:			
Personal Services	332,527	325,935	6,592
Materials and Supplies	1,878	470	1,408
Contractual Services	931,400	727,713	203,687
Other Expenditures	11,238	3,563	7,675
Capital Outlay	7,565	4,557	3,008
Debt service:			
Interest and Fiscal Charges	35,900	35,900	-
Total Expenditures	<u>1,320,508</u>	<u>1,098,138</u>	<u>222,370</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(627,228)	(388,405)	238,823
Other Financing Sources (Uses):			
Transfers In	336,286	336,286	-
Total Other Financing Sources (Uses)	<u>336,286</u>	<u>336,286</u>	<u>-</u>
Net Change in Fund Balances	(290,942)	(52,119)	238,823
Fund Balance, Beginning of Year	610,495	610,495	-
Prior Year Encumbrances Appropriated	37,257	37,257	-
Fund Balance, End of Year	<u>\$ 356,810</u>	<u>\$ 595,633</u>	<u>\$ 238,823</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

LITTER CONTROL AND RECYCLING FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 487,869	\$ 459,735	\$ (28,134)
Miscellaneous	-	1,748	1,748
Total Revenues	487,869	461,483	(26,386)
Expenditures:			
Public Works:			
Personal Services	300,740	155,248	145,492
Materials and Supplies	99,366	59,909	39,457
Contractual Services	71,400	65,411	5,989
Other Expenditures	39,559	28,606	10,953
Capital Outlay	97,304	55,287	42,017
Total Expenditures	608,369	364,461	243,908
Excess (Deficiency) of Revenues Over (Under) Expenditures	(120,500)	97,022	217,522
Fund Balance, Beginning of Year	92,338	92,338	-
Prior Year Encumbrances Appropriated	85,282	85,282	-
Fund Balance, End of Year	\$ 57,120	\$ 274,642	\$ 217,522

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

CHILD SUPPORT ENFORCEMENT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 3,094,008	\$ 2,180,753	\$ (913,255)
Charges for Services	599,449	546,258	(53,191)
Total Revenues	<u>3,693,457</u>	<u>2,727,011</u>	<u>(966,446)</u>
Expenditures:			
Human Services:			
Personal Services	2,814,291	2,621,047	193,244
Materials and Supplies	67,900	19,951	47,949
Contractual Services	452,171	347,020	105,151
Other Expenditures	25,246	8,754	16,492
Capital Outlay	88,990	71,675	17,315
Total Expenditures	<u>3,448,598</u>	<u>3,068,447</u>	<u>380,151</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	244,859	(341,436)	(586,295)
Other Financing Sources (Uses):			
Transfers In	350,000	350,000	-
Total Other Financing Sources (Uses)	<u>350,000</u>	<u>350,000</u>	<u>-</u>
Net Change in Fund Balances	594,859	8,564	(586,295)
Fund Balance, Beginning of Year	388,904	388,904	-
Prior Year Encumbrances Appropriated	45,062	45,062	-
Fund Balance, End of Year	<u>\$ 1,028,825</u>	<u>\$ 442,530</u>	<u>\$ (586,295)</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

INDIGENT GUARDIANSHIP FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 27,600	\$ 21,343	\$ (6,257)
Total Revenues	<u>27,600</u>	<u>21,343</u>	<u>(6,257)</u>
Expenditures:			
General Government:			
Other Expenditures	20,871	20,871	-
Total Expenditures	<u>20,871</u>	<u>20,871</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,729	472	(6,257)
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	<u>\$ 6,729</u>	<u>\$ 472</u>	<u>\$ (6,257)</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

LEGAL RESEARCH FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 76,220	\$ 110,874	\$ 34,654
Total Revenues	<u>76,220</u>	<u>110,874</u>	<u>34,654</u>
Expenditures:			
General Government:			
Contractual Services	150,284	103,753	46,531
Total Expenditures	<u>150,284</u>	<u>103,753</u>	<u>46,531</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(74,064)	7,121	81,185
Other Financing Sources (Uses):			
Transfers In	8,000	8,000	-
Total Other Financing Sources (Uses)	<u>8,000</u>	<u>8,000</u>	<u>-</u>
Net Change in Fund Balances	(66,064)	15,121	81,185
Fund Balance, Beginning of Year	83,589	83,589	-
Prior Year Encumbrances Appropriated	20,120	20,120	-
Fund Balance, End of Year	<u>\$ 37,645</u>	<u>\$ 118,830</u>	<u>\$ 81,185</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

COMPUTER REPLACEMENT FUND

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance (Over)/Under</u>
Revenues:			
Charges for Services	\$ 31,020	\$ 34,279	\$ 3,259
Total Revenues	<u>31,020</u>	<u>34,279</u>	<u>3,259</u>
Expenditures:			
General Government:			
Contractual Services	85,397	26,731	58,666
Total Expenditures	<u>85,397</u>	<u>26,731</u>	<u>58,666</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(54,377)	7,548	61,925
Fund Balance, Beginning of Year	72,214	72,214	-
Prior Year Encumbrances Appropriated	3,235	3,235	-
Fund Balance, End of Year	<u>\$ 21,072</u>	<u>\$ 82,997</u>	<u>\$ 61,925</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

CERTIFICATE OF TITLE FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 1,193,604	\$ 1,257,362	\$ 63,758
Total Revenues	<u>1,193,604</u>	<u>1,257,362</u>	<u>63,758</u>
Expenditures:			
General Government:			
Personal Services	650,757	629,879	20,878
Materials and Supplies	13,634	12,392	1,242
Contractual Services	43,820	39,720	4,100
Other Expenditures	13,458	8,942	4,516
Capital Outlay	11,652	9,488	2,164
Total Expenditures	<u>733,321</u>	<u>700,421</u>	<u>32,900</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	460,283	556,941	96,658
Other Financing Sources (Uses):			
Transfers Out	(95,000)	(95,000)	-
Total Other Financing Sources (Uses)	<u>(95,000)</u>	<u>(95,000)</u>	<u>-</u>
Net Change in Fund Balances	365,283	461,941	96,658
Fund Balance, Beginning of Year	1,820,334	1,820,334	-
Prior Year Encumbrances Appropriated	3,756	3,756	-
Fund Balance, End of Year	<u>\$ 2,189,373</u>	<u>\$ 2,286,031</u>	<u>\$ 96,658</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

COUNTY RECORDER EQUIPMENT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ -	\$ 121,049	\$ 121,049
Total Revenues	<u>-</u>	<u>121,049</u>	<u>121,049</u>
Expenditures:			
General Government:			
Contractual Services	272,826	115,104	157,722
Total Expenditures	<u>272,826</u>	<u>115,104</u>	<u>157,722</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(272,826)	5,945	278,771
Fund Balance, Beginning of Year	326,338	326,338	-
Prior Year Encumbrances Appropriated	22,826	22,826	-
Fund Balance, End of Year	<u>\$ 76,338</u>	<u>\$ 355,109</u>	<u>\$ 278,771</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

CONCEALED HANDGUN LICENSING FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Licenses and Permits	\$ 126,614	\$ 161,766	\$ 35,152
Total Revenues	<u>126,614</u>	<u>161,766</u>	<u>35,152</u>
Expenditures:			
Public Safety:			
Personal Services	54,554	47,384	7,170
Contractual Services	138,770	131,456	7,314
Total Expenditures	<u>193,324</u>	<u>178,840</u>	<u>14,484</u>
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	(66,710)	(17,074)	49,636
Fund Balance, Beginning of Year	89,678	89,678	-
Prior Year Encumbrances Appropriated	10,376	10,376	-
Fund Balance, End of Year	<u>\$ 33,344</u>	<u>\$ 82,980</u>	<u>\$ 49,636</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

SHERIFF GRANTS FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 324,449	\$ 303,014	\$ (21,435)
Total Revenues	<u>324,449</u>	<u>303,014</u>	<u>(21,435)</u>
Expenditures:			
Public Safety:			
Personal Services	310,079	298,238	11,841
Contractual Services	771	482	289
Other Expenditures	8,994	8,994	-
Total Expenditures	<u>319,844</u>	<u>307,714</u>	<u>12,130</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,605	(4,700)	(9,305)
Other Financing Sources (Uses):			
Transfers In	771	771	-
Total Other Financing Sources (Uses)	<u>771</u>	<u>771</u>	<u>-</u>
Net Change in Fund Balances	5,376	(3,929)	(9,305)
Fund Balance, Beginning of Year	75,616	75,616	-
Fund Balance, End of Year	<u>\$ 80,992</u>	<u>\$ 71,687</u>	<u>\$ (9,305)</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

LOCAL DELIQUENCY PREVENTION FUND

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

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

JUVENILE INDIGENT ALCOHOL TREATMENT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Fines and Forfeitures	\$ 1,000	\$ 1,446	\$ 446
Total Revenues	<u>1,000</u>	<u>1,446</u>	<u>446</u>
Expenditures:			
Public Safety:			
Contractual Services	7,600	-	7,600
Total Expenditures	<u>7,600</u>	<u>-</u>	<u>7,600</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,600)	1,446	8,046
Fund Balance, Beginning of Year	9,154	9,154	-
Fund Balance, End of Year	<u>\$ 2,554</u>	<u>\$ 10,600</u>	<u>\$ 8,046</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

PROSECUTOR LEGAL SERVICES FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ -	\$ 420	\$ 420
Total Revenues	<u>-</u>	<u>420</u>	<u>420</u>
Expenditures:			
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	420	420
Fund Balance, Beginning of Year	2,520	2,520	-
Fund Balance, End of Year	<u>\$ 2,520</u>	<u>\$ 2,940</u>	<u>\$ 420</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

COMMUNITY BASED FACILITY FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ -	\$ 3,716	\$ 3,716
Total Revenues	<u>\$ -</u>	<u>\$ 3,716</u>	<u>\$ 3,716</u>
Expenditures:			
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	3,716	3,716
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 3,716</u>	<u>\$ 3,716</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

EMERGENCY PLANNING FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ -	\$ 1,365	\$ 1,365
Miscellaneous	-	3,951	3,951
Total Revenues	-	5,316	5,316
Expenditures:			
Public Safety:			
Contractual Services	2,130	1,247	883
Other Expenditures	54,738	54,381	357
Total Expenditures	56,868	55,628	1,240
Excess (Deficiency) of Revenues Over (Under) Expenditures	(56,868)	(50,312)	6,556
Fund Balance, Beginning of Year	50,333	50,333	-
Prior Year Encumbrances Appropriated	26,048	26,048	-
Fund Balance, End of Year	\$ 19,513	\$ 26,069	\$ 6,556

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

GRANVILLE SOUTH SANITARY SEWER FUND

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

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

SOUTHWEST LICKING WATERSHED FUND

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

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

JOHNSTOWN-MONROE SEWER FUND

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

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

CONDUCT OF BUSINESS FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Licenses and Permits	\$ 1,020	\$ 1,008	\$ (12)
Total Revenues	<u>1,020</u>	<u>1,008</u>	<u>(12)</u>
Expenditures:			
General Government:			
Contractual Services	5,884	1,200	4,684
Total Expenditures	<u>5,884</u>	<u>1,200</u>	<u>4,684</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,864)	(192)	4,672
Fund Balance, Beginning of Year	4,876	4,876	-
Fund Balance, End of Year	<u>\$ 12</u>	<u>\$ 4,684</u>	<u>\$ 4,672</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

BUILDINGS AND FLOOD PLAIN FUND

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

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

DOMESTIC VIOLENCE FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Licenses and Permits	\$ 35,000	\$ 37,902	\$ 2,902
Total Revenues	<u>35,000</u>	<u>37,902</u>	<u>2,902</u>
Expenditures:			
Human Services:			
Contractual Services	50,000	38,119	11,881
Total Expenditures	<u>50,000</u>	<u>38,119</u>	<u>11,881</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,000)	(217)	14,783
Fund Balance, Beginning of Year	20,402	20,402	-
Fund Balance, End of Year	<u>\$ 5,402</u>	<u>\$ 20,185</u>	<u>\$ 14,783</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

COUNTY COURT SPECIAL PROJECTS FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Fines and Forfeitures	\$ -	\$ 49,469	\$ 49,469
Total Revenues	<u>-</u>	<u>49,469</u>	<u>49,469</u>
Expenditures:			
General Government:			
Other Expenditures	26,000	25,931	69
Total Expenditures	<u>26,000</u>	<u>25,931</u>	<u>69</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(26,000)	23,538	49,538
Fund Balance, Beginning of Year	215,691	215,691	-
Fund Balance, End of Year	<u>\$ 189,691</u>	<u>\$ 239,229</u>	<u>\$ 49,538</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

INDIGENT COUNSEL FEES FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 1,000	\$ 1,665	\$ 665
Total Revenues	<u>1,000</u>	<u>1,665</u>	<u>665</u>
Expenditures:			
General Government:			
Contractual Services	21,347	579	20,768
Total Expenditures	<u>21,347</u>	<u>579</u>	<u>20,768</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,347)	1,086	21,433
Fund Balance, Beginning of Year	20,492	20,492	-
Fund Balance, End of Year	<u>\$ 145</u>	<u>\$ 21,578</u>	<u>\$ 21,433</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

