

Knox County Auditor



**Knox County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2017**

ADDITIONAL COPIES OF THIS
REPORT MAY BE OBTAINED
BY CONTACTING:

THE KNOX COUNTY AUDITOR'S OFFICE
117 EAST HIGH STREET, SUITE 120
MOUNT VERNON, OHIO 43050
(740) 393-6743

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2017

*Jonette Curry
County Auditor*

*Prepared by the
Knox County Auditor's Office*



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KNOX COUNTY, OHIO

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Knox County Auditor

Jonette Curry
Knox County Auditor
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117 East High Street, Suite 120
Mount Vernon, Ohio 43050
Fax (740) 393-6806



June 26, 2018

To the Citizens of Knox County
and to The Board of County Commissioners:
the Honorable Roger Reed
the Honorable Teresa A. Bemiller
the Honorable Thom Collier

I am pleased to present the Comprehensive Annual Financial Report (CAFR) of Knox County, Ohio, for the year ended December 31, 2017. This report was prepared in accordance with Generally Accepted Accounting Principles (GAAP) and provides full and complete disclosure of the financial position and operations of the County for the year ended December 31, 2017. The information contained in this report will assist County officials in making management decisions and will provide the taxpayers of Knox County with comprehensive financial data in a format that will enable them to gain a true understanding of the County's financial affairs. The general public as well as investors will be able to compare the financial position of Knox County and the results of its operations with other governmental entities. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the County, specifically the County Auditor's Office.

GAAP require the Management's Discussion and Analysis (MD&A), a narrative introduction, overview, and analysis of the basic financial statements. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it.

Knox County was created in 1808. 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 Commissioners serve as the taxing authority, the contracting board, and the chief administrators of public services for the County. The Board of Commissioners creates and adopts the annual operating budget and makes the annual appropriation measure for expenditures of all County funds. In addition to the Board of Commissioners, the offices of County Auditor and County Treasurer are grouped under the category of general government and are of particular importance to the financial affairs of the County.

***Letter of Transmittal
For the Year Ended December 31, 2017***

The County Auditor is elected to a four year term and has as one of her most important functions, the task of assessing real property for tax purposes. Under state law, a complete reappraisal must be conducted every six years as well as a triennial update every third year between reappraisals. After the County Treasurer collects taxes, the County Auditor is responsible for distributing certain taxes to various government units. The Auditor is also the chief fiscal officer of the County, and no County contract or obligation may be made without her certification that funds for that contract or obligation have been lawfully appropriated, are available for payment, or are in the process of collection. In addition, no account may be paid except by the Auditor's warrant drawn upon the County Treasury. The Auditor is responsible for the County payroll and has other statutory accounting responsibilities. The Auditor is also in charge of the County's bond retirement fund. She is, by state law, secretary of the County Board of Revision and the County Budget Commission, and the administrator and supervisor of the County Data Processing Board.

The County Treasurer is required by state law to collect certain locally assessed taxes. She is the distributing agent for expenditures authorized by the Board upon the Auditor's warrant. The Treasurer must make daily reports showing receipt, payments and balances to the County Auditor, and the books of account must always balance with those of the County Auditor. The Treasurer is responsible for investing all funds of the County. The Treasurer is elected to a four year term. The Treasurer is a member of the County Board of Revision. In addition, the Treasurer, the Auditor and the Prosecuting Attorney form the County Budget Commission which plays an important part in the financial administration of County government as well as all local governments throughout the County.

The County Prosecuting Attorney is elected to a four year term and is responsible for all legal matters for the County and Township officials. He prosecutes all felonies, child support delinquencies and tax foreclosures. The office is also the contact for victim assistance.

The County Recorder is elected to a four year term and is responsible for recording all deeds, mortgages, and liens. The Recorder oversees the Microfilm/Retention Office and is Secretary of the Records Retention Board and the Microfilm Board for the County. The recorder's office had a decrease of 85 documents from 2016 with a total of 10,478 documents recorded in 2017.

The County Engineer is elected to a four year term and whose employees work in four major divisions under the Engineer. The Office Division is responsible for the tax map department and office operation. The Road Division is responsible for maintenance and upkeep of all the County roads, including resurfacing. The Bridge Division is responsible for the replacement and inspection of all bridges. The Garage Division is responsible for road signs on all County roads and maintenance on all vehicles.

***Letter of Transmittal
For the Year Ended December 31, 2017***

The County Sheriff is elected to a four year term and is the head of six divisions. The Patrol Division provides protection for a total of 532 square miles of Knox County. The Detective Division is responsible for investigating all major criminal cases in Knox County. The Jail Division runs a full service jail which houses both adult male and female prisoners charged with or convicted of felony and misdemeanor offenses. The Civil Process Division is responsible for serving all court processes.

The Clerk of Courts is elected to a four year term and is responsible for the Legal Division and the Title Division. The Legal Division's main function is to file, process and preserve papers for cases that will be handled by the Knox County Common Pleas Court and Fifth District Court of Appeals. The Legal Division received 2,747 cases filed in 2017. Of those cases 518 were certificates of judgments. The Title Division's main function to issue vehicle titles, which serve as a person's only proof of ownership. In 2017, 29,127 vehicle titles were issued, an increase of 1,450 from 2016.

The Knox County Common Pleas Judge is elected to a six year term and is responsible for hearing all domestic relations, criminal and civil cases.

The Knox County Common Pleas Probate and Juvenile Judge is elected to a six year term and is responsible for hearing all probate and juvenile cases. In 2017, the estate cases totaled 255, which was a decrease of 45 cases from 2016. Overall cases filed in Probate Court totaled 777 in 2016, which was a decrease of 63 cases from 2016. In 2017, the Juvenile Court cases filed totaled 839, which was an increase of 21 over 2016. This court also performs miscellaneous tasks such as assigning foreign judges and appointing the Humane Officer and members to the Board of Development Disabilities, and the Knox County Metropolitan Housing Authority. The Probate Court houses old birth, death and marriage records where many people work on genealogy research.

The Knox County Coroner is elected to a four year term and is responsible for certifications of deaths. She orders autopsies and investigates suspicious deaths.

The Board of Elections is a statutory board, the same as the budget commission and the board of revision, with the exception that this board has no elected officials as board members. The four member board, made up of two Republicans and two Democrats, meets monthly to conduct board business. The Board of Elections oversees all primary, general and special elections. Registered voters in 2017 totaled 40,646 an increase of 346 from 2016.

***Letter of Transmittal
For the Year Ended December 31, 2017***

The County provides its citizens with a wide range of services that include job and family services, health and community assistance related services, and other general and administrative support services. The County also operates enterprise funds which include water and wastewater systems and the landfill. For financial reporting purposes, the County's reporting entity includes the primary government, which is comprised of all funds and the agencies, boards and commissions that make up the County's legal entity, component units, which are legally separate organizations which are fiscally dependent on the County or for which the County is financially accountable, and any activities that need to be included to ensure that the financial statements are complete and not misleading.

The County's reporting entity includes the financial activities of the County Board of Development Disabilities. The mission of this Board is to establish support focused on the individual which will provide opportunities for informed choices. These choices will provide an opportunity for individuals to plan their futures in where they live, work, learn and develop social relationships. The County also reports one component unit, the Knox County Airport.