CORONERS LABORATORY FUND

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance (Over)/Under</u>
Revenues:			
Charges for Services	\$ 100,000	\$ 166,338	\$ 66,338
Total Revenues	<u>100,000</u>	<u>166,338</u>	<u>66,338</u>
Expenditures:			
General Government:			
Materials and Supplies	243,533	216,570	26,963
Total Expenditures	<u>243,533</u>	<u>216,570</u>	<u>26,963</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(143,533)	(50,232)	93,301
Fund Balance, Beginning of Year	190,891	190,891	-
Prior Year Encumbrances Appropriated	36,033	36,033	-
Fund Balance, End of Year	<u>\$ 83,391</u>	<u>\$ 176,692</u>	<u>\$ 93,301</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

DELINQUENT TAX COLLECTION FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ 350,000	\$ 401,067	\$ 51,067
Total Revenues	<u>350,000</u>	<u>401,067</u>	<u>51,067</u>
Expenditures:			
General Government:			
Personal Services	292,997	245,187	47,810
Materials and Supplies	1,308	308	1,000
Contractual Services	69,112	29,114	39,998
Other Expenditures	13,282	12,913	369
Capital Outlay	2,500	2,396	104
Total Expenditures	<u>379,199</u>	<u>289,918</u>	<u>89,281</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(29,199)	111,149	140,348
Fund Balance, Beginning of Year	270,332	270,332	-
Prior Year Encumbrances Appropriated	6,920	6,920	-
Fund Balance, End of Year	<u>\$ 248,053</u>	<u>\$ 388,401</u>	<u>\$ 140,348</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

LAW ENFORCEMENT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 387,282	\$ 381,516	\$ (5,766)
Fines and Forfeitures	74,900	45,798	(29,102)
Total Revenues	<u>462,182</u>	<u>427,314</u>	<u>(34,868)</u>
Expenditures:			
Public Safety:			
Contractual Services	418,142	381,539	36,603
Capital Outlay	91,375	55,715	35,660
Total Expenditures	<u>509,517</u>	<u>437,254</u>	<u>72,263</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(47,335)	(9,940)	37,395
Other Financing Sources (Uses):			
Transfers In	21,667	21,667	-
Total Other Financing Sources (Uses)	<u>21,667</u>	<u>21,667</u>	<u>-</u>
Net Change in Fund Balances	(25,668)	11,727	37,395
Fund Balance, Beginning of Year	189,483	189,483	-
Prior Year Encumbrances Appropriated	1,019	1,019	-
Fund Balance, End of Year	<u>\$ 164,834</u>	<u>\$ 202,229</u>	<u>\$ 37,395</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

OPEN SPACE AND RECREATION FUND

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

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

911 WIRELESS FUNDING FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 377,304	\$ 366,292	\$ (11,012)
Total Revenues	<u>377,304</u>	<u>366,292</u>	<u>(11,012)</u>
Expenditures:			
Public Safety:			
Capital Outlay	2,114,317	2,015,673	98,644
Total Expenditures	<u>2,114,317</u>	<u>2,015,673</u>	<u>98,644</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,737,013)	(1,649,381)	87,632
Other Financing Sources (Uses):			
Issuance of Notes	-	500,000	500,000
Total Other Financing Sources (Uses)	<u>-</u>	<u>500,000</u>	<u>500,000</u>
Net Change in Fund Balances	(1,737,013)	(1,149,381)	587,632
Fund Balance, Beginning of Year	331,764	331,764	-
Prior Year Encumbrances Appropriated	1,417,249	1,417,249	-
Fund Balance, End of Year	<u>\$ 12,000</u>	<u>\$ 599,632</u>	<u>\$ 587,632</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

DEPARTMENT OF YOUTH SERVICES FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 438,308	\$ 541,716	\$ 103,408
Total Revenues	<u>438,308</u>	<u>541,716</u>	<u>103,408</u>
Expenditures:			
Public Safety:			
Personal Services	328,185	313,297	14,888
Materials and Supplies	1,209	500	709
Contractual Services	372,395	156,090	216,305
Other Expenditures	139,232	75,460	63,772
Total Expenditures	<u>841,021</u>	<u>545,347</u>	<u>295,674</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(402,713)	(3,631)	399,082
Fund Balance, Beginning of Year	586,294	586,294	-
Prior Year Encumbrances Appropriated	31,635	31,635	-
Fund Balance, End of Year	<u>\$ 215,216</u>	<u>\$ 614,298</u>	<u>\$ 399,082</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

TRANSIT BOARD FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 1,382,949	\$ 1,382,949	\$ -
Charges for Services	2,693,512	1,972,024	(721,488)
Total Revenues	4,076,461	3,354,973	(721,488)
Expenditures:			
General Government:			
Personal Services	540,904	540,032	872
Materials and Supplies	1,628	1,538	90
Contractual Services	2,825,961	2,822,480	3,481
Other Expenditures	4,103	3,791	312
Capital Outlay	416,946	414,976	1,970
Total Expenditures	3,789,542	3,782,817	6,725
Excess (Deficiency) of Revenues Over (Under) Expenditures	286,919	(427,844)	(714,763)
Fund Balance, Beginning of Year	195,218	195,218	-
Prior Year Encumbrances Appropriated	304,084	304,084	-
Fund Balance, End of Year	\$ 786,221	\$ 71,458	\$ (714,763)

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

DITCH MAINTENANCE FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Special Assessments	\$ 9,170	\$ 105,860	\$ 96,690
Total Revenues	<u>9,170</u>	<u>105,860</u>	<u>96,690</u>
Expenditures:			
Public Works:			
Contractual Services	469,330	53,351	415,979
Total Expenditures	<u>469,330</u>	<u>53,351</u>	<u>415,979</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(460,160)	52,509	512,669
Fund Balance, Beginning of Year	531,861	531,861	-
Prior Year Encumbrances Appropriated	7,586	7,586	-
Fund Balance, End of Year	<u>\$ 79,287</u>	<u>\$ 591,956</u>	<u>\$ 512,669</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

HOMELAND SECURITY GRANT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 267,732	\$ 300,930	\$ 33,198
Total Revenues	<u>267,732</u>	<u>300,930</u>	<u>33,198</u>
Expenditures:			
Public Safety:			
Contractual Services	266,247	265,365	882
Capital Outlay	72,476	71,618	858
Total Expenditures	<u>338,723</u>	<u>336,983</u>	<u>1,740</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(70,991)	(36,053)	34,938
Other Financing Sources (Uses):			
Advances In	200,000	200,000	-
Advances Out	(200,000)	(200,000)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(70,991)	(36,053)	34,938
Fund Balance, Beginning of Year	61,704	61,704	-
Prior Year Encumbrances Appropriated	9,287	9,287	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 34,938</u>	<u>\$ 34,938</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

LAW LIBRARY RESOURCES FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Fines and Forfeitures	\$ 74,000	\$ 71,843	\$ (2,157)
Total Revenues	<u>74,000</u>	<u>71,843</u>	<u>(2,157)</u>
Expenditures:			
General Government:			
Personal Services	29,936	28,254	1,682
Materials and Supplies	573	308	265
Contractual Services	590	525	65
Other Expenditures	76,916	73,706	3,210
Total Expenditures	<u>108,015</u>	<u>102,793</u>	<u>5,222</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(34,015)	(30,950)	3,065
Fund Balance, Beginning of Year	69,408	69,408	-
Prior Year Encumbrances Appropriated	10,304	10,304	-
Fund Balance, End of Year	<u>\$ 45,697</u>	<u>\$ 48,762</u>	<u>\$ 3,065</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

DOMESTIC COURT SPECIAL PROJECTS FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Charges for Services	\$ -	\$ 21,281	\$ 21,281
Total Revenues	<u>-</u>	<u>21,281</u>	<u>21,281</u>
Expenditures:			
General Government:			
Contractual Services	26,428	-	26,428
Total Expenditures	<u>26,428</u>	<u>-</u>	<u>26,428</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(26,428)	21,281	47,709
Fund Balance, Beginning of Year	80,479	80,479	-
Prior Year Encumbrances Appropriated	1,428	1,428	-
Fund Balance, End of Year	<u>\$ 55,479</u>	<u>\$ 103,188</u>	<u>\$ 47,709</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

MEDIATION INSTITUTIONALIZATION GRANT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Fines and Forfeitures	\$ 66	\$ 176	\$ 110
Total Revenues	<u>66</u>	<u>176</u>	<u>110</u>
Expenditures:			
General Government:			
Personal Services	18,376	16,559	1,817
Contractual Services	<u>52,707</u>	<u>13,470</u>	<u>39,237</u>
Total Expenditures	<u>71,083</u>	<u>30,029</u>	<u>41,054</u>
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	(71,017)	(29,853)	41,164
Fund Balance, Beginning of Year	103,272	103,272	-
Prior Year Encumbrances Appropriated	<u>5,047</u>	<u>5,047</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 37,302</u>	<u>\$ 78,466</u>	<u>\$ 41,164</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

GENERAL OBLIGATION DEBT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Intergovernmental	\$ 3,770	\$ 3,770	\$ -
Total Revenues	<u>3,770</u>	<u>3,770</u>	<u>-</u>
Expenditures:			
Debt service:			
Principal Retirement and Interest	3,794,832	3,794,832	-
Interest and Fiscal Charges	1,142,093	459,037	683,056
Total Expenditures	<u>4,936,925</u>	<u>4,253,869</u>	<u>683,056</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,933,155)	(4,250,099)	683,056
Other Financing Sources (Uses):			
Issuance of Notes	2,885,000	2,885,000	-
Premium on Notes	17,166	17,166	-
Transfers In	218,107	1,282,180	1,064,073
Total Other Financing Sources (Uses)	<u>3,120,273</u>	<u>4,184,346</u>	<u>1,064,073</u>
Net Change in Fund Balances	(1,812,882)	(65,753)	1,747,129
Fund Balance, Beginning of Year	1,692,128	1,692,128	-
Fund Balance, End of Year	<u>\$ (120,754)</u>	<u>\$ 1,626,375</u>	<u>\$ 1,747,129</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

SPECIAL ASSESSMENT DEBT FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Special Assessments	\$ 13,000	\$ 31,947	\$ 18,947
Total Revenues	<u>13,000</u>	<u>31,947</u>	<u>18,947</u>
Expenditures:			
Debt service:			
Principal Retirement and Interest	27,052	27,052	-
Interest and Fiscal Charges	<u>21,471</u>	<u>18,674</u>	<u>2,797</u>
Total Expenditures	<u>48,523</u>	<u>45,726</u>	<u>2,797</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(35,523)	(13,779)	21,744
Fund Balance, Beginning of Year	66,828	66,828	-
Fund Balance, End of Year	<u>\$ 31,305</u>	<u>\$ 53,049</u>	<u>\$ 21,744</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

ROAD PROJECTS FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Miscellaneous	\$ -	\$ 43	\$ 43
Total Revenues	<u>-</u>	<u>43</u>	<u>43</u>
Expenditures:			
General Government:			
Capital Outlay	2,004	-	2,004
Total Expenditures	<u>2,004</u>	<u>-</u>	<u>2,004</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,004)	43	2,047
Fund Balance, Beginning of Year	33,544	33,544	-
Fund Balance, End of Year	<u>\$ 31,540</u>	<u>\$ 33,587</u>	<u>\$ 2,047</u>

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

CAPITAL GRANTS FUND

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

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

BIKE PATH FUND

	Final Budget	Actual	Variance (Over)/Under
Revenues:			
Total Revenues	\$ -	\$ -	\$ -
Expenditures:			
General Government:			
Capital Outlay	85,966	54,732	31,234
Total Expenditures	85,966	54,732	31,234
Excess (Deficiency) of Revenues Over (Under) Expenditures	(85,966)	(54,732)	31,234
Other Financing Sources (Uses):			
Transfers In	124,390	50,000	(74,390)
Total Other Financing Sources (Uses)	124,390	50,000	(74,390)
Net Change in Fund Balances	38,424	(4,732)	(43,156)
Fund Balance, Beginning of Year	4,390	4,390	-
Prior Year Encumbrances Appropriated	31,575	31,575	-
Fund Balance, End of Year	\$ 74,389	\$ 31,233	\$ (43,156)

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

COMPUTER ACQUISITION FUND

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

LICKING COUNTY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (NON-GAAP BASIS) AND ACTUAL
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