Excluded from the reporting entity because they are fiscally independent of the County are the Knox County Educational Service Center, the Knox County Humane Society, the Knox County Agricultural Society, the Knox County Extension Services, Knox County Park District, Knox County Regional Planning Commission and the Kno-Ho-Co Community Action Commission.

The County serves as fiscal agent but is not financially accountable for the Knox County General Health District, the Knox County Soil and Water Conservation District, the Knox County Park District, the Delaware, Knox, Marion and Morrow Joint Solid Waste District and the Knox County Regional Planning Commission whose activities are included in this report as agency funds.

The Emergency Management Agency, the Mental Health and Recovery for Licking and Knox Counties, and the Eastern Ohio Housing Corporation are governmental joint ventures. The Joint Solid Waste District, the Mid Eastern Ohio Regional Council, the Knox County Family and Children First Council, the Heart of Ohio Resource Conservation and Development Council, and the Perry Multi-County Juvenile Facility are jointly governed organizations. The Public Library of Mount Vernon and Knox County is a Related Organization. These organizations are discussed in Notes 1, 12 and 13 of the notes to the Basic Financial Statements.

The Communications Division handles Enhanced 9-1-1 dispatching, and is responsible for all communications for Knox County.

A complete discussion of the County's reporting entity is provided in Note 1 of the notes to the Basic Financial Statements.

Economic Condition and Outlook

Knox County has always been a large agricultural area and this is their eleventh year for the Farmers Market. The Mount Vernon Farmers Market itself had a good season, with strong turnout from buyers eager to get fresh produce. The Owl Creek Produce Auction, located outside of Waterford, entered its thirteenth year serving as a produce auction house selling everything from truckload quantities to grocery store chains, all the way down to individuals buying single vegetables.

***Letter of Transmittal
For the Year Ended December 31, 2017***

Employee Relations

Knox County has seven separate unions, whose labor contracts commence at various times. The County Engineer has twenty-four members in the American Federation of State, County and Municipal Employees (A.F.S.C.M.E.) Local 2803. This contract commenced July 1, 2017, and it expires on June 30, 2020.

The County Sheriff has fifty-one members in the Fraternal Order of Police, Ohio Labor Council, Inc. This contract was signed for a three-year period. This contract commenced on January 1, 2018 for a three year period and expires on December 31, 2020.

The Cooks & Secretaries Union (Sheriff's Office) are members of the Fraternal Order of Police, Ohio Labor Council, Inc and has 3 members. This contract commenced on August 1, 2016 for a three year period and expires on July 31, 2019.

The Department of Job and Family Services has fifty-six members in the A.F.S.C.M.E. Local 657. This contract commenced on July 1, 2017 for a three-year period and expires on June 30, 2020.

The Emergency Management 9-1-1 has seventeen members in the Fraternal Order of Police, Ohio Labor Council, Inc. This contract commenced January 1, 2016 for a three-year period. It expires on December 31, 2018. The remaining departments along with department heads are not represented by any union.

The Water and Wastewater has six members in the American Federation of State, County and Municipal Employees (A.F.S.C.M.E.) Local 2803 (B). The contract commenced January 1, 2018 and it expires on December 31, 2020.

The Board of Developmental Disabilities has 21 members in the Knox New Hope Education Association (OEA) Union 1. This contract commenced on January 1, 2018, and it expires on December 31, 2020.

Major Initiatives

A ribbon-cutting ceremony took place on October 13, 2017 – “No more gravel” for the paving project on Wally Road. The project consisted of 4.14 miles of Wally Road that was paved and the project was funded largely with grant money, \$500,000 from OPWC and \$250,000 from CDBG. Local funds included in-kind/labor through the Knox County Engineer's Office.

The Commissioner's on October 31, 2017 passed a resolution to establish the Knox County Land Reutilization Corporation (the “Land Bank”). On December 12, 2017 the Commissioner's passed a resolution to designate the “Land Bank” as the agency. The Knox County Land Reutilization Corporation strengthens neighborhoods and preserves property value by strategically returning vacant, abandoned, tax-delinquent, and other properties to their most productive and highest-and-best uses through a transparent and fair process.

***Letter of Transmittal
For the Year Ended December 31, 2017***

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 of the following:

1. The County's assets are protected against loss and unauthorized use or disposition.
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.
2. The evaluation of the offsetting costs and benefits involves estimates and judgment by the County administration and 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 Auditor's Office is responsible for the auditing and analysis of all purchase orders of the County. Personnel of the Auditor's Office carefully review purchase orders to ensure the availability of monies in the proper funds and accounts prior to the certification and subsequent 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 control is maintained at the object level for each department within each fund via legislation approved by the County Commissioners. 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. Encumbrances in excess of the available object level appropriations are not approved unless additional appropriations are authorized. 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.

***Letter of Transmittal
For the Year Ended December 31, 2017***

Independent Audit

Included in this report is an unmodified audit opinion rendered on the County's financial statements as of and for the year ended December 31, 2017, by our independent auditor, Dave Yost, Auditor of State. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the Federal Single Audit Act of 1996, related OMB Circular A-133 and Uniform Guidance, which results are not included in this report.

County management plans to continue to subject financial statements to an annual independent audit as part of the preparation of a CAFR. An annual audit also serves to maintain and strengthen the County's accounting and budgetary controls.

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Knox County, Ohio, for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 2016. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report, in which the contents conform to program standards. The (CAFR) must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. Knox County has received a Certificate of Achievement for the last twenty-seven consecutive years. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to the GFOA.

Acknowledgments

The publication of this Comprehensive Annual Financial Report for Knox County, Ohio, is the culmination of many hours of dedicated work in the research, analysis, and preparation of the financial statements and the related notes and narratives by the Fiscal Department of the Office of the Knox County Auditor.

The effort put forth so willingly by the various department heads and their staffs in providing the data needed for the report is greatly appreciated. Special recognition is given to Mandy Craze, Deputy Auditor, for her many hours, perseverance, and expertise in managing this project to completion. We are very appreciative of this effort.

***Letter of Transmittal
For the Year Ended December 31, 2017***

We thank Donald J. Schonhardt and Associates for their expert advice and technical assistance.

A final note of appreciation is extended to the auditing staff of the State Auditor's office for their cooperation and guidance for our twenty-eighth Comprehensive Annual Financial Report.

I ask for your continuing support of this project and in our efforts to promote good sound financial management for Knox County.

Sincerely,



Jonette Curry
Knox County Auditor

KNOX COUNTY, OHIO

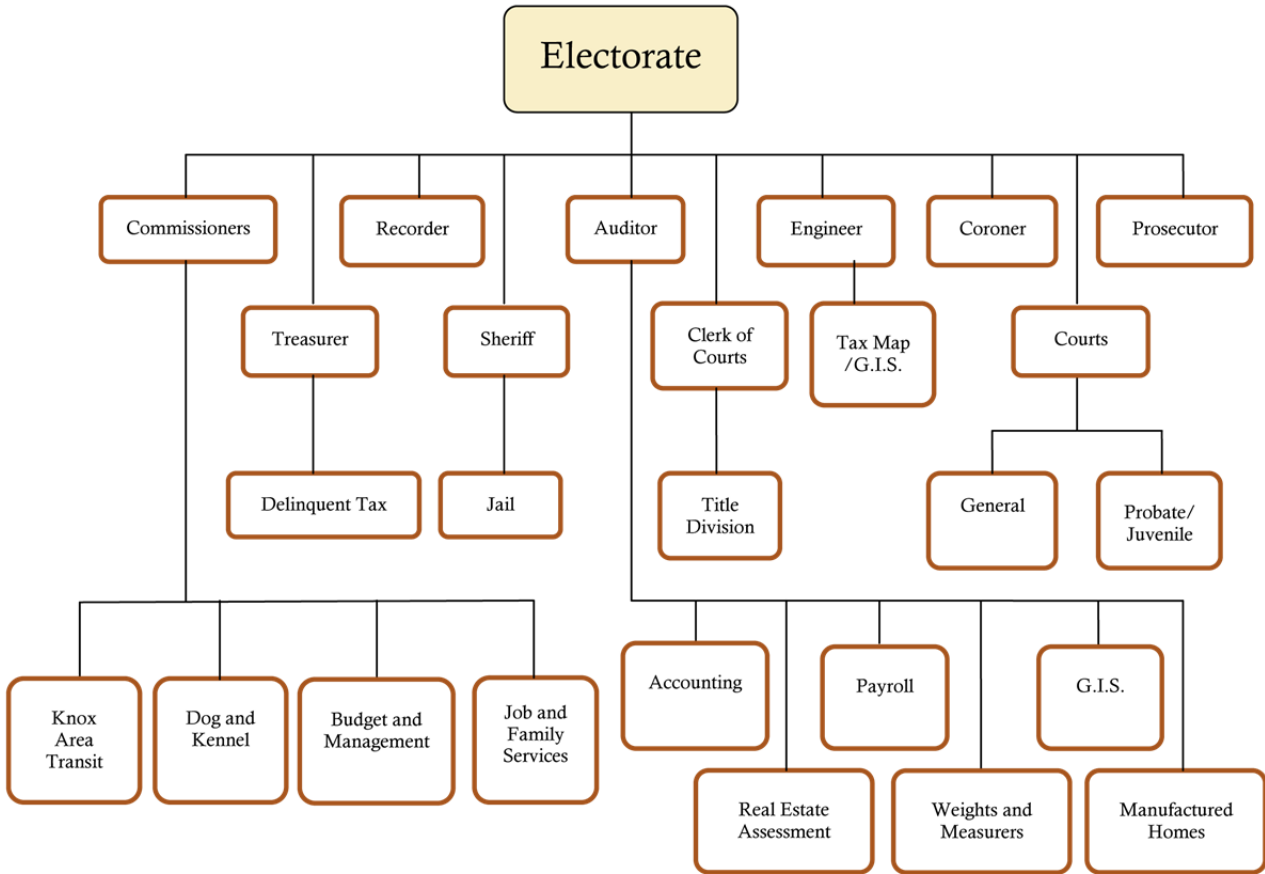
***List of Elected Officials
For the Year Ended December 31, 2017***

OFFICE HELD	NAME OF OFFICIAL
Commissioners	Thom Collier Roger Reed Teresa A. Bemiller
Auditor	Jonette Curry
Clerk of Courts	Mary Jo Hawkins
Coroner	Jennifer Ogle
Engineer	Cameron Keaton
Prosecutor	Chip McConville
Recorder	John L. Lybarger
Sheriff	David Shaffer
Treasurer	Shelley Coon

JUDGES

Common Pleas Judge	Rick Wetzell
Juvenile/Probate	Jennifer Springer

**County Organizational Chart
For the Year Ended December 31, 2017**



Statutory Boards and Committees

County Budget Commission	Board of Elections
Auditor *	Data Board
Treasurer	Veterans Commission
Prosecutor	
	* Serve as Secretary

Appointed Board

Board of Revision	Board of Development Disabilities
Auditor *	
Treasurer	
Commissioners	

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



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Knox County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2016

Christopher P. Morill

Executive Director/CEO



FINANCIAL SECTION





Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Knox County
117 East High Street
Mount Vernon, Ohio 43050

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, the aggregate discretely presented component unit and the remaining fund information of Knox County, Ohio (the County), as of and for the year ended December 31, 2017, 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, the aggregate discretely presented component unit and the remaining fund information of Knox County, Ohio, as of December 31, 2017, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Public Assistance, Motor Vehicle and Gasoline Tax, Children Services Board and Developmental Disabilities Funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

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

Supplementary and Other Information

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

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

The statements and schedules are management's responsibility, and derive 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 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 26, 2018, 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 26, 2018



The discussion and analysis of Knox County's financial performance provides an overall review of the County's financial activities for the fiscal year ended December 31, 2017. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter, notes to the basic financial statements and financial statements to enhance their understanding of the County's financial performance.

FINANCIAL HIGHLIGHTS

Key financial highlights for 2017 are as follows:

- ❑ In total, net position decreased \$3,879,048. Net position of governmental activities decreased \$3,841,376, which represents a 5.0% decrease from 2016. Net position of business-type activities decreased \$37,672 or 0.5% from 2016.
- ❑ General revenues accounted for \$23,670,187 in revenue or 46.1% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for \$27,706,384 or 53.9% of total revenues of \$51,376,571.
- ❑ The County had \$52,881,129 in expenses related to governmental activities; only \$25,463,005 of these expenses were offset by program specific charges for services, grants or contributions.
- ❑ Among major funds, the general fund had \$15,550,063 in revenues and \$14,464,331 in expenditures. The general fund's fund balance decreased \$55,545 to a balance of \$4,746,138. The fund balance of the general fund has not significantly changed.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

These statements are as follows:

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

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

Government-wide Statements

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

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

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

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

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

Fund Financial Statements

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

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

**Management’s Discussion and Analysis
For the Year Ended December 31, 2017**

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

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

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The following table provides a summary of the County’s net position for 2017 compared to 2016:

	Governmental Activities		Business-type Activities		Total	
	2017	2016	2017	2016	2017	2016
Current and other assets	\$53,431,604	\$50,925,197	\$3,554,281	\$3,474,402	\$56,985,885	\$54,399,599
Capital assets, Net	61,776,091	61,071,700	12,028,807	12,374,537	73,804,898	73,446,237
Total assets	115,207,695	111,996,897	15,583,088	15,848,939	130,790,783	127,845,836
Deferred outflows of resources	11,271,675	8,737,428	309,708	205,886	11,581,383	8,943,314
Long-term liabilities outstanding	9,505,792	7,275,121	7,464,384	7,759,323	16,970,176	15,034,444
Net Pension Liability	28,890,076	21,831,185	728,215	535,447	29,618,291	22,366,632
Other liabilities	3,052,590	2,944,551	75,952	87,386	3,128,542	3,031,937
Total liabilities	41,448,458	32,050,857	8,268,551	8,382,156	49,717,009	40,433,013
Deferred inflows of resources	11,363,173	11,174,353	9,868	20,620	11,373,041	11,194,973
Net position:						
Net investment in capital assets	54,042,658	55,733,167	5,154,199	5,248,223	59,196,857	60,981,390
Restricted	29,767,883	26,900,356	0	0	29,767,883	26,900,356
Unrestricted	(10,142,802)	(5,124,408)	2,460,178	2,403,826	(7,682,624)	(2,720,582)
Total net position	\$73,667,739	\$77,509,115	\$7,614,377	\$7,652,049	\$81,282,116	\$85,161,164

The implementation of GASB Statement 68, “Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27,” in 2015, significantly revised accounting for pension costs and liabilities. For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County’s actual financial condition by adding deferred inflows related to pension and the net pension liability to the reported net position and subtracting deferred outflows related to pension.