SPECIAL ASSESSMENT CONSTRUCTION FUND

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

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

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

AGENCY FUNDS

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

Board of Health Fund

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

Community Mental Health Fund

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

Soil and Water Conservation Fund

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

Solid Waste Disposal Fund

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

Licking Parks District Fund

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

Metropolitan Planning Organization Fund

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

Property Tax Fund

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

Undivided Tax Fund

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

Undivided Local Government Fund

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

Libraries Fund

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

Law Library Fund

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

Motor Vehicle License Tax Fund

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

LICKING COUNTY, OHIO
FUND DESCRIPTIONS - FIDUCIARY FUNDS

Motor Vehicle Permissive Tax Fund

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

Advance Pay Real Estate Fund

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

Hotel - Motel Tax Fund

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

CODE-TF Fund

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

County Court Fund

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

Alimony and Child Support Fund

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

Inmate Fund

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

Sheriff Fund

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

Workers' Compensation Fund

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

Board of Elections Fees Fund

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

Law Enforcement Training Fund

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

Family and Children First Fund

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

LICKING COUNTY, OHIO

COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	Balance December 31, 2012	Additions	Deletions	Balance December 31, 2013
<u>Board of Health</u>				
Assets:				
Pooled Cash and Investments	1,685,833	5,165,314	(4,389,828)	2,461,319
Receivables:				
Intergovernmental	14,135	-	(14,135)	-
Accounts	2,453	-	(2,453)	-
Total Assets	<u>1,702,421</u>	<u>5,165,314</u>	<u>(4,406,416)</u>	<u>2,461,319</u>
Liabilities:				
Undistributed Monies	1,682,512	5,165,314	(4,386,507)	2,461,319
Accounts Payable	19,909	-	(19,909)	-
Total Liabilities	<u>\$ 1,702,421</u>	<u>\$ 5,165,314</u>	<u>\$ (4,406,416)</u>	<u>\$ 2,461,319</u>
<u>Community Mental Health</u>				
Assets:				
Pooled Cash and Investments	5,505,685	8,073,558	(7,700,789)	5,878,454
Receivables:				
Intergovernmental	30,284	18,244	(30,284)	18,244
Total Assets	<u>5,535,969</u>	<u>8,091,802</u>	<u>(7,731,073)</u>	<u>5,896,698</u>
Liabilities:				
Undistributed Monies	5,129,627	8,091,802	(7,324,731)	5,896,698
Accounts Payable	406,342	-	(406,342)	-
Total Liabilities	<u>\$ 5,535,969</u>	<u>\$ 8,091,802</u>	<u>\$ (7,731,073)</u>	<u>\$ 5,896,698</u>
<u>Soil and Water Conservation</u>				
Assets:				
Pooled Cash and Investments	113,240	1,462,765	(1,496,001)	80,004
Receivables:				
Special Assesments	92,631	91,537	(92,631)	91,537
Total Assets	<u>205,871</u>	<u>1,554,302</u>	<u>(1,588,632)</u>	<u>171,541</u>
Liabilities:				
Undistributed Monies	205,871	1,554,302	(1,588,632)	171,541
Total Liabilities	<u>\$ 205,871</u>	<u>\$ 1,554,302</u>	<u>\$ (1,588,632)</u>	<u>\$ 171,541</u>
<u>Solid Waste Disposal</u>				
Assets:				
Pooled Cash and Investments	4,698,413	2,253,628	(2,155,470)	4,796,571
Receivables:				
Intergovernmental	156,836	311,124	(156,836)	311,124
Total Assets	<u>4,855,249</u>	<u>2,564,752</u>	<u>(2,312,306)</u>	<u>5,107,695</u>
Liabilities:				
Undistributed Monies	4,854,324	2,564,752	(2,311,381)	5,107,695
Accounts Payable	925	-	(925)	-
Total Liabilities	<u>\$ 4,855,249</u>	<u>\$ 2,564,752</u>	<u>\$ (2,312,306)</u>	<u>\$ 5,107,695</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	Balance December 31, 2012	Additions	Deletions	Balance December 31, 2013
<u>Licking Parks District</u>				
Assets:				
Pooled Cash and Investments	86,528	1,006,067	(422,823)	669,772
Total Assets	<u>86,528</u>	<u>1,006,067</u>	<u>(422,823)</u>	<u>669,772</u>
Liabilities:				
Undistributed Monies	81,549	1,006,067	(417,844)	669,772
Accounts Payable	4,979	-	(4,979)	-
Total Liabilities	<u>\$ 86,528</u>	<u>\$ 1,006,067</u>	<u>\$ (422,823)</u>	<u>\$ 669,772</u>
<u>Metropolitan Planning Organization</u>				
Assets:				
Pooled Cash and Investments	541,188	434,097	(307,998)	667,287
Intergovernmental	-	102,705	-	102,705
Total Assets	<u>541,188</u>	<u>536,802</u>	<u>(307,998)</u>	<u>769,992</u>
Liabilities:				
Undistributed Monies	535,502	536,802	(302,312)	769,992
Accounts Payable	5,686	-	(5,686)	-
Total Liabilities	<u>\$ 541,188</u>	<u>\$ 536,802</u>	<u>\$ (307,998)</u>	<u>\$ 769,992</u>
<u>Property Tax</u>				
Assets:				
Pooled Cash and Investments	8,628,742	193,962,289	(193,196,992)	9,394,039
Receivables:				
Taxes	212,459,453	211,307,639	(212,459,453)	211,307,639
Intergovernmental	17,191	-	(17,191)	-
Total Assets	<u>221,105,386</u>	<u>405,269,928</u>	<u>(405,673,636)</u>	<u>220,701,678</u>
Liabilities:				
Due to Other Governments	220,853,570	405,269,928	(405,421,820)	220,701,678
Accounts Payable	251,816	-	(251,816)	-
Total Liabilities	<u>\$ 221,105,386</u>	<u>\$ 405,269,928</u>	<u>\$ (405,673,636)</u>	<u>\$ 220,701,678</u>
<u>Undivided Tax</u>				
Assets:				
Pooled Cash and Investments	2,076,987	97,465,812	(98,595,568)	947,231
Receivables:				
Intergovernmental	1,049,081	1,083,046	(1,049,081)	1,083,046
Special Assesments	11,595,708	9,877,172	(11,595,708)	9,877,172
Total Assets	<u>14,721,776</u>	<u>108,426,030</u>	<u>(111,240,357)</u>	<u>11,907,449</u>
Liabilities:				
Due to Other Governments	14,721,776	108,426,030	(111,240,357)	11,907,449
Total Liabilities	<u>\$ 14,721,776</u>	<u>\$ 108,426,030</u>	<u>\$ (111,240,357)</u>	<u>\$ 11,907,449</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	Balance December 31, 2012	Additions	Deletions	Balance December 31, 2013
<u>Undivided Local Government</u>				
Assets:				
Pooled Cash and Investments	58,237	3,564,768	(3,595,093)	27,912
Receivables:				
Intergovernmental	967,116	853,564	(967,116)	853,564
Total Assets	<u>1,025,353</u>	<u>4,418,332</u>	<u>(4,562,209)</u>	<u>881,476</u>
Liabilities:				
Due to Other Governments	1,025,353	4,418,332	(4,562,209)	881,476
Total Liabilities	<u>\$ 1,025,353</u>	<u>\$ 4,418,332</u>	<u>\$ (4,562,209)</u>	<u>\$ 881,476</u>
<u>Libraries</u>				
Assets:				
Pooled Cash and Investments	2	6,196,018	(6,196,018)	2
Receivables:				
Intergovernmental	2,147,799	1,891,226	(2,147,799)	1,891,226
Total Assets	<u>2,147,801</u>	<u>8,087,244</u>	<u>(8,343,817)</u>	<u>1,891,228</u>
Liabilities:				
Due to Other Governments	2,147,801	8,087,244	(8,343,817)	1,891,228
Total Liabilities	<u>\$ 2,147,801</u>	<u>\$ 8,087,244</u>	<u>\$ (8,343,817)</u>	<u>\$ 1,891,228</u>
<u>Law Library</u>				
Assets:				
Pooled Cash and Investments	1,400	-	-	1,400
Total Assets	<u>1,400</u>	<u>-</u>	<u>-</u>	<u>1,400</u>
Liabilities:				
Undistributed Monies	1,400	-	-	1,400
Total Liabilities	<u>\$ 1,400</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,400</u>
<u>Motor Vehicle License Tax</u>				
Assets:				
Pooled Cash and Investments	-	4,873,081	(4,872,781)	300
Receivables:				
Intergovernmental	521,379	728,911	(521,379)	728,911
Total Assets	<u>521,379</u>	<u>5,601,992</u>	<u>(5,394,160)</u>	<u>729,211</u>
Liabilities:				
Due to Other Governments	521,379	5,601,992	(5,394,160)	729,211
Total Liabilities	<u>\$ 521,379</u>	<u>\$ 5,601,992</u>	<u>\$ (5,394,160)</u>	<u>\$ 729,211</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	Balance December 31, 2012	Additions	Deletions	Balance December 31, 2013
<u>Motor Vehicle Permissive Tax</u>				
Assets:				
Pooled Cash and Investments	797,139	925,292	(748,249)	974,182
Receivables:				
Intergovernmental	220,857	222,423	(220,857)	222,423
Total Assets	<u>1,017,996</u>	<u>1,147,715</u>	<u>(969,106)</u>	<u>1,196,605</u>
Liabilities:				
Due to Other Governments	1,017,996	1,147,715	(969,106)	1,196,605
Total Liabilities	<u>\$ 1,017,996</u>	<u>\$ 1,147,715</u>	<u>\$ (969,106)</u>	<u>\$ 1,196,605</u>
<u>Advance Pay Real Estate</u>				
Assets:				
Pooled Cash and Investments	13,235	6,774	(2,282)	17,727
Receivables:				
Taxes	1,143	-	(1,143)	-
Total Assets	<u>14,378</u>	<u>6,774</u>	<u>(3,425)</u>	<u>17,727</u>
Liabilities:				
Due to Other Governments	-	-	-	-
Undistributed Monies	14,378	6,774	(3,425)	17,727
Total Liabilities	<u>\$ 14,378</u>	<u>\$ 6,774</u>	<u>\$ (3,425)</u>	<u>\$ 17,727</u>
<u>Hotel - Motel Tax</u>				
Assets:				
Pooled Cash and Investments	32,882	399,439	(383,338)	48,983
Receivables:				
Taxes	22,813	2,156	(22,813)	2,156
Total Assets	<u>55,695</u>	<u>401,595</u>	<u>(406,151)</u>	<u>51,139</u>
Liabilities:				
Due to Other Governments	-	-	-	-
Undistributed Monies	34,472	401,595	(384,928)	51,139
Accounts Payable	21,223	-	(21,223)	-
Total Liabilities	<u>\$ 55,695</u>	<u>\$ 401,595</u>	<u>\$ (406,151)</u>	<u>\$ 51,139</u>
<u>Central Ohio Drug Enforcement - Task Force</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	467,097	274,692	(299,264)	442,525
Total Assets	<u>467,097</u>	<u>274,692</u>	<u>(299,264)</u>	<u>442,525</u>
Liabilities:				
Undistributed Monies	467,097	274,692	(299,264)	442,525
Total Liabilities	<u>\$ 467,097</u>	<u>\$ 274,692</u>	<u>\$ (299,264)</u>	<u>\$ 442,525</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Balance December 31, 2012	Additions	Deletions	Balance December 31, 2013
<u>County Court</u>				
Assets:				
Pooled Cash and Investments	6,492	20,280	(6,642)	20,130
Cash and Cash Equivalents in Segregated Accounts	2,084,788	38,052,991	(38,583,788)	1,553,991
Total Assets	<u>2,091,280</u>	<u>38,073,271</u>	<u>(38,590,430)</u>	<u>1,574,121</u>
Liabilities:				
Undistributed Monies	2,091,280	38,073,271	(38,590,430)	1,574,121
Total Liabilities	<u>\$ 2,091,280</u>	<u>\$ 38,073,271</u>	<u>\$ (38,590,430)</u>	<u>\$ 1,574,121</u>
<u>Alimony and Child Support</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	26,379	1,680,872	(1,687,520)	19,731
Total Assets	<u>26,379</u>	<u>1,680,872</u>	<u>(1,687,520)</u>	<u>19,731</u>
Liabilities:				
Undistributed Monies	26,379	1,680,872	(1,687,520)	19,731
Total Liabilities	<u>\$ 26,379</u>	<u>\$ 1,680,872</u>	<u>\$ (1,687,520)</u>	<u>\$ 19,731</u>
<u>Inmate</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	41,113	608,179	(605,246)	44,046
Total Assets	<u>41,113</u>	<u>608,179</u>	<u>(605,246)</u>	<u>44,046</u>
Liabilities:				
Undistributed Monies	41,113	608,179	(605,246)	44,046
Total Liabilities	<u>\$ 41,113</u>	<u>\$ 608,179</u>	<u>\$ (605,246)</u>	<u>\$ 44,046</u>
<u>Sheriff</u>				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	374,182	11,502,783	(11,238,406)	638,559
Total Assets	<u>374,182</u>	<u>11,502,783</u>	<u>(11,238,406)</u>	<u>638,559</u>
Liabilities:				
Undistributed Monies	374,182	11,502,783	(11,238,406)	638,559
Total Liabilities	<u>\$ 374,182</u>	<u>\$ 11,502,783</u>	<u>\$ (11,238,406)</u>	<u>\$ 638,559</u>
<u>Workers Compensation</u>				
Assets:				
Pooled Cash and Investments	1,490,678	533,414	(380,922)	1,643,170
Total Assets	<u>1,490,678</u>	<u>533,414</u>	<u>(380,922)</u>	<u>1,643,170</u>
Liabilities:				
Undistributed Monies	1,490,678	533,414	(380,922)	1,643,170
Total Liabilities	<u>\$ 1,490,678</u>	<u>\$ 533,414</u>	<u>\$ (380,922)</u>	<u>\$ 1,643,170</u>