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. When accounting for pension costs, GASB 27 focused on a funding approach. This approach limited pension costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan’s net pension liability. GASB 68 takes an earnings approach to pension accounting; however, the nature of Ohio’s statewide pension systems and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

Under the new standards required by GASB 68, the net pension liability equals the County's proportionate share of each plan's collective:

1. Present value of estimated future pension benefits attributable to active and inactive employees' past service
- 2 Minus plan assets available to pay these benefits

GASB notes that pension obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension. GASB noted that the unfunded portion of this pension promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of this liability. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the pension system. In Ohio, there is no legal means to enforce the unfunded liability of the pension system against the public employer. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The pension system is responsible for the administration of the plan.

Most long-term liabilities have set repayment schedules or, in the case of compensated absences (i.e. sick and vacation leave), are satisfied through paid time-off or termination payments. There is no repayment schedule for the net pension liability. As explained above, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension liability, but are outside the control of the local government. In the event that contributions, investment returns, and other changes are insufficient to keep up with required pension payments, State statute does not assign/identify the responsible party for the unfunded portion. Due to the unique nature of how the net pension liability is satisfied, this liability is separately identified within the long-term liability section of the statement of net position.

In accordance with GASB 68, the County's statements are prepared on an accrual basis of accounting include an annual pension expense for their proportionate share of each plan's change in net pension liability not accounted for as deferred inflows/outflows.

**Management's Discussion and Analysis
For the Year Ended December 31, 2017**

Unaudited

Changes in Net Position – The following table shows the changes in net position for 2017 compared to 2016:

	Governmental Activities		Business-type Activities		Total	
	2017	2016	2017	2016	2017	2016
Revenues						
Program Revenues:						
Charges for Services and Sales	\$4,716,364	\$4,878,318	\$2,075,464	\$2,121,889	\$6,791,828	\$7,000,207
Operating Grants and Contributions	18,642,376	15,528,258	117,288	122,609	18,759,664	15,650,867
Capital Grants and Contributions	2,104,265	5,083,437	50,627	54,198	2,154,892	5,137,635
Total Program Revenues	<u>25,463,005</u>	<u>25,490,013</u>	<u>2,243,379</u>	<u>2,298,696</u>	<u>27,706,384</u>	<u>27,788,709</u>
General Revenues:						
Property Taxes	11,556,389	11,260,191	0	0	11,556,389	11,260,191
Sales Taxes	7,138,003	7,110,407	0	0	7,138,003	7,110,407
Intergovernmental Revenues, Unrestricted	2,941,577	2,667,093	0	0	2,941,577	2,667,093
Investment Earnings	272,841	213,990	52,933	42,095	325,774	256,085
Miscellaneous	1,708,444	1,233,286	0	0	1,708,444	1,233,286
Total General Revenues	<u>23,617,254</u>	<u>22,484,967</u>	<u>52,933</u>	<u>42,095</u>	<u>23,670,187</u>	<u>22,527,062</u>
Total Revenues	<u>49,080,259</u>	<u>47,974,980</u>	<u>2,296,312</u>	<u>2,340,791</u>	<u>51,376,571</u>	<u>50,315,771</u>
Program Expenses						
General Government						
Legislative and Executive	8,011,057	7,482,905	0	0	8,011,057	7,482,905
Judicial	2,776,834	2,441,954	0	0	2,776,834	2,441,954
Public Safety	9,310,707	9,018,814	0	0	9,310,707	9,018,814
Public Works	7,259,397	6,877,824	0	0	7,259,397	6,877,824
Health	591,742	552,016	0	0	591,742	552,016
Human Services	24,661,641	19,963,056	0	0	24,661,641	19,963,056
Interest and Fiscal Charges	269,751	205,673	0	0	269,751	205,673
Sewer	0	0	2,367,514	2,073,140	2,367,514	2,073,140
Landfill	0	0	6,976	0	6,976	0
Total Expenses	<u>52,881,129</u>	<u>46,542,242</u>	<u>2,374,490</u>	<u>2,073,140</u>	<u>55,255,619</u>	<u>48,615,382</u>
Change in Net Position Before Transfers	(3,800,870)	1,432,738	(78,178)	267,651	(3,879,048)	1,700,389
Transfers	(40,506)	(49,983)	40,506	49,983	0	0
Total Change in Net Position	<u>(3,841,376)</u>	<u>1,382,755</u>	<u>(37,672)</u>	<u>317,634</u>	<u>(3,879,048)</u>	<u>1,700,389</u>
Beginning Net Position	<u>77,509,115</u>	<u>76,126,360</u>	<u>7,652,049</u>	<u>7,334,415</u>	<u>85,161,164</u>	<u>83,460,775</u>
Ending Net Position	<u>\$73,667,739</u>	<u>\$77,509,115</u>	<u>\$7,614,377</u>	<u>\$7,652,049</u>	<u>\$81,282,116</u>	<u>\$85,161,164</u>

***Management’s Discussion and Analysis
For the Year Ended December 31, 2017***

Unaudited

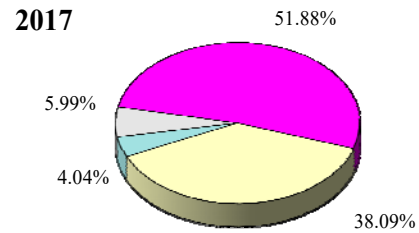
Governmental Activities

Net position of the County’s governmental activities decreased by \$3,841,376. This was due to an increase in the net pension liability for the Ohio Public Employees Retirement System.

Tax revenue accounts for \$18,694,392 of the \$49,080,259 in total revenues for governmental activities. Sales tax accounted for \$7,138,003, or approximately 38.2% of total tax revenue.

The County’s direct charges to users of governmental services totaled \$4,716,364. This amount represents 9.6% of total revenues for governmental activities and 18.5% of program specific revenues.

Revenue Sources	2017	Percent of Total
Intergovernmental Revenues	\$2,941,577	5.99%
Program Revenues	25,463,005	51.88%
General Tax Revenues	18,694,392	38.09%
General Other	1,981,285	4.04%
Total Revenue	<u>\$49,080,259</u>	<u>100.00%</u>



Business-Type Activities

Net position of the business-type activities decreased by \$37,672. This decrease is attributable to a slight decrease in collections/grants and increased expenses. Business type activities receive no support from tax revenues and remain self-supporting.

**Management's Discussion and Analysis
For the Year Ended December 31, 2017**

Unaudited

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

The County's governmental funds reported a combined fund balance of \$30,926,453, which is higher than last year's total of \$28,836,918. The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2017 and 2016.