(Continued)

LICKING COUNTY, OHIO

COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	Balance December 31, 2012	Additions	Deletions	Balance December 31, 2013
Board of Elections Fees				
Assets:				
Pooled Cash and Investments	-	4,250	(690)	3,560
Total Assets	-	4,250	(690)	3,560
Liabilities:				
Undistributed Monies	-	4,250	(690)	3,560
Total Liabilities	\$ -	\$ 4,250	\$ (690)	\$ 3,560
Law Enforcement Training				
Assets:				
Pooled Cash and Investments	14,793	-	(4,716)	10,077
Total Assets	14,793	-	(4,716)	10,077
Liabilities:				
Undistributed Monies	14,793	-	(4,716)	10,077
Total Liabilities	\$ 14,793	\$ -	\$ (4,716)	\$ 10,077
Family and Children First				
Assets:				
Pooled Cash and Investments	603,458	569,441	(585,339)	587,560
Receivables:				
Intergovernmental	23,649	-	(23,649)	-
Total Assets	627,107	569,441	(608,988)	587,560
Liabilities:				
Undistributed Monies	615,370	569,441	(597,251)	587,560
Accounts Payable	11,737	-	(11,737)	-
Total Liabilities	\$ 627,107	\$ 569,441	\$ (608,988)	\$ 587,560
Total - All Agency Funds				
Assets:				
Pooled Cash and Investments	26,354,932	326,916,287	(325,041,539)	28,229,680
Cash and Cash Equivalents in Segregated Accounts	2,993,559	52,119,517	(52,414,224)	2,698,852
Receivables:				
Taxes	212,483,409	211,309,795	(212,483,409)	211,309,795
Intergovernmental	5,148,327	5,211,243	(5,148,327)	5,211,243
Special Assesments	11,688,339	9,968,709	(11,688,339)	9,968,709
Accounts	2,453	-	(2,453)	-
Total Assets	258,671,019	605,525,551	(606,778,291)	257,418,279
Liabilities:				
Due to Other Governments	240,287,875	532,951,241	(535,931,469)	237,307,647
Undistributed Monies	17,660,527	72,574,310	(70,124,205)	20,110,632
Accounts Payable	722,617	-	(722,617)	-
Total Liabilities	\$ 258,671,019	\$ 605,525,551	\$ (606,778,291)	\$ 257,418,279

STATISTICAL SECTION

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LICKING COUNTY, OHIO

STATISTICAL SECTION

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

<u>Contents</u>	<u>Page</u>
Financial Trends	S 4 – S-15
These schedules contain trend information to help the reader understand how the County’s financial position has changed over time.	
Revenue Capacity	S 16 – S 25
These schedules contain information to help the reader understand and assess the factors affecting the County’s ability to generate its most significant local revenue sources, the property tax and the sales tax.	
Debt Capacity	S 26 – S 35
These schedules present information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue additional debt in the future.	
Economic and Demographic Information	S 36 – S 39
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County’s financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	
Operating Information	S 40 – S 49
These schedules contain service and infrastructure data to help the reader understand how the information in the County’s financial report relates to the services the County provides and the activities it performs.	

Source Note: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

LICKING COUNTY, OHIO

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

	2004	2005	2006	2007
Governmental Activities:				
Net Investment in Capital Assets	\$45,519,865	\$47,444,640	\$49,800,603	\$51,580,909
Restricted	23,353,099	19,955,039	23,347,063	26,352,190
Unrestricted	18,291,100	18,337,155	25,069,449	30,842,089
Total Governmental Activities Net Position	<u>\$87,164,064</u>	<u>\$85,736,834</u>	<u>\$98,217,115</u>	<u>\$108,775,188</u>
Business-type Activities:				
Net Investment in Capital Assets	\$8,895,219	\$8,539,983	\$2,164,975	\$7,743,661
Unrestricted	2,435,986	2,286,711	9,245,241	3,767,199
Total Business-type Activities Net Position	<u>\$11,331,205</u>	<u>\$10,826,694</u>	<u>\$11,410,216</u>	<u>\$11,510,860</u>
Primary Government:				
Net Investment in Capital Assets	\$54,415,084	\$55,984,623	\$51,965,578	\$59,324,570
Restricted	23,353,099	19,955,039	23,347,063	26,352,190
Unrestricted	20,727,086	20,623,866	34,314,690	34,609,288
Total Primary Government Net Position	<u>\$98,495,269</u>	<u>\$96,563,528</u>	<u>\$109,627,331</u>	<u>\$120,286,048</u>

Source: County Auditor's Office

2008	2009	2010	2011	2012	2013
\$53,209,177	\$53,870,514	\$51,300,885	\$54,751,851	\$55,181,878	\$54,566,385
24,638,502	23,768,761	27,214,456	28,749,691	30,208,635	27,878,413
28,828,702	26,020,681	25,885,998	21,932,842	26,100,698	29,320,641
<u>\$106,676,381</u>	<u>\$103,659,956</u>	<u>\$104,401,339</u>	<u>\$105,434,384</u>	<u>\$111,491,211</u>	<u>\$111,765,439</u>
\$7,312,193	\$7,783,689	\$7,665,029	\$8,061,612	\$8,210,475	\$8,448,915
3,761,862	4,020,571	4,108,218	4,256,578	4,970,210	4,868,284
<u>\$11,074,055</u>	<u>\$11,804,260</u>	<u>\$11,773,247</u>	<u>\$12,318,190</u>	<u>\$13,180,685</u>	<u>\$13,317,199</u>
\$60,521,370	\$61,654,203	\$58,965,914	\$62,813,463	\$63,392,353	\$63,015,300
24,638,502	23,768,761	27,214,456	28,749,691	30,208,635	27,878,413
32,590,564	30,041,252	29,994,216	26,189,420	31,070,908	34,188,925
<u>\$117,750,436</u>	<u>\$115,464,216</u>	<u>\$116,174,586</u>	<u>\$117,752,574</u>	<u>\$124,671,896</u>	<u>\$125,082,638</u>

LICKING COUNTY, OHIO

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

	2004	2005	2006	2007
Expenses				
Governmental Activities:				
Public Safety	\$18,654,734	\$19,569,607	\$20,221,025	\$19,978,109
Health	2,842,855	2,828,228	3,077,741	4,487,341
Human Services	35,878,081	38,205,119	41,153,930	44,509,343
Conservation and Recreation	1,026,058	1,041,722	1,062,742	1,147,499
Community and Economic Development	944,517	953,461	1,335,254	1,081,339
Public Works	7,517,793	7,669,730	7,150,161	7,472,624
General Government	19,053,149	19,407,610	20,786,809	21,478,197
Interest and Fiscal Charges	686,328	785,939	797,065	690,358
<i>Total Governmental Activities Expenses</i>	<u>86,603,515</u>	<u>90,461,416</u>	<u>95,584,727</u>	<u>100,844,810</u>
Business-type Activities:				
Water	259,805	276,302	249,450	255,957
Wastewater	2,173,128	2,458,857	2,219,436	2,265,613
<i>Total Business-type Activities Expenses</i>	<u>2,432,933</u>	<u>2,735,159</u>	<u>2,468,886</u>	<u>2,521,570</u>
<i>Total Primary Government Expenses</i>	<u>\$89,036,448</u>	<u>\$93,196,575</u>	<u>\$98,053,613</u>	<u>\$103,366,380</u>
Program Revenues				
Governmental Activities:				
Charges for Services				
Public Safety	\$296,121	\$322,673	\$351,617	\$275,804
Health	291,448	307,077	324,271	349,836
Human Services	1,492,843	1,112,863	1,276,768	1,190,603
Community and Economic Development	0	132,689	263,841	163,842
Public Works	515,410	1,175,922	522,746	548,497
General Government	8,307,959	8,401,575	7,997,953	7,957,879
Operating Grants and Contributions	33,367,259	30,313,516	36,907,808	38,452,504
Capital Grants and Contributions	0	1,443,865	1,625,400	1,244,226
<i>Total Governmental Activities Program Revenues</i>	<u>44,271,040</u>	<u>43,210,180</u>	<u>49,270,404</u>	<u>50,183,191</u>

2008	2009	2010	2011	2012	2013
\$22,526,020	\$22,618,676	\$22,464,292	\$22,312,572	\$20,798,926	\$23,472,844
4,756,000	4,738,081	4,691,348	4,606,607	4,440,024	4,629,012
50,272,596	46,329,100	38,394,980	40,250,490	39,542,915	41,129,119
1,194,101	1,219,161	628,620	552,157	552,514	402,256
1,123,999	1,341,034	946,386	1,283,293	982,289	929,959
8,769,736	8,489,774	7,993,264	8,625,735	10,119,994	8,533,404
27,214,151	24,088,042	25,666,179	28,517,262	24,548,222	27,309,203
559,610	524,122	503,687	607,512	600,463	507,739
<u>116,416,213</u>	<u>109,347,990</u>	<u>101,288,756</u>	<u>106,755,628</u>	<u>101,585,347</u>	<u>106,913,536</u>
376,746	439,542	149,243	155,553	184,383	234,357
<u>2,821,752</u>	<u>2,391,888</u>	<u>2,432,201</u>	<u>1,975,581</u>	<u>2,002,900</u>	<u>2,452,202</u>
<u>3,198,498</u>	<u>2,831,430</u>	<u>2,581,444</u>	<u>2,131,134</u>	<u>2,187,283</u>	<u>2,686,559</u>
<u>\$119,614,711</u>	<u>\$112,179,420</u>	<u>\$103,870,200</u>	<u>\$108,886,762</u>	<u>\$103,772,630</u>	<u>\$109,600,095</u>
\$598,743	\$746,611	\$1,893,807	\$2,412,309	\$678,856	\$539,144
398,328	366,980	400,967	545,699	589,037	541,505
1,202,096	1,055,152	1,037,733	1,112,033	1,859,432	1,968,366
149,241	14,724	148,498	185,449	110,372	63,168
516,955	427,169	404,105	433,864	262,045	379,321
7,763,634	8,177,905	8,281,121	9,126,081	12,271,616	12,481,482
41,180,918	36,896,619	34,979,942	32,994,121	33,085,329	32,087,500
666,424	3,080,118	408,753	0	1,148,869	711,989
<u>52,476,339</u>	<u>50,765,278</u>	<u>47,554,926</u>	<u>46,809,556</u>	<u>50,005,556</u>	<u>48,772,475</u>

(continued)

LICKING COUNTY, OHIO

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

	2004	2005	2006	2007
Business-type Activities:				
Charges for Services				
Water	305,943	321,504	284,088	306,620
Wastewater	2,143,841	1,927,316	2,028,691	2,220,742
Capital Grants and Contributions	0	0	0	0
<i>Total Business-type Activities Program Revenues</i>	<u>2,449,784</u>	<u>2,248,820</u>	<u>2,312,779</u>	<u>2,527,362</u>
<i>Total Primary Government Program Revenues</i>	<u>46,720,824</u>	<u>45,459,000</u>	<u>51,583,183</u>	<u>52,710,553</u>
Net (Expense)/Revenue				
Governmental Activities	(42,332,475)	(47,251,236)	(46,314,323)	(50,661,619)
Business-type Activities	16,851	(486,339)	(156,107)	5,792
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(\$42,315,624)</u>	<u>(\$47,737,575)</u>	<u>(\$46,470,430)</u>	<u>(\$50,655,827)</u>
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes	\$17,592,088	\$18,076,488	\$20,444,409	\$22,189,749
Sales Taxes	16,339,191	16,784,667	23,730,293	24,751,138
Special Assessments	0	0	0	0
Intergovernmental, Unrestricted	6,411,724	6,371,621	7,730,570	7,283,435
Investment Earnings	897,246	2,009,217	3,853,374	4,107,176
Miscellaneous	1,974,746	2,872,240	2,940,868	2,847,738
Transfers	37,261	28,074	95,090	40,456
<i>Total Governmental Activities</i>	<u>43,252,256</u>	<u>46,142,307</u>	<u>58,794,604</u>	<u>61,219,692</u>
Business-type Activities:				
Investment Earnings	2,404	6,601	7,074	135,308
Miscellaneous	0	0	0	0
Transfers	(37,261)	(28,074)	(95,090)	(40,456)
<i>Total Business-type Activities</i>	<u>(34,857)</u>	<u>(21,473)</u>	<u>(88,016)</u>	<u>94,852</u>
<i>Total Primary Government</i>	<u>\$43,217,399</u>	<u>\$46,120,834</u>	<u>\$58,706,588</u>	<u>\$61,314,544</u>
Change in Net Position				
Governmental Activities	\$919,781	(\$1,108,929)	\$12,480,281	\$10,558,073
Business-type Activities	(18,006)	(507,812)	(244,123)	100,644
<i>Total Primary Government Change in Net Position</i>	<u>\$901,775</u>	<u>(\$1,616,741)</u>	<u>\$12,236,158</u>	<u>\$10,658,717</u>

Source: County Auditor's Office

2008	2009	2010	2011	2012	2013
281,738	308,801	379,710	272,279	263,497	292,720
2,261,155	2,598,220	2,663,972	2,402,229	2,786,281	2,497,820
79,210	0	0	0	0	0
<u>2,622,103</u>	<u>2,907,021</u>	<u>3,043,682</u>	<u>2,674,508</u>	<u>3,049,778</u>	<u>2,790,540</u>
<u>55,098,442</u>	<u>53,672,299</u>	<u>50,598,608</u>	<u>49,484,064</u>	<u>53,055,334</u>	<u>51,563,015</u>
(63,939,874)	(58,582,712)	(53,733,830)	(59,946,072)	(51,579,791)	(58,141,061)
(576,395)	75,591	462,238	543,374	862,495	103,981
<u>(\$64,516,269)</u>	<u>(\$58,507,121)</u>	<u>(\$53,271,592)</u>	<u>(\$59,402,698)</u>	<u>(\$50,717,296)</u>	<u>(\$58,037,080)</u>
\$21,893,947	\$20,820,828	\$21,358,372	\$23,136,440	\$24,022,693	\$23,104,343
24,351,715	22,987,191	23,619,086	24,804,013	26,568,612	28,188,971
0	0	0	0	159,088	100,846
7,319,308	7,481,461	7,242,261	7,648,773	4,724,578	5,326,495
2,014,078	1,167,578	683,859	424,101	332,472	258,467
3,946,781	3,604,133	3,525,105	3,257,496	1,356,229	1,436,167
(75,110)	(494,904)	(332,628)	0	0	0
<u>59,450,719</u>	<u>55,566,287</u>	<u>56,096,055</u>	<u>59,270,823</u>	<u>57,163,672</u>	<u>58,415,289</u>
64,480	159,710	785	1,569	0	0
0	0	0	0	0	32,533
75,110	494,904	332,628	0	0	0
<u>139,590</u>	<u>654,614</u>	<u>333,413</u>	<u>1,569</u>	<u>0</u>	<u>32,533</u>
<u>\$59,590,309</u>	<u>\$56,220,901</u>	<u>\$56,429,468</u>	<u>\$59,272,392</u>	<u>\$57,163,672</u>	<u>\$58,447,822</u>
(\$4,489,155)	(\$3,016,425)	\$2,362,225	(\$675,249)	\$5,583,881	\$274,228
(436,805)	730,205	795,651	544,943	862,495	136,514
<u>(\$4,925,960)</u>	<u>(\$2,286,220)</u>	<u>\$3,157,876</u>	<u>(\$130,306)</u>	<u>\$6,446,376</u>	<u>\$410,742</u>

LICKING COUNTY, OHIO

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

	2004	2005	2006	2007
General Fund				
Nonspendable	\$0	\$0	\$0	\$0
Restricted	0	0	0	0
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned	0	0	0	0
Reserved	594,316	760,725	1,004,088	966,721
Unreserved	<u>7,782,226</u>	<u>6,935,336</u>	<u>12,673,345</u>	<u>14,959,807</u>
<i>Total General Fund</i>	<u>8,376,542</u>	<u>7,696,061</u>	<u>13,677,433</u>	<u>15,926,528</u>
All Other Governmental Funds				
Nonspendable	\$0	\$0	\$0	\$0
Restricted	0	0	0	0
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned	0	0	0	0
Reserved	7,603,073	7,850,773	7,791,909	8,659,556
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	19,625,492	17,175,181	17,834,205	19,361,035
Capital Projects Funds	<u>(826,694)</u>	<u>(1,591,446)</u>	<u>(263,590)</u>	<u>(48,687)</u>
Total All Other Governmental Funds	<u>26,401,871</u>	<u>23,434,508</u>	<u>25,362,524</u>	<u>27,971,904</u>
<i>Total Governmental Funds</i>	<u><u>\$34,778,413</u></u>	<u><u>\$31,130,569</u></u>	<u><u>\$39,039,957</u></u>	<u><u>\$43,898,432</u></u>

Source: County Auditor's Office

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

2008	2009	2010	2011	2012	2013
\$0	\$0	\$0	\$221,880	\$486,538	\$63,571
0	0	0	0	0	0
0	0	0	300,000	300,000	300,000
0	0	0	705,744	4,858,587	2,630,530
0	0	0	13,626,616	11,594,673	17,438,928
1,360,658	1,335,903	1,100,079	0	0	0
10,810,458	6,726,828	8,860,315	0	0	0
12,171,116	8,062,731	9,960,394	14,854,240	17,239,798	20,433,029
\$0	\$0	\$0	\$3,345,481	\$140,637	\$109,864
0	0	0	25,221,409	28,138,740	25,965,405
0	0	0	61,911	61,911	61,911
0	0	0	0	627,565	375,501
0	0	0	0	0	0
9,964,917	9,204,743	9,252,685	0	0	0
16,235,867	17,638,693	18,465,611	0	0	0
(795,676)	(2,084,489)	(2,665,992)	0	0	0
25,405,108	24,758,947	25,052,304	28,628,801	28,968,853	26,512,681
\$37,576,224	\$32,821,678	\$35,012,698	\$43,483,041	\$46,208,651	\$46,945,710

LICKING COUNTY, OHIO

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

	2004	2005	2006	2007
Revenues:				
Taxes	\$34,520,913	\$35,151,626	\$44,607,102	\$47,114,675
Intergovernmental Revenues	39,567,832	37,242,953	41,836,027	46,419,234
Charges for Services	9,703,946	9,574,416	9,503,654	9,307,126
Licenses and Permits	280,771	310,590	314,086	317,274
Investment Earnings	835,008	1,887,724	3,688,173	3,904,928
Special Assessments	111,050	393,818	119,838	152,659
Fines and Forfeitures	802,175	850,686	836,444	743,361
All Other Revenue	1,974,746	2,872,240	2,940,868	2,847,738
Total Revenue	87,796,441	88,284,053	103,846,192	110,806,995
Expenditures:				
Current:				
Public Safety	18,035,716	18,943,606	20,113,164	21,207,576
Health	2,777,665	2,783,356	3,019,681	4,397,989
Human Services	35,571,925	37,737,723	41,642,179	45,844,341
Conservation and Recreation	1,026,058	1,041,722	1,062,742	1,147,499
Community and Economic Development	941,487	947,075	1,308,555	1,095,554
Public Works	7,007,294	7,417,483	7,206,059	7,733,293
General Government	19,106,738	19,325,943	20,941,877	21,662,889
Capital Outlay	596,252	2,486,917	782,857	1,269,285
Debt Service:				
Principal Retirement	922,068	1,002,463	1,110,997	1,130,676
Interest and Fiscal Charges	691,453	782,083	798,702	697,548
Bond Issuance Costs	0	0	0	0
Total Expenditures	86,676,656	92,468,371	97,986,813	106,186,650
Excess (Deficiency) of Revenues Over Expenditures	1,119,785	(4,184,318)	5,859,379	4,620,345

2008	2009	2010	2011	2012	2013
\$46,596,606	\$44,029,476	\$45,285,486	\$47,724,359	\$50,825,427	\$51,509,171
47,628,133	47,727,748	42,013,939	40,862,143	37,733,277	38,185,258
9,063,098	9,610,932	10,833,783	11,925,434	12,941,423	13,287,182
400,340	385,024	420,318	562,519	598,384	642,349
1,916,674	1,132,559	670,341	411,114	332,472	258,467
145,045	192,300	183,479	170,964	178,677	137,807
715,231	618,739	767,230	1,194,650	694,191	626,645
3,946,781	3,604,133	3,525,105	3,257,496	2,669,671	3,017,960
<u>110,411,908</u>	<u>107,300,911</u>	<u>103,699,681</u>	<u>106,108,679</u>	<u>105,973,522</u>	<u>107,664,839</u>
21,747,279	22,276,569	22,133,310	21,260,002	21,019,756	23,066,662
4,643,750	4,650,960	4,650,384	4,544,893	4,440,203	4,635,195
50,482,841	46,642,334	38,669,220	39,145,611	39,767,311	41,221,320
1,194,101	1,219,161	628,620	552,157	552,514	402,256
1,123,476	1,338,020	981,151	1,270,000	927,436	961,929
7,933,615	7,526,995	6,737,531	7,383,209	9,640,316	7,963,304
23,689,880	23,707,582	23,087,798	25,626,678	24,524,367	27,017,687
3,804,020	3,293,605	3,391,851	1,881,442	3,874,446	677,858
883,512	852,511	805,684	766,019	3,660,969	3,821,884
565,366	527,525	507,536	352,390	468,578	494,412
0	0	0	0	96,568	19,199
<u>116,067,840</u>	<u>112,035,262</u>	<u>101,593,085</u>	<u>102,782,401</u>	<u>108,972,464</u>	<u>110,281,706</u>
(5,655,932)	(4,734,351)	2,106,596	3,326,278	(2,998,942)	(2,616,867)

(Continued)

LICKING COUNTY, OHIO

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

	2004	2005	2006	2007
Other Financing Sources (Uses):				
Sale of Capital Assets	147,000	13,142	29,731	53,509
Other Financing Sources - Capital Lease	0	0	0	111,401
General Obligation Bonds Issued	0	410,000	1,930,000	0
Special Assessment Bonds Issued	0	375,000	0	0
Energy Conservation Bonds Issued	0	0	0	0
Refunding Bonds Issued	0	0	0	0
Refunded Bonds Redeemed	0	0	0	0
Premium on Notes	0	0	0	0
Transfers In	6,329,117	6,533,453	6,887,540	6,248,292
Transfers Out	(6,291,856)	(6,505,379)	(6,792,450)	(6,207,836)
Total Other Financing Sources (Uses)	<u>184,261</u>	<u>826,216</u>	<u>2,054,821</u>	<u>205,366</u>
Increase (Decrease) in Inventory	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	<u>\$1,304,046</u>	<u>(\$3,358,102)</u>	<u>\$7,914,200</u>	<u>\$4,825,711</u>
 Debt Service as a Percentage of Noncapital Expenditures	 1.90%	 2.04%	 2.01%	 1.79%

Source: County Auditor's Office

2008	2009	2010	2011	2012	2013
32,464	6	0	0	0	0
0	0	0	0	284,057	0
0	0	0	0	4,944,929	3,385,000
0	0	0	0	0	0
0	0	0	6,070,000	0	0
0	0	0	2,290,632	0	0
0	0	0	(5,967,587)	0	0
0	0	0	0	21,427	17,166
6,338,099	2,942,882	2,354,437	4,420,810	3,895,703	4,052,476
(6,413,209)	(3,007,232)	(2,290,955)	(4,420,810)	(3,895,703)	(4,052,476)
(42,646)	(64,344)	63,482	2,393,045	5,250,413	3,402,166
0	0	0	0	1,193	(48,240)
(\$5,698,578)	(\$4,798,695)	\$2,170,078	\$5,719,323	\$2,252,664	\$737,059

1.29%

1.28%

1.34%

1.10%

3.91%

4.01%

LICKING COUNTY, OHIO

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

Tax year	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Real Property				
Assessed	\$2,899,647,000	\$3,283,718,000	\$3,381,698,870	\$3,456,409,980
Actual	8,284,705,714	9,382,051,429	9,661,996,771	9,875,457,086
Public Utility				
Assessed	130,243,000	128,165,000	126,951,180	110,312,750
Actual	130,243,000	128,165,000	126,951,180	110,312,750
Tangible Personal Property				
Assessed	218,128,000	235,620,000	138,408,110	71,659,210
Actual	872,512,000	942,480,000	738,176,587	573,273,680
Total				
Assessed	3,248,018,000	3,647,503,000	3,647,058,160	3,638,381,940
Actual	9,287,460,714	10,452,696,429	10,527,124,538	10,559,043,516
Assessed Value as a Percentage of Actual Value	34.97%	34.90%	34.64%	34.46%
Total Direct Tax Rate	7.20	7.40	7.40	7.40