	Fund Balance December 31, 2017	Fund Balance December 31, 2016	Increase (Decrease)
General	\$4,746,138	\$4,801,683	(\$55,545)
Public Assistance	2,017,137	2,617,582	(600,445)
Motor Vehicle and Gasoline Tax	1,665,530	1,431,278	234,252
Children Services Board	253,362	1,469,355	(1,215,993)
Development Disabilities	13,948,887	13,413,310	535,577
Other Governmental	8,295,399	5,103,710	3,191,689
Total	\$30,926,453	\$28,836,918	\$2,089,535

General Fund – The County's General Fund balance decreased from 2016 to 2017. The tables that follow assist in illustrating the financial activities and balance of the General Fund:

	2017 Revenues	2016 Revenues	Increase (Decrease)
Taxes	\$10,111,609	\$9,853,736	\$257,873
Intergovernmental Revenues	2,279,459	2,001,740	277,719
Charges for Services	2,188,704	2,349,563	(160,859)
Licenses and Permits	4,576	4,252	324
Investment Earnings	231,983	216,628	15,355
Fines and Forfeitures	42,890	52,033	(9,143)
All Other Revenue	690,842	468,656	222,186
Total	\$15,550,063	\$14,946,608	\$603,455

General Fund revenues in 2017 increased 4.0% compared to revenues in 2016. The increase in Taxes is the result of the 2017 Triennial Update. The increase in Intergovernmental Revenue is due to reclassification of revenue. The decrease in Charges for Services is due to reclassification of revenue.

KNOX COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2017**

Unaudited

	2017 <u>Expenditures</u>	2016 <u>Expenditures</u>	Increase <u>(Decrease)</u>
General Government:			
Legislative and Executive	\$6,147,291	\$5,670,780	\$476,511
Judicial	2,166,235	2,106,874	59,361
Public Safety	4,759,162	4,529,722	229,440
Public Works	103,415	72,804	30,611
Health	192,943	191,571	1,372
Human Services	616,234	602,264	13,970
Capital Outlay	443,306	367,524	75,782
Debt Service:			
Principal Retirement	32,249	31,162	1,087
Interst and Fiscal Charges	3,496	4,583	(1,087)
Total	<u>\$14,464,331</u>	<u>\$13,577,284</u>	<u>\$887,047</u>

Expenditures increased by \$887,047 or 6.5% from the prior year. The main reason for the increase was an increase in Legislative and Executive as a result of salary increases and a change in the annual payment for Workers Compensation made by the Commissioners. Public Safety increased as a result of salary increases based on Union Contract and increased inmate care.

Public Assistance Fund – The County's Public Assistance Fund balance decreased by 22.9%. This decrease in fund balance was the result of increased expenditures for services.

Motor Vehicle and Gasoline Tax Fund – The County's Motor Vehicle and Gasoline Tax Fund balance increased by 16.4%. This increase in fund balance was the result of reduced expenditures.

Children Services Board Fund – The fund balance reported in the Children Services Board Fund decreased 82.8% due to increased needs for services and increased cost of care.

Development Disabilities Fund – The fund balance reported in the Development Disabilities Fund increased by 4.0%. This increase in fund balance was the result of reduced expenditures.

GENERAL FUND BUDGETING HIGHLIGHTS

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

During the course of 2017 the County amended its General Fund budget several times. The final budget of \$16.6 million did not significantly change from the original budget of \$16.4 million. The \$558,313 positive variance with the final budget was as a result of reduced expenditures.

For the General Fund, budget basis revenue of \$13.6 million did not significantly change compared to the original budget estimates. The \$1.8 million positive variance with the final budget was the result of conservative revenue estimates for sales and real estate taxes.

**Management's Discussion and Analysis
For the Year Ended December 31, 2017**

Unaudited

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2017 the County had \$73,804,898 net of accumulated depreciation invested in land, buildings, equipment, vehicles and infrastructure. Of this total, \$61,776,091 was related to governmental activities and \$12,028,807 to the business-type activities. The following table shows 2017 and 2016 balances:

	Governmental Activities		Increase (Decrease)
	2017	2016	
Land	\$4,468,040	\$4,274,959	\$193,081
Construction in Progress	216,160	839,924	(623,764)
Capital Assets not Being Depreciated	4,684,200	5,114,883	(430,683)
Buildings and Improvements	30,775,606	29,526,469	1,249,137
Machinery and Equipment	4,987,638	4,854,240	133,398
Vehicles	3,658,087	3,250,761	407,326
Computer Equipment	1,375,966	1,404,411	(28,445)
Infrastructure	57,413,840	56,007,631	1,406,209
Capital Assets Being Depreciated	98,211,137	95,043,512	3,167,625
Less: Accumulated Depreciation	(41,119,246)	(39,086,695)	(2,032,551)
Totals	\$61,776,091	\$61,071,700	\$704,391

Land increased due to land acquisition for parking lot. Buildings and Improvements increased due to Memorial Building upgrades, real estate purchase for Public Defender/Probation, a new roof for the Service Center and an update to the control system at the Sheriff's Office. Infrastructure increased due to the repaving of Wally Road and the completion of the Heart of Ohio project. Vehicles increased based on the replacement of fleet vehicles for KAT. Construction in Progress decreased as a result of the Phase VII Heart of Ohio Trail which was completed in 2017, this was offset by the new construction for the Children's Resource Center.

	Business-Type Activities		Increase (Decrease)
	2017	2016	
Land	\$347,189	\$347,189	\$0
Capital Assets Not Being Depreciated	347,189	347,189	0
Buildings and Improvements	11,109,222	11,109,222	0
Machinery and Equipment	1,984,059	1,984,059	0
Vehicles	254,538	254,538	0
Computer Equipment	64,083	68,160	(4,077)
Sewer and Water Lines	2,211,932	2,211,932	0
Capital Assets Being Depreciated	15,623,834	15,627,911	(4,077)
Less: Accumulated Depreciation	(3,942,216)	(3,600,563)	(341,653)
Totals	\$12,028,807	\$12,374,537	(\$345,730)

Business-type activities decreased from 2016 due to depreciation expense. Additional information on the County's capital assets can be found in Note 11.

**Management's Discussion and Analysis
For the Year Ended December 31, 2017**

Unaudited

Debt

At December 31, 2017, the County had \$12.5 million in general obligation bonds outstanding, \$1,349,000 due within one year. The following table summarizes the County's debt outstanding as of December 31, 2017 and 2016:

	<u>2017</u>	<u>2016</u>
Governmental Activities:		
General Obligation Bonds	\$7,238,815	\$4,688,902
OPWC Loan Payable	422,316	493,477
Loan Payable	288,750	323,750
Capital Leases Payable	403,655	597,782
Net Pension Liability	28,890,076	21,831,185
Compensated Absences	1,152,256	1,171,210
Total Governmental Activities	<u>38,395,868</u>	<u>29,106,306</u>
Business-Type Activities:		
OWDA Loan Payable	852,162	850,086
Recovery Zone Economic Development Bonds Payable	0	5,490,000
General Obligation Bonds	5,297,611	0
OPWC Loan Payable	755,989	786,228
Landfill Postclosure Care Liability	527,951	614,414
Net Pension Liability	728,215	535,447
Compensated Absences	30,671	18,595
Total Business-Type Activities	<u>8,192,599</u>	<u>8,294,770</u>
Totals	<u>\$46,588,467</u>	<u>\$37,401,076</u>

Additional information on the County's long-term debt can be found in Note 19.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The 2018 budget is consistent and conservative as it was in 2017. The county anticipates an increase in Sales Tax, effective 1-1-18 .50% increase (to offset MCO Loss). State funding remains stable with no projected increases to local government.