Source: County Auditor's Office

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

2008	2009	2010	2011	2012	2013
\$3,518,976,090	\$3,568,022,470	\$3,585,478,540	\$3,598,090,910	\$3,620,355,740	\$3,643,244,550
10,054,217,400	10,194,349,914	10,244,224,400	10,280,259,743	10,343,873,543	10,409,270,143
117,490,380	123,306,320	128,912,560	139,321,620	143,979,570	159,952,690
117,490,380	123,306,320	128,912,560	139,321,620	143,979,570	159,952,690
7,992,880	0	0	0	0	0
127,886,080	0	0	0	0	0
3,644,459,350	3,691,328,790	3,714,391,100	3,737,412,530	3,764,335,310	3,803,197,240
10,299,593,860	10,317,656,234	10,373,136,960	10,419,581,363	10,487,853,113	10,569,222,833
35.38%	35.78%	35.81%	35.87%	35.89%	35.98%
7.10	7.40	7.70	7.70	7.70	7.70

LICKING COUNTY, OHIO

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

	2004	2005	2006	2007
Direct County Rates				
General Fund	2.20	2.20	2.20	2.20
Mental Health and Retardation	2.30	2.30	2.30	2.30
Children's Services	1.00	1.00	1.00	1.00
Senior Citizens	0.70	0.90	0.90	0.90
Mental Health	1.00	1.00	1.00	1.00
Total	7.20	7.40	7.40	7.40
Overlapping Rates				
Miscellaneous				
West Licking Joint Fire District	10.50	10.50	11.50	11.50
New Albany Plain Local Park District	1.87	1.72	1.72	1.69
Granville Recreation District	0.00	0.00	0.00	0.00
Knox County Library District	0.58	0.54	0.41	0.41
Licking County Library	0.00	0.00	0.00	0.00
Pataskala Library	0.00	0.00	0.00	0.50
Licking Park District	0.00	0.00	0.00	0.50
Corporations	0.70 - 10.40	0.70 - 10.40	0.70 - 7.90	0.70 - 7.90
Villages	1.20 - 13.30	1.20 - 13.30	1.20 - 13.20	1.20 - 13.30
Townships	2.30 - 11.50	2.30 - 14.20	2.30 - 14.85	0.60 - 14.85
School Districts	31.30 - 82.71	31.30 - 82.71	30.70 - 82.25	30.70 - 82.25
Joint Vocational School Districts	2.00 - 6.40	2.00 - 6.40	2.00 - 6.40	2.00 - 6.40

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

Source:

County Auditor's Office
County Treasurer's Office

2008	2009	2010	2011	2012	2013
1.90	2.20	2.20	2.20	2.20	2.20
2.30	2.30	2.30	2.30	2.30	2.30
1.00	1.00	1.00	1.00	1.00	1.00
0.90	0.90	1.20	1.20	1.20	1.20
1.00	1.00	1.00	1.00	1.00	1.00
7.10	7.40	7.70	7.70	7.70	7.70

11.50	11.50	11.50	11.50	11.50	11.50
1.69	1.69	1.69	1.79	1.79	1.79
0.00	1.00	1.00	1.00	1.00	1.00
0.43	1.30	1.30	1.30	1.30	1.30
0.00	0.00	1.00	1.00	1.00	1.00
0.50	0.50	0.50	0.50	0.50	0.50
0.50	0.50	0.50	0.50	0.25	0.25

0.70 - 7.90	0.60 - 7.90	0.60 - 7.90	0.70 - 5.40	0.70 - 5.40	0.70 - 5.40
1.20 - 13.30	1.20 - 13.20	1.20 - 13.20	1.20 - 13.20	1.20 - 13.20	1.20 - 13.30
2.3 - 14.95	2.25 - 14.20	2.25 - 14.20	2.30 - 14.20	2.30 - 13.95	.60 - 13.95
30.70 - 82.33	31.30 - 82.30	31.30 - 87.10	33.40 - 87.10	31.30 - 87.10	31.30 - 92.60
2.00 - 6.40	2.00 - 6.40	2.00 - 6.40	2.00 - 6.40	2.00 - 6.40	2.00 - 6.40

LICKING COUNTY, OHIO



LICKING COUNTY, OHIO

PRINCIPAL TAXPAYERS
PROPERTY TAX
CURRENT YEAR AND NINE YEARS AGO

		2013		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Ohio Power Co	Electric	\$92,805,640	1	2.44%
Licking Rural Electric Inc.	Electric	17,752,540	2	0.47%
Columbia Gas Transmission Corp	Gas Lines	10,315,230	3	0.27%
AEP Ohio Transmission	Gas Lines	9,038,430	4	0.24%
Harry & David Operations, Inc.	Manufacturing	7,445,980	5	0.20%
Glimcher Properties LTD	Development	7,156,520	6	0.19%
Tween Brands Service Company	Manufacturing	6,705,720	7	0.18%
Licking Memorial Hospital	Hospital	6,022,450	8	0.16%
Kroger Company	Retail	5,514,580	9	0.14%
Dominion Transmission	Gas Lines	5,135,190	10	0.14%
	Subtotal	167,892,280		4.43%
	All Others	3,635,304,960		95.58%
	Total	\$3,803,197,240		100.01%

		2004		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Ohio Power Co	Electric	\$38,850,300	1	1.20%
Columbus Southern Power	Electric	18,719,320	2	0.58%
Glimcher Properties LTD	Development	16,687,060	3	0.51%
Licking Rural Electric Inc.	Electric	15,684,240	4	0.48%
Alltell	Telephone	15,462,270	5	0.48%
United Telephone of Ohio	Telephone	9,844,820	6	0.30%
Owens Corning Fiberglass	Insulation Manufacturere	6,442,550	7	0.20%
Dominion Transmission	Gas Lines	6,273,350	8	0.19%
National Gas & Oil Corp	Gas Lines	5,268,170	9	0.16%
Cherry Jack LTD Ptnr	Hotel	4,836,200	10	0.15%
	Subtotal	138,068,280		4.25%
	All Others	3,109,950,030		95.75%
	Total	\$3,248,018,310		100.00%

Source: County Auditor's Office

LICKING COUNTY, OHIO

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

Collection Year	2004	2005	2006	2007
Total Tax Levy (1)	\$20,816,667	\$21,284,960	\$24,140,454	\$26,117,426
Collections within the Fiscal Year of the Levy				
Current Tax Collections (2)	18,930,805	19,396,783	22,099,049	23,743,607
Percent of Levy Collected	90.94%	91.13%	91.54%	90.91%
Delinquent Tax Collections	724,615	604,287	768,704	850,464
Total Tax Collections	19,655,420	20,001,070	22,867,753	24,594,071
Percent of Total Tax Collections To Tax Levy	94.42%	93.97%	94.73%	94.17%
Accumulated Outstanding Delinquent Taxes (3)	1,161,245	1,283,890	1,272,701	1,523,356
Percentage of Accumulated Delinquent Taxes to Total Tax Levy	5.58%	6.03%	5.27%	5.83%

- (1) Taxes levied and collected are presented on a cash basis.
- (2) State reimbursements of rollback and homestead exemptions are included;
- (3) Penalties and interest are included, since by Ohio law they become part of the tax obligation as assessment occurs.

Source: County Auditor's Office

2008	2009	2010	2011	2012	2013
\$25,293,387	\$25,602,214	\$25,114,652	\$26,792,706	\$26,797,644	\$26,892,214
22,951,690	23,071,995	24,023,041	25,111,320	25,525,977	25,871,415
90.74%	90.12%	95.65%	93.72%	95.25%	96.20%
745,930	725,513	875,436	899,446	699,792	926,394
23,697,620	23,797,508	24,898,477	26,010,766	26,225,769	26,797,809
93.69%	92.95%	99.14%	97.08%	97.87%	99.65%
1,595,766	1,804,706	1,496,676	1,712,770	1,478,649	1,262,792
6.31%	7.05%	5.96%	6.39%	5.52%	4.70%

LICKING COUNTY, OHIO

TAXABLE SALES BY INDUSTRY (CATEGORY)
LAST TEN YEARS

Industry (Category)	2004	2005	2006	2007
Sales Tax Payments	\$5,507,967	\$5,284,297	\$6,975,963	\$7,457,974
Direct Pay Tax Return Payments	282,053	275,760	376,837	459,086
Seller's Use Tax Return Payments	1,246,458	1,236,823	1,915,663	1,983,426
Consumer's Use Tax Return Payments	717,745	804,254	1,044,663	713,905
Motor Vehicle Tax Payments	3,020,831	2,921,061	3,755,929	4,171,899
Sales/Use Tax Voluntary Payments	n/a	n/a	n/a	n/a
Watercraft and Outboard Motors	40,184	41,545	51,616	82,274
Department of Liquor Control	29,009	31,780	49,376	63,306
Sales Tax on Motor Vehicle Fuel Refunds	10,177	5,566	6,835	2,488
Use Tax Amnesty Payments	17,960	22,268	14,719	22,678
Statewide Master Numbers	5,659,380	6,349,314	8,662,737	9,857,081
Sales/Use Tax Assessment Payments	16,956	28,418	48,895	50,960
Streamlined Sales Tax Payments	n/a	n/a	n/a	n/a
Managed Audit Sales/Use Tax Payments	n/a	n/a	n/a	n/a
State Administrative Rotary Fund	(165,487)	(170,011)	(229,014)	(248,118)
Sales/Use Tax Refunds Approved	(65,822)	(50,856)	(37,742)	(56,127)
Total	\$16,317,411	\$16,780,219	\$22,636,477	\$24,560,832
Sales Tax Rate	1.00%	1.00%	1.50%	1.50%

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

Source: State Department of Taxation

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

2008	2009	2010	2011	2012	2013
\$7,374,137	\$6,773,972	\$6,787,532	\$6,795,129	\$6,943,835	\$7,381,077
579,735	469,031	1,193,300	1,335,691	1,716,602	1,754,714
2,218,378	2,138,331	2,221,253	2,492,861	2,521,727	2,775,956
576,154	769,964	835,643	781,541	817,325	940,845
3,998,161	3,591,820	3,674,013	4,046,150	4,500,993	4,774,757
n/a	n/a	19,422	20,204	26,083	44,421
54,193	39,427	42,613	39,323	48,365	57,074
74,536	82,741	87,324	94,094	99,216	106,605
11,201	2,790	2,192	2,430	7,004	4,484
24,774	23,318	27,233	28,249	34,869	21,832
9,770,636	9,148,870	8,827,943	9,120,548	9,873,639	10,233,023
97,230	212,509	123,133	120,858	132,161	142,393
n/a	n/a	12,333	12,255	7,691	13,558
n/a	n/a	n/a	488	10,319	0
(247,605)	(232,028)	(236,981)	(247,780)	(266,846)	(281,616)
(35,334)	(88,612)	(155,820)	(111,765)	(55,240)	(89,160)
<u>\$24,496,195</u>	<u>\$22,932,133</u>	<u>\$23,461,132</u>	<u>\$24,530,278</u>	<u>\$26,417,743</u>	<u>\$27,879,963</u>
1.50%	1.50%	1.50%	1.50%	1.50%	1.50%

LICKING COUNTY, OHIO

RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN YEARS

	2004	2005	2006	2007
Governmental Activities (1)				
General Obligation Bonds Payable	\$10,908,780	\$10,346,869	\$11,207,778	\$10,096,383
Special Assessment Bonds Payable	181,598	526,046	484,140	464,859
Capital Leases	0	0	0	111,401
Bond Anticipation Note Payable	0	0	0	0
Business-type Activities (1)				
Mortgage Revenue Bonds Payable	\$316,000	\$216,000	\$111,000	\$0
General Obligation Bonds Payable	455,000	415,000	370,000	325,000
OWDA Loan Payable	0	0	0	0
OPWC Loan Payable	0	0	0	0
Total Primary Government	\$11,861,378	\$11,503,915	\$12,172,918	\$10,997,643
Population (2)				
Licking County	145,491	151,499	151,499	151,499
Outstanding Debt Per Capita	\$82	\$76	\$80	\$73
Income (3)				
Personal (in thousands)	4,318,900	4,622,083	4,872,359	4,872,359
Percentage of Personal Income	0.27%	0.25%	0.25%	0.23%

Sources:

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

2008	2009	2010	2011	2012	2013
\$9,237,549	\$8,410,138	\$7,630,000	\$11,736,256	\$13,040,287	\$12,659,512
440,181	415,081	389,535	363,516	336,995	309,943
91,280	70,133	47,908	24,550	284,057	250,000
0	0	0	2,849,000	2,880,000	2,885,000
\$0	\$0	\$0	\$0	\$0	\$0
280,000	230,000	175,000	120,000	60,000	0
10,793,976	10,368,808	9,854,189	9,334,411	9,282,026	8,851,316
0	342,638	315,588	306,571	297,554	279,521
<u>\$20,842,986</u>	<u>\$19,836,798</u>	<u>\$18,412,220</u>	<u>\$24,734,304</u>	<u>\$26,180,919</u>	<u>\$25,235,292</u>

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

LICKING COUNTY, OHIO

RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN YEARS

Year	2004	2005	2006	2007
Population (1)	145,491	151,499	151,499	151,499
Estimated Actual Value (2)	\$9,287,460,714	\$10,452,696,429	\$10,527,124,538	\$10,559,043,516
General Bonded Debt				
General Obligation Bonds	\$11,363,780	\$10,761,869	\$11,577,778	\$10,421,383
Resources Available to Pay Principal	\$3,713,783	\$3,634,915	\$3,697,898	\$3,631,443
Net General Bonded Debt	\$7,649,997	\$7,126,954	\$7,879,880	\$6,789,940
Ratio of Net Bonded Debt to Estimated Actual Value	0.08%	0.07%	0.07%	0.06%
Net Bonded Debt per Capita	\$52.58	\$47.04	\$52.01	\$44.82

Source:

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

2008	2009	2010	2011	2012	2013
156,985	157,721	166,492	166,492	167,537	167,537
\$10,299,593,860	\$10,317,656,234	\$10,373,136,960	\$10,419,581,363	\$10,487,853,113	\$10,569,222,833
\$9,517,549	\$8,640,138	\$7,805,000	\$11,856,256	\$13,100,287	\$12,659,512
\$3,858,415	\$3,360,461	\$3,331,763	\$1,685,823	\$1,692,128	\$1,626,375
\$5,659,134	\$5,279,677	\$4,473,237	\$10,170,433	\$11,408,159	\$11,033,137
0.05%	0.05%	0.04%	0.10%	0.11%	0.10%
\$36.05	\$33.47	\$26.87	\$61.09	\$68.09	\$65.85

LICKING COUNTY, OHIO



LICKING COUNTY, OHIO

COMPUTATION OF DIRECT AND OVERLAPPING
DEBT ATTRIBUTABLE TO GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2013

Jurisdiction	Gross Debt Outstanding	Percentage Applicable to Licking County (1)	Amount Applicable to Licking County
Direct:			
Licking County	\$16,265,287	100.00%	\$16,265,287
Overlapping:			
School Districts:			
Granville Exempted Village	1,084,316	11.28%	122,349
Heath City	15,560,000	6.74%	1,049,100
Lakewood Local	1,283,721	10.78%	138,412
Licking Heights Local	14,030,000	6.20%	869,245
Northridge Local	505,000	6.05%	30,561
Southwest Licking Local	654,999	14.13%	92,543
Licking County Joint Vocational School	4,115,000	93.58%	3,851,002
Cities:			
Heath	2,985,000	7.17%	214,173
New Albany	35,441,408	0.23%	82,110
Newark	10,949,991	21.34%	2,336,739
Pataskala	20,183,282	8.63%	1,741,118
Reynoldsburg	23,480,158	4.64%	1,090,450
Villages:			
Alexandria	32,900	0.20%	66
Buckeye Lake	96,598	1.23%	1,188
Granville	685,931	4.33%	29,695
Hebron	2,472,809	1.80%	44,524
Johnstown	705,000	2.72%	19,148
Townships:			
Bennington	42,954	1.20%	515
Franklin	35,815	1.35%	484
Hartford	105,749	1.11%	1,177
Hopewell	90,842	0.71%	643
Liberty	51,585	2.01%	1,036
Madison	226,689	1.74%	3,941
McKean	43,169	1.21%	520
Monroe	229,536	4.39%	10,071
Perry	32,685	0.81%	265
Washington	110,571	1.64%	1,817
		Subtotal	11,732,892
		Total	<u><u>\$27,998,179</u></u>

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

Source: County Auditor's Office

LICKING COUNTY, OHIO

**DEBT LIMITATIONS
LAST TEN YEARS**

Collection Year	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Total Debt				
Net Assessed Valuation	\$3,248,018,000	\$3,647,503,000	\$3,647,058,160	\$3,638,381,940
Debt Limit (1)	79,700,450	89,687,575	89,676,454	89,459,549
County Debt Outstanding (2)	12,569,780	12,707,869	11,907,778	10,796,383
Less:				
Applicable Debt Service Fund Amounts	<u>(3,713,783)</u>	<u>(3,634,915)</u>	<u>(3,697,898)</u>	<u>(3,631,443)</u>
Net Indebtedness Subject to Limit	<u>8,855,997</u>	<u>9,072,954</u>	<u>8,209,880</u>	<u>7,164,940</u>
Overall Legal Debt Margin	<u>\$70,844,453</u>	<u>\$80,614,621</u>	<u>\$81,466,574</u>	<u>\$82,294,609</u>
Debt Margin as a Percentage of Debt Limit	88.89%	89.88%	90.84%	91.99%
Unvoted Debt				
Net Assessed Valuation	\$3,248,018,000	\$3,647,503,000	\$3,647,058,160	\$3,638,381,940
Legal Debt Limitation (%) (1)	1.00%	1.00%	1.00%	1.00%
Legal Debt Limitation (\$) (1)	32,480,180	36,475,030	36,470,582	36,383,819
Net Indebtedness Subject to Limit	<u>8,855,997</u>	<u>9,072,954</u>	<u>8,209,880</u>	<u>7,164,940</u>
Overall Legal Debt Margin	<u>\$23,624,183</u>	<u>\$27,402,076</u>	<u>\$28,260,702</u>	<u>\$29,218,879</u>

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

- 3.0% of the first \$100,000,000 assessed valuation plus
- 1.5% on excess of \$100,000,000, not in excess of \$300,000,000, plus
- 2.5% on the amount in excess of \$300,000,000

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

Source: County Auditor's Office

2008	2009	2010	2011	2012	2013
\$3,644,459,350	\$3,691,328,790	\$3,714,391,100	\$3,737,412,530	\$3,764,335,310	\$3,803,197,240
89,611,484	90,783,220	91,359,778	91,935,313	92,608,383	93,579,931
10,937,549	12,210,138	11,430,000	14,585,256	15,920,287	15,544,512
(3,858,415)	(3,360,461)	(3,331,763)	(1,685,823)	(1,692,128)	(1,626,375)
7,079,134	8,849,677	8,098,237	12,899,433	14,228,159	13,918,137
<u>\$82,532,350</u>	<u>\$81,933,543</u>	<u>\$83,261,541</u>	<u>\$79,035,880</u>	<u>\$78,380,224</u>	<u>\$79,661,794</u>
92.10%	90.25%	91.14%	85.97%	84.64%	85.13%
\$3,644,459,350	\$3,691,328,790	\$3,714,391,100	\$3,737,412,530	\$3,764,335,310	\$3,803,197,240
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
36,444,594	36,913,288	37,143,911	37,374,125	37,643,353	38,031,972
7,079,134	8,849,677	8,098,237	12,899,433	14,228,159	13,918,137
<u>\$29,365,460</u>	<u>\$28,063,611</u>	<u>\$29,045,674</u>	<u>\$24,474,692</u>	<u>\$23,415,194</u>	<u>\$24,113,835</u>

LICKING COUNTY, OHIO

PLEGGED REVENUE COVERAGE
LAST TEN YEARS

	2004	2005	2006	2007
Wastewater System Bonds (1)				
Gross Revenues (2)	\$2,146,245	\$1,933,917	\$2,035,765	\$2,348,826
Direct Operating Expenses (3)	1,773,339	2,056,037	1,559,710	1,515,340
Net Revenue Available for Debt Service	372,906	(122,120)	476,055	833,486
Annual Debt Service Requirement	116,600	115,800	115,800	116,500
Coverage	3.20	(1.05)	4.11	7.15
Special Assessment Bonds				
Special Assessment Collections	\$54,265	\$337,856	\$59,846	\$54,783
Debt Service				
Principal	37,218	30,552	41,906	19,281
Interest	16,038	98,347	19,591	25,472
Coverage	1.02	2.62	0.97	1.22

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

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

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

Source: County Auditor's Office

2008	2009	2010	2011	2012	2013
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0.00	0.00	0.00	0.00	0.00	0.00
\$33,692	\$35,541	\$33,287	\$36,496	\$32,983	\$31,947
24,678	25,100	25,546	26,019	26,521	27,052
24,583	23,472	22,320	21,128	19,888	18,674
0.68	0.73	0.70	0.77	0.71	0.70

LICKING COUNTY, OHIO

DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN YEARS

Calendar Year	2004	2005	2006	2007
Population (1)				
Licking County	145,491	151,499	151,499	151,499
Income (2) (a)				
Total Personal (in thousands)	4,318,900	4,622,083	4,872,359	4,872,359
Per Capita	29,685	30,509	32,161	32,161
Unemployment Rate (3)				
Federal	6.0%	5.5%	5.0%	4.6%
State	6.1%	6.0%	5.9%	5.6%
Licking County	5.9%	5.8%	5.1%	5.2%
Civilian Work Force Estimates (3)				
State	5,875,300	5,900,400	5,934,000	5,976,500
Licking County	80,500	81,100	82,700	84,500

Sources:

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

2008	2009	2010	2011	2012	2013
156,985	157,721	166,492	166,492	167,537	167,537
5,643,925	5,618,653	5,789,593	5,789,593	5,910,035	5,910,035
35,952	35,624	34,774	34,774	35,276	35,276
8.1%	9.3%	9.6%	8.9%	7.6%	6.7%
9.4%	10.3%	10.1%	8.6%	7.2%	6.6%
7.1%	9.4%	8.6%	8.0%	6.5%	5.9%
5,929,800	5,900,500	5,894,000	5,806,500	5,748,000	5,821,000
85,900	84,100	83,500	84,400	84,800	87,000

LICKING COUNTY, OHIO



LICKING COUNTY, OHIO

PRINCIPAL EMPLOYERS
CURRENT YEAR AND SEVEN YEARS AGO

		2013	
Employer	Nature of Business	Number of Employees	Percentage of Total Employment
Licking Memorial Hospital	Health Care	1,616	1.86%
Englefield Oil Co. Inc	Convenience Stores & Gas Stations	1,400	1.61%
State Farm Insurance Co.	Insurance Underwriter	1,205	1.39%
OSU-N/COTC	Education	1,096	1.26%
Licking County Government	County Government Services	1,090	1.25%
Newark City Schools	Education	850	0.98%
Denison University	Education	748	0.86%
Anomatic Corporation	Anodizing Aluminum Process Mfg.	650	0.75%
Park National Bank	National Commercial Bank	650	0.75%
Owens Corning	Glass Fiber Building Materials Mfg.	643	0.74%
Total		<u>9,948</u>	
Total Employment within the County		<u><u>87,000</u></u>	
		2006	
Employer	Nature of Business	Number of Employees	Percentage of Total Employment
Licking Memorial Hospital	Health Care	1,436	1.83%
Licking County Government	Government Services	1,252	1.59%
Owens Corning Corporation	Glass Fiber Building Materials	1,037	1.32%
Newark City School District	Education	1,035	1.32%
O.S.U. - Newark/COTC	Education	1,015	1.29%
State Farm Insurance	Insurance/Underwriting	994	1.27%
Wal*Mart	Department/Grocery Store	697	0.89%
Anomatic	Anodizing Aluminum Process Mfg.	655	0.83%
Boeing Company	Aerospace Industries	582	0.74%
Longaberger	Specialty Basket and Pottery Mfg.	508	0.65%
Total		<u>9,211</u>	
Total Employment within the County		<u><u>78,500</u></u>	

Source: County Auditor's Office

Note: This information could not be obtained for 2004 or 2005.

LICKING COUNTY, OHIO

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION
LAST EIGHT YEARS

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Governmental Activities				
Public Safety				
Sheriff	192.00	192.50	209.00	183.50
Emergency Management	24.00	24.00	29.00	23.50
Health				
Health and Welfare	36.00	37.50	66.00	69.00
Human Services				
Child Welfare	143.00	139.00	144.00	41.00
Other Human Services	150.50	152.50	157.00	84.00
Community and Economic Development				
Agriculture	5.00	5.00	7.00	6.00
Other Community and Economic Development	20.50	20.50	22.00	21.00
Public Works				
Sanitation	2.00	2.00	2.00	0.00
Roads and Bridges	72.50	76.00	65.00	63.00
General Government				
Legislative and Executive	19.00	19.00	13.00	13.00
Finance	12.50	13.00	18.00	18.00
Administration	120.00	120.00	120.00	119.00
Judicial	247.00	249.50	253.00	250.00
 Business-Type Activities				
Utilities				
Water	7.00	3.00	3.00	3.00
Wastewater	10.00	14.00	12.00	14.00
<i>Total Employees</i>	<u>1,061.00</u>	<u>1,067.50</u>	<u>1,120.00</u>	<u>908.00</u>

Method: 1.00 for each full-time, 0.50 for each part-time and 0.25 for each seasonal employee

Source: County Auditor's Office

Information is not available in this format prior to 2006.