REQUESTS FOR INFORMATION

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



KNOX COUNTY, OHIO

**Statement of Net Position
December 31, 2017**

	Primary Government			Component
	Governmental Activities	Business-Type Activities	Total	Unit Knox County Airport
Assets:				
Cash and Cash Equivalents	\$ 26,807,403	\$ 3,115,652	\$ 29,923,055	\$ 0
Cash and Cash Equivalents in Segregated Accounts	73,472	0	73,472	318,032
Cash and Cash Equivalents with Fiscal Agent	6,143,765	0	6,143,765	0
Receivables:				
Taxes	13,268,623	0	13,268,623	0
Accounts	520,486	350,943	871,429	20,149
Intergovernmental	5,490,339	0	5,490,339	0
Interest	76,065	0	76,065	0
Lease	459,000	0	459,000	0
Special Assessments	1,449	0	1,449	0
Loans	48,031	0	48,031	0
Internal Balances	7,278	(7,278)	0	0
Due from Component Unit	32,019	0	32,019	0
Loans Receivable from Component Unit	90,000	0	90,000	0
Inventory of Supplies	205,872	88,781	294,653	23,383
Prepaid Items	94,539	6,183	100,722	0
Restricted Assets:				
Cash and Cash Equivalents	113,263	0	113,263	0
Capital Assets not Being Depreciated	4,684,200	347,189	5,031,389	812,920
Capital Assets Being Depreciated, net	57,091,891	11,681,618	68,773,509	7,817,602
Total Assets	115,207,695	15,583,088	130,790,783	8,992,086
Deferred Outflows of Resources:				
Deferred Charge on Refunding	161,103	31,154	192,257	0
Pension	11,110,572	278,554	11,389,126	0
Total Deferred Outflows of Resources	11,271,675	309,708	11,581,383	0
Liabilities:				
Accounts Payable	1,257,371	45,527	1,302,898	49,244
Accrued Wages and Benefits	639,555	17,408	656,963	0
Intergovernmental Payable	305,364	8,236	313,600	0
Contracts Payable	100,159	0	100,159	0
Claims Payable	575,659	0	575,659	0
Due to Others	113,263	0	113,263	0
Matured Bonds and Interest Payable	48,379	0	48,379	0
Due to Primary Government	0	0	0	32,019
Accrued Interest Payable	12,840	4,781	17,621	0
Long Term Liabilities:				
Due Within One Year	2,122,213	510,374	2,632,587	43,800
Due in More Than One Year:				
Net Pension Liability	28,890,076	728,215	29,618,291	0
Other Amounts Due in More Than One Year	7,383,579	6,954,010	14,337,589	628,200
Total Liabilities	41,448,458	8,268,551	49,717,009	753,263

KNOX COUNTY, OHIO

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Knox County Airport
Deferred Inflows of Resources:				
Property Taxes	11,191,234	0	11,191,234	0
Pension	171,939	9,868	181,807	0
Total Deferred Inflows of Resources	11,363,173	9,868	11,373,041	0
Net Position:				
Net Investment in Capital Assets	54,042,658	5,154,199	59,196,857	7,958,522
Restricted For:				
Public Safety	1,492,232	0	1,492,232	0
Public Works	3,665,705	0	3,665,705	0
Human Services	17,129,669	0	17,129,669	0
Capital Projects	3,291,166	0	3,291,166	0
Debt Service	4,468	0	4,468	58,101
Other Purposes	4,184,643	0	4,184,643	0
Unrestricted (Deficit)	(10,142,802)	2,460,178	(7,682,624)	222,200
Total Net Position	\$ 73,667,739	\$ 7,614,377	\$ 81,282,116	\$ 8,238,823

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

**Statement of Activities
For the Year Ended December 31, 2017**

	Program Revenues			
Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 8,011,057	\$ 1,803,161	\$ 296,867	\$ 165,274
Judicial	2,776,834	870,770	30,000	0
Public Safety	9,310,707	873,333	1,115,157	0
Public Works	7,259,397	48,375	5,309,304	1,527,739
Health	591,742	222,711	69,954	0
Human Services	24,661,641	898,014	11,821,094	411,252
Interest and Fiscal Charges	269,751	0	0	0
Total Governmental Activities	52,881,129	4,716,364	18,642,376	2,104,265
Business-Type Activities:				
Sewer District Fund	2,367,514	2,075,464	117,288	50,627
Landfill Fund	6,976	0	0	0
Total Business-Type Activities	2,374,490	2,075,464	117,288	50,627
Total Primary Government	\$ 55,255,619	\$ 6,791,828	\$ 18,759,664	\$ 2,154,892
Component Units:				
Knox County Airport	\$ 743,985	\$ 544,756	\$ 0	\$ 144,380
Total Component Units	\$ 743,985	\$ 544,756	\$ 0	\$ 144,380

General Revenues

Property Taxes Levied for:

- General Purposes
- Special Purposes
- Sales Tax
- Intergovernmental Revenues, Unrestricted
- Investment Earnings
- Miscellaneous
- Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position Beginning of Year

Net Position End of Year

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

Net (Expense) Revenue and Changes in Net Position			Component Unit
Primary Government			
Governmental Activities	Business-Type Activities	Total	Knox County Airport
\$ (5,745,755)	\$ 0	\$ (5,745,755)	
(1,876,064)	0	(1,876,064)	
(7,322,217)	0	(7,322,217)	
(373,979)	0	(373,979)	
(299,077)	0	(299,077)	
(11,531,281)	0	(11,531,281)	
(269,751)	0	(269,751)	
<u>(27,418,124)</u>	<u>0</u>	<u>(27,418,124)</u>	
0	(124,135)	(124,135)	
<u>0</u>	<u>(6,976)</u>	<u>(6,976)</u>	
<u>0</u>	<u>(131,111)</u>	<u>(131,111)</u>	
<u>(27,418,124)</u>	<u>(131,111)</u>	<u>(27,549,235)</u>	
			\$ (54,849)
			<u>(54,849)</u>
4,706,334	0	4,706,334	0
6,850,055	0	6,850,055	0
7,138,003	0	7,138,003	0
2,941,577	0	2,941,577	0
272,841	52,933	325,774	0
1,708,444	0	1,708,444	0
(40,506)	40,506	0	18,136
<u>23,576,748</u>	<u>93,439</u>	<u>23,670,187</u>	<u>18,136</u>
(3,841,376)	(37,672)	(3,879,048)	(36,713)
<u>77,509,115</u>	<u>7,652,049</u>	<u>85,161,164</u>	<u>8,275,536</u>
<u>\$ 73,667,739</u>	<u>\$ 7,614,377</u>	<u>\$ 81,282,116</u>	<u>\$ 8,238,823</u>