2010	2011	2012	2013
125.00	155.00	179.00	176.50
21.00	24.00	24.00	22.50
61.50	70.00	65.50	66.50
78.00	76.00	74.00	73.00
110.50	97.00	111.00	96.50
6.00	6.00	5.50	5.00
23.50	25.00	24.50	28.00
0.00	3.00	4.00	1.00
62.50	63.00	61.00	56.00
13.50	3.00	14.00	16.00
22.50	21.00	18.50	15.50
108.00	118.00	122.50	137.50
247.50	246.00	223.00	220.00
3.00	3.00	2.00	2.00
14.00	14.00	15.00	15.00
896.50	924.00	943.50	931.00

LICKING COUNTY, OHIO

OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS

	2004	2005	2006	2007
Governmental Activities				
Public Safety				
Sheriff				
Jail Operation				
Total Number of Inmates	4,802	4,799	4,843	5,012
Number of Male Inmates	3,914	3,867	3,852	3,943
Number of Female Inmates	888	932	991	1,069
Number of Felonies Inmates	1,434	1,431	1,500	1,643
Number of Misdemeanors Inmates	3,368	3,178	3,166	3,170
Enforcement				
Number of Rapes Reported	20	26	24	29
Number of Burglaries Reported	428	420	421	406
Number of Domestic Violence Reported	620	626	573	576
Emergency Services				
9-1-1 Center				
Number of 9-1-1 Calls	46,927	44,630	49,363	54,808
Number of Incidents	25,080	20,060	20,351	21,385
Health				
Dog and Kennel				
Number of Dog Tags Sold - Regular	21,483	21,524	24,307	23,376
Number of Dog Tags Sold - Kennel Sets	393	415	444	446
Human Services				
MRDD Board				
Clients Enrolled	1,009	1,067	1,086	1,119
Job and Family Services				
Recipients Receiving Food Stamps	10,031	11,224	12,294	12,807
Recipients Receiving Medicaid	16,015	20,279	20,816	20,942
Recipients Receiving Cash Assistance	1,521	1,496	1,372	1,616
Children Services				
Average Client Count - Foster Care	509	467	425	465
Child Support Enforcement Agency				
Number of Active Support Orders	13,899	13,504	9,385	9,502
Number of Paternitys - Administrative	582	405	409	400
Veteran Services				
Number of Client Contacts	13,481	10,807	13,486	17,860
Number of Transports to VA Clinics	1,406	1,318	1,589	1,990
Number of Financial Assistance Applications	296	737	372	411

2008	2009	2010	2011	2012	2013
4,771	4,530	4,142	4,262	3,934	4,159
3,702	3,489	3,121	3,179	2,950	3,127
1,069	1,041	1,021	1,083	984	1,032
1,608	1,480	1,444	1,460	1,407	1,428
2,921	2,783	2,472	2,628	2,397	2,568
36	21	22	37	34	18
321	346	361	424	202	425
541	537	557	624	517	577
59,195	60,894	62,227	67,645	73,110	70,831
23,140	23,420	23,495	23,597	25,817	25,312
26,386	28,055	27,887	28,960	29,962	30,708
347	118	79	78	73	67
1,366	1,377	1,364	1,428	1,492	1,603
13,803	20,594	21,185	22,807	23,737	23,456
21,796	25,533	26,667	26,994	28,664	28,367
1,769	2,557	2,234	1,651	1,385	1,195
509	459	479	469	475	505
9,681	14,316	9,966	10,085	16,269	14,377
231	383	469	263	324	166
28,482	28,687	28,743	29,304	6,431	5,343
2,394	2,179	2,101	1,926	1,891	1,764
915	958	1,288	1,322	2,092	1,308

(Continued)

LICKING COUNTY, OHIO

OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS

	2004	2005	2006	2007
Community and Economic Development				
Code Compliance				
Number of Residential Permits Issued	1,299	1,085	812	667
Number of Commercial Permits Issued	378	494	475	398
Number of 1, 2, 3 Family Dwellings	906	721	500	345
Number of Inspections Performed	17,782	16,236	12,190	10,188
Economic Development				
Number of Major New Development Projects	4	11	12	17
Number of Jobs Created	92	255	350	547
Number of Jobs Retained	221	1,163	941	1,743
Public Works				
Engineering				
Miles of Road Resurfaced	45.01	45.82	42.85	32.33
Miles of Road Chip Sealed	39.26	48.65	44.66	41.90
Number of Bridges Replaced	7	6	6	9
General Government				
Judicial				
Common Pleas Court - General				
Number of Criminal Cases	649	698	766	830
Number of Civil Cases	1,605	1,626	1,948	2,283
Probate Court				
Number of Estate Cases Filed	673	744	694	702
Number of Guardianship Cases Filed	99	112	107	90
Adult Court				
Number of New Offenders	690	720	684	891
Number of Contacts/Visits Made	12,355	14,804	13,619	12,432
Number of Drug Tests	4,621	3,800	4,230	4,531
Juvenile Court				
Number of Delinquent Cases Filed	587	667	817	702
Number of Traffic Cases Filed	1,097	933	1,062	814
Legislative and Executive				
Commissioners				
Number of Resolutions	1,743	1,744	1,713	1,729
Number of Annexations	13	14	17	3

2008	2009	2010	2011	2012	2013
695	777	957	960	1,042	1,021
355	337	371	345	419	431
232	182	304	197	212	282
8,698	8,198	4,816	5,481	5,493	5,750
9	5	7	7	7	7
246	300	553	578	578	578
358	175	797	814	814	814
42.00	9.00	0.00	10.20	13.57	14.56
37.00	43.00	40.00	26.58	31.66	28.50
5	6	6	4	7	2
812	679	716	661	653	809
2,485	2,237	1,987	1,738	1,642	1,290
703	723	706	773	767	734
122	100	132	110	119	83
1,537	1,171	1,444	811	743	891
14,412	13,544	14,107	15,242	14,345	15,816
6,728	5,825	6,677	7,492	5,349	5,099
738	632	501	443	424	345
758	699	641	678	704	695
1,773	2,304	1,461	1,581	1,673	1,845
4	5	3	5	1	4

(Continued)

LICKING COUNTY, OHIO

OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS

	2004	2005	2006	2007
Auditor				
Real Estate				
Number of Non-Exempt	4,057	3,615	4,392	3,495
Number of Conveyance	5,215	4,967	4,385	3,871
Weights and Measures				
Number of Inspections Performed	448	454	457	514
Number of Tests Performed	2,710	2,773	2,849	2,959
Personal Property Tax				
Filings	3,132	3,069	3,406	3,743
Treasurer				
Return on Portfolio as of December 31st	1.55%	2.92%	4.85%	5.09%
Data Processing				
Number of Users Served - Data	584	605	627	627
Number of Users Served - Voice	917	951	985	992
Board of Elections				
Number of Registered Voters	111,387	99,368	102,497	101,301
Number of Voters Last General Election	80,537	41,221	60,782	39,612
Percentage of Register Voters that Voted	72.30%	41.48%	59.30%	39.10%
Recorder				
Number of Deeds Recorded	9,760	9,388	8,601	7,923
Number of Sheriff's Deeds Recorded	407	460	587	566
Number of Mortgages Recorded	16,254	14,481	12,693	10,474
Number of Mortgages Releases Recorded	13,157	12,162	10,909	10,079
Number of Plats Recorded	102	108	85	45
Total Instruments Recorded	44,923	40,866	37,103	32,696
 Business-Type Activities				
Enterprise				
Water and Wastewater				
Number of Residential Equivalent Users				
Buckeye Lake - Sewer only	3,410	3,419	3,602	3,474
Harbor Hills - Water only	341	338	326	358
Prescott Estates - Water and Sewer	151	150	150	151
Jardin Manor - Sewer only	151	151	151	0
Number of New Tap Connections				
Buckeye Lake - Sewer only	16	13	27	32
Harbor Hills - Water only	8	8	7	4
Prescott Estates - Water and Sewer	0	0	0	0

Source: County Departments

2008	2009	2010	2011	2012	2013
2,097	2,860	2,980	3,011	3,282	3,217
3,088	2,888	2,854	2,710	3,095	3,634
497	505	501	427	200	439
3,082	3,373	3,494	3,274	2,434	2,907
2,872	261	212	0	0	0
2.38%	0.95%	0.36%	0.29%	0.29%	0.29%
674	711	757	887	895	895
1,018	1,096	1,100	1,075	1,075	1,075
112,146	110,000	113,245	107,518	112,532	110,190
83,197	50,370	60,432	54,505	82,085	33,402
74.20%	45.79%	53.36%	50.69%	72.90%	30.31%
6,802	6,272	6,802	6,310	5,612	7,647
646	555	646	510	414	545
8,069	9,008	8,069	7,655	7,703	9,656
8,571	8,697	8,571	8,323	7,861	10,365
75	50	75	70	40	55
27,071	27,684	26,872	25,426	30,693	30,972
3,485	3,471	3,453	3,679	3,324	3,307
369	360	360	366	392	396
151	151	150	151	150	150
0	0	0	0	0	0
8	10	10	3	8	8
1	2	1	2	3	1
0	0	0	0	2	0

LICKING COUNTY, OHIO

**CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN YEARS**

	2004	2005	2006	2007
Governmental Activities				
General Government				
Judicial				
Buildings and Improvements	\$1,820	\$1,820	\$1,820	\$1,820
Machinery and Equipment	1,087,475	935,840	950,474	967,238
Legislative				
Land	1,945,812	1,945,812	1,945,812	2,309,507
Construction in Progress	0	0	113,750	296,540
Buildings and Improvements	3,077,056	3,605,846	3,605,846	3,605,846
Machinery and Equipment	2,511,211	3,202,843	5,232,636	5,501,262
Public Safety				
Land	608,306	608,306	608,306	608,306
Buildings and Improvements	13,000,558	13,560,058	13,560,058	13,844,966
Machinery and Equipment	2,930,552	3,531,318	3,594,412	3,968,124
Public Works				
Land	3,983,902	3,983,902	3,983,902	3,983,902
Buildings and Improvements	15,867	15,867	15,867	15,867
Machinery and Equipment	2,371,167	2,635,230	2,746,802	3,052,603
Infrastructure	68,216,840	70,434,755	71,657,912	73,055,903
Health				
Land	96,613	96,613	96,613	96,613
Construction in Progress	0	0	435,215	435,215
Buildings and Improvements	750,104	750,104	750,104	750,104
Machinery and Equipment	892,127	953,630	1,101,367	1,264,511
Human Services				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Machinery and Equipment	800,448	879,267	959,089	1,032,852
Business-Type Activities				
Water				
Land	14,842	14,842	14,842	14,842
Buildings	318,606	318,606	318,606	318,606
Machinery and Equipment	183,251	350,405	401,536	473,043
Infrastructure	813,114	813,114	813,114	813,114
Wastewater				
Land	143,997	143,997	143,997	143,997
Construction in Progress	315,000	0	4,082,392	8,805,484
Buildings	10,686,336	10,686,336	10,686,336	10,686,336
Machinery and Equipment	564,261	608,389	717,061	717,061
Infrastructure	4,006,421	4,008,421	4,008,421	4,008,421

Source: County Auditor's Office

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

2008	2009	2010	2011	2012	2013
\$0	\$0	\$0	\$0	\$0	\$0
521,123	496,408	506,098	522,182	486,778	464,237
2,190,857	2,190,857	2,190,857	2,190,857	2,190,857	2,190,857
1,508,336	2,310,268	0	2,522,042	1,367,820	0
4,120,065	5,443,693	5,901,315	5,901,315	10,501,690	12,464,901
2,827,363	3,087,329	4,221,539	4,237,697	4,077,740	4,245,792
608,306	608,306	608,306	608,306	608,306	608,306
13,841,391	13,854,921	13,854,921	13,854,921	13,854,921	13,854,921
3,436,521	3,531,236	3,531,236	3,536,583	3,986,518	3,986,518
3,982,572	3,982,572	3,982,572	3,982,572	3,982,572	3,982,572
10,516	10,516	10,516	10,516	10,516	10,516
3,231,080	3,540,836	3,540,836	3,584,467	4,318,604	4,630,612
53,792,587	54,685,952	53,706,283	53,712,035	53,667,695	54,320,360
96,613	96,613	96,613	30,253	30,253	30,253
0	0	0	0	0	0
739,672	739,672	739,672	135,675	135,675	135,675
798,507	598,839	639,280	109,299	109,299	142,766
0	0	0	66,360	46,396	46,396
0	0	0	2,088,060	1,969,078	1,969,078
622,710	656,729	600,029	1,151,787	798,481	798,481
6,328	6,328	6,328	6,328	6,328	6,328
316,899	316,899	316,899	316,899	316,899	316,899
1,145,434	1,164,434	1,145,434	1,145,434	1,034,111	1,009,111
813,114	813,114	813,114	813,114	813,114	813,114
138,150	138,150	138,150	138,150	138,150	138,150
0	640,551	231,751	231,751	559,572	788,801
19,414,954	19,414,954	19,414,954	19,414,954	19,414,954	19,414,954
2,128,774	2,139,049	2,158,049	2,280,636	2,067,833	2,167,086
3,961,541	3,961,541	3,961,541	3,961,541	3,961,541	3,961,541

LICKING COUNTY, OHIO





Dave Yost • Auditor of State

LICKING COUNTY FINANCIAL CONDITION

LICKING COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
AUGUST 26, 2014