KNOX COUNTY, OHIO

**Balance Sheet
Governmental Funds
December 31, 2017**

	General	Public Assistance	Motor Vehicle and Gasoline Tax	Children Services Board
Assets:				
Cash and Cash Equivalents	\$ 3,494,051	\$ 2,025,274	\$ 1,297,544	\$ 795,224
Cash and Cash Equivalents in Segregated Accounts	155	0	0	0
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Receivables:				
Taxes	5,599,697	0	0	984,567
Accounts	177,226	8,616	1,605	148
Intergovernmental	1,069,258	436,078	2,487,555	376,680
Interest	74,198	0	51	0
Leases	0	0	0	0
Special Assessments	0	0	0	0
Loans	0	0	0	0
Due from Other Funds	43,525	0	0	0
Advance to Other Funds	0	200,000	0	0
Interfund Receivable	691,265	0	0	0
Due from Component Unit	32,019	0	0	0
Loan Receivable from Component Unit	90,000	0	0	0
Inventory of Supplies	2,626	0	203,246	0
Prepaid Items	75,733	10,883	0	0
Restricted Assets:				
Cash and Cash Equivalents	113,263	0	0	0
Total Assets	\$ 11,463,016	\$ 2,680,851	\$ 3,990,001	\$ 2,156,619
Liabilities:				
Accounts Payable	\$ 180,151	\$ 23,568	\$ 57,778	\$ 564,977
Accrued Wages and Benefits Payable	262,464	98,337	60,385	34,431
Intergovernmental Payable	132,606	42,940	26,704	15,135
Contracts Payable	29,744	30,327	33,145	0
Due to Others	113,263	0	0	0
Matured Bonds and Interest Payable	0	0	0	0
Due to Other Funds	215	32,464	8,421	6,634
Advances from Other Funds	0	0	0	0
Interfund Payable	0	0	0	0
Total Liabilities	718,443	227,636	186,433	621,177
Deferred Inflows of Resources:				
Property Tax	4,134,413	0	0	963,557
Unavailable Revenue	1,864,022	436,078	2,138,038	318,523
Total Deferred Inflows of Resources	5,998,435	436,078	2,138,038	1,282,080
Fund Balances:				
Nonspendable	168,359	10,883	203,246	0
Restricted	0	2,006,254	1,462,284	253,362
Assigned	594,229	0	0	0
Unassigned	3,983,550	0	0	0
Total Fund Balances	4,746,138	2,017,137	1,665,530	253,362
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 11,463,016	\$ 2,680,851	\$ 3,990,001	\$ 2,156,619

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

Development Disabilities	Other Governmental Funds	Total Governmental Funds
\$ 7,886,264	\$ 9,331,205	\$ 24,829,562
0	73,317	73,472
6,118,510	0	6,118,510
4,224,036	2,460,323	13,268,623
12,063	36,794	236,452
299,323	821,445	5,490,339
0	198	74,447
0	459,000	459,000
0	1,449	1,449
0	48,031	48,031
14,803	42	58,370
0	0	200,000
0	0	691,265
0	0	32,019
0	0	90,000
0	0	205,872
4,880	3,043	94,539
0	0	113,263
<u>\$ 18,559,879</u>	<u>\$ 13,234,847</u>	<u>\$ 52,085,213</u>
\$ 101,915	\$ 328,982	\$ 1,257,371
57,948	125,990	639,555
28,528	59,451	305,364
0	6,943	100,159
0	0	113,263
0	48,379	48,379
0	10,636	58,370
0	200,000	200,000
0	691,265	691,265
<u>188,391</u>	<u>1,471,646</u>	<u>3,413,726</u>
4,136,288	1,956,976	11,191,234
286,313	1,510,826	6,553,800
<u>4,422,601</u>	<u>3,467,802</u>	<u>17,745,034</u>
4,880	3,043	390,411
13,944,007	7,883,713	25,549,620
0	546,718	1,140,947
0	(138,075)	3,845,475
<u>13,948,887</u>	<u>8,295,399</u>	<u>30,926,453</u>
<u>\$ 18,559,879</u>	<u>\$ 13,234,847</u>	<u>\$ 52,085,213</u>

KNOX COUNTY, OHIO

***Reconciliation Of Total Governmental Fund Balances
To Net Position Of Governmental Activities
December 31, 2017***

Total Governmental Fund Balances		\$ 30,926,453
<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.		61,776,091
Other long-term assets are not available to pay for current-period expenditures and therefore are reported as unavailable revenue in the funds.		6,553,800
Internal service funds are used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.		1,720,367
The net pension liability is not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not reported in governmental funds:		
Deferred Outflows - Pension	11,110,572	
Deferred Inflows - Pension	(171,939)	
Net Pension Liability	<u>(28,890,076)</u>	(17,951,443)
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.		
General Obligation Bonds Payable	(7,238,815)	
Deferred Charge on Refunding	161,103	
Ohio Public Works Commission Loan Payable	(422,316)	
Loan Payable	(288,750)	
Compensated Absences Payable	(1,152,256)	
Capital Lease Payable	(403,655)	
Accrued Interest Payable	<u>(12,840)</u>	<u>(9,357,529)</u>
<i>Net Position of Governmental Activities</i>		<u>\$ 73,667,739</u>

See accompanying notes to the basic financial statements



KNOX COUNTY, OHIO

**Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2017**

	General	Public Assistance	Motor Vehicle and Gasoline Tax	Children Services Board
Revenues:				
Taxes	\$ 10,111,609	\$ 0	\$ 0	\$ 958,248
Intergovernmental Revenues	2,279,459	4,235,220	5,267,038	2,324,493
Charges for Services	2,188,704	0	20,720	69,523
Licenses and Permits	4,576	0	0	0
Investment Earnings	231,983	0	644	0
Special Assessments	0	0	0	0
Fines and Forfeitures	42,890	0	13,449	0
All Other Revenue	690,842	110,302	91,025	15,357
Total Revenue	15,550,063	4,345,522	5,392,876	3,367,621
Expenditures:				
Current:				
General Government:				
Legislative and Executive	6,147,291	0	0	0
Judicial	2,166,235	0	0	0
Public Safety	4,759,162	0	0	0
Public Works	103,415	0	4,758,490	0
Health	192,943	0	0	0
Human Services	616,234	4,790,597	0	4,583,614
Intergovernmental	0	0	0	0
Capital Outlay	443,306	0	0	0
Debt Service:				
Principal Retirement	32,249	0	161,878	0
Interest and Fiscal Charges	3,496	0	12,180	0
Total Expenditures	14,464,331	4,790,597	4,932,548	4,583,614
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,085,732	(445,075)	460,328	(1,215,993)
Other Financing Sources (Uses):				
Sale of Capital Assets	0	0	0	0
General Obligation Bonds Issued	0	0	0	0
Premium on General Obligation Bonds	0	0	0	0
Transfers In	57,384	124,088	0	0
Transfers Out	(1,198,042)	(279,458)	0	0
Total Other Financing Sources (Uses)	(1,140,658)	(155,370)	0	0
Net Change in Fund Balances	(54,926)	(600,445)	460,328	(1,215,993)
Fund Balances at Beginning of Year	4,801,683	2,617,582	1,431,278	1,469,355
Decrease in Inventory	(619)	0	(226,076)	0
Fund Balances End of Year	\$ 4,746,138	\$ 2,017,137	\$ 1,665,530	\$ 253,362

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

Development Disabilities	Other Governmental Funds	Total Governmental Funds
\$ 4,096,910	\$ 3,593,638	\$ 18,760,405
4,323,797	4,769,889	23,199,896
0	2,028,223	4,307,170
0	235,323	239,899
0	2,958	235,585
0	1,434	1,434
0	111,556	167,895
248,113	428,501	1,584,140
<u>8,668,820</u>	<u>11,171,522</u>	<u>48,496,424</u>
0	672,679	6,819,970
0	282,502	2,448,737
0	2,899,119	7,658,281
0	14,881	4,876,786
0	314,435	507,378
8,133,243	2,865,516	20,989,204
0	2,001,658	2,001,658
0	2,585,579	3,028,885
0	1,156,161	1,350,288
0	219,455	235,131
<u>8,133,243</u>	<u>13,011,985</u>	<u>49,916,318</u>
535,577	(1,840,463)	(1,419,894)
0	163,137	163,137
0	3,505,000	3,505,000
0	108,493	108,493
0	1,259,973	1,441,445
0	(4,451)	(1,481,951)
<u>0</u>	<u>5,032,152</u>	<u>3,736,124</u>
535,577	3,191,689	2,316,230
13,413,310	5,103,710	28,836,918
0	0	(226,695)
<u>\$ 13,948,887</u>	<u>\$ 8,295,399</u>	<u>\$ 30,926,453</u>

KNOX 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, 2017***

Net Change in Fund Balances - Total Governmental Funds \$ 2,316,230

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

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

Capital Outlay	3,737,289	
Depreciation Expense	<u>(3,418,495)</u>	318,794

Governmental Funds only report the disposal of assets to the extent proceeds are received from sale. In the statement of activities, the loss is reported for each disposal. (148,112)

Donations of capital assets increase net position in the statement of activities, but do not appear in the governmental funds because they are not financial resources. 533,709

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. (168,902)

Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows. 2,114,162

Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities. (6,348,649)

The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to government 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. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.

General Obligation Bonds Payable Issued	(3,505,000)	
Premium on General Obligation Bonds Payable Issued	(108,493)	
General Obligation Bond Principal Payment	1,050,000	
Ohio Public Works Commission Principal Payment	71,161	
Local Government Innovation Loan Principal Payment	35,000	
Capital Lease Principal Payment	<u>194,127</u>	(2,263,205)

(Continued)

KNOX COUNTY, OHIO

In the statement of activities, interest is accrued on outstanding bonds,
whereas in governmental funds, an interest expenditure is reported when due. (7,925)

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

Compensated Absences	18,954	
Change in Inventory	(226,695)	
Amortization of Bond Premium	13,580	
Amortization of Loss on Refunding	<u>(40,275)</u>	(234,436)

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

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

46,958

Change in Net Position of Governmental Activities

\$ (3,841,376)

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO**Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 8,943,600	\$ 8,943,600	\$ 10,152,488	\$ 1,208,888
Intergovernmental Revenues	1,884,300	2,120,696	2,269,218	148,522
Charges for Services	1,724,128	1,724,128	1,656,916	(67,212)
Licenses and Permits	4,100	4,100	4,577	477
Investment Earnings	200,000	200,000	417,992	217,992
Fines and Forfeitures	76,000	76,000	42,151	(33,849)
All Other Revenues	341,100	338,830	682,169	343,339
Total Revenues	<u>13,173,228</u>	<u>13,407,354</u>	<u>15,225,511</u>	<u>1,818,157</u>
Expenditures:				
Current:				
General Government - Legislative and Executive	6,716,736	6,785,217	6,488,915	296,302
General Government - Judicial	1,978,196	2,057,533	2,016,802	40,731
Public Safety	5,011,850	5,027,616	4,855,434	172,182
Public Works	229,050	104,601	103,505	1,096
Health	219,776	206,240	196,689	9,551
Human Services	667,400	657,600	633,194	24,406
Capital Outlay	410,167	476,533	462,488	14,045
Total Expenditures	<u>15,233,175</u>	<u>15,315,340</u>	<u>14,757,027</u>	<u>558,313</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,059,947)	(1,907,986)	468,484	2,376,470
Other Financing Sources (Uses):				
Other Financing Uses	(134,697)	(134,697)	(124,328)	10,369
Transfers In	150,000	150,000	104,451	(45,549)
Transfers Out	(987,040)	(1,136,498)	(1,104,603)	31,895
Advances In	0	0	99,285	99,285
Advances Out	0	(2,500)	(2,500)	0
Total Other Financing Sources (Uses)	<u>(971,737)</u>	<u>(1,123,695)</u>	<u>(1,027,695)</u>	<u>96,000</u>
Net Change in Fund Balance	(3,031,684)	(3,031,681)	(559,211)	2,472,470
Fund Balance at Beginning of Year	2,782,710	2,782,710	2,782,710	0
Prior Year Encumbrances	703,587	703,587	703,587	0
Fund Balance at End of Year	<u>\$ 454,613</u>	<u>\$ 454,616</u>	<u>\$ 2,927,086</u>	<u>\$ 2,472,470</u>

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

**Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Public Assistance Fund
For the Year Ended December 31, 2017**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 3,330,000	\$ 3,330,000	\$ 4,235,220	\$ 905,220
All Other Revenues	351,180	351,180	104,602	(246,578)
Total Revenues	3,681,180	3,681,180	4,339,822	658,642
Expenditures:				
Human Services	5,478,374	5,478,374	5,140,660	337,714
Total Expenditures	5,478,374	5,478,374	5,140,660	337,714
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,797,194)	(1,797,194)	(800,838)	996,356
Other Financing Sources (Uses):				
Transfers In	120,000	120,000	124,088	4,088
Transfers Out	(290,000)	(290,000)	(279,458)	10,542
Advances In	0	0	340,736	340,736
Total Other Financing Sources (Uses)	(170,000)	(170,000)	185,366	355,366
Net Change in Fund Balance	(1,967,194)	(1,967,194)	(615,472)	1,351,722
Fund Balance at Beginning of Year	1,788,465	1,788,465	1,788,465	0
Prior Year Encumbrances	494,374	494,374	494,374	0
Fund Balance at End of Year	\$ 315,645	\$ 315,645	\$ 1,667,367	\$ 1,351,722

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

**Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Motor Vehicle and Gasoline Tax Fund
For the Year Ended December 31, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 5,040,000	\$ 5,040,000	\$ 5,272,786	\$ 232,786
Charges for Services	4,000	4,000	20,720	16,720
Investment Earnings	3,000	3,000	593	(2,407)
Fines and Forfeitures	9,000	9,000	13,437	4,437
All Other Revenues	15,500	15,500	91,025	75,525
Total Revenues	<u>5,071,500</u>	<u>5,071,500</u>	<u>5,398,561</u>	<u>327,061</u>
Expenditures:				
Public Works	5,162,047	5,428,063	5,195,871	232,192
Total Expenditures	<u>5,162,047</u>	<u>5,428,063</u>	<u>5,195,871</u>	<u>232,192</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(90,547)	(356,563)	202,690	559,253
Fund Balance at Beginning of Year	724,172	724,172	724,172	0
Prior Year Encumbrances	90,547	90,547	90,547	0
Fund Balance at End of Year	<u>\$ 724,172</u>	<u>\$ 458,156</u>	<u>\$ 1,017,409</u>	<u>\$ 559,253</u>

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

**Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Children Services Board Fund
For the Year Ended December 31, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 905,500	\$ 905,500	\$ 963,036	\$ 57,536
Intergovernmental Revenues	507,497	1,703,719	2,250,318	546,599
Charges for Services	170,750	170,750	69,523	(101,227)
All Other Revenues	218,205	218,205	15,381	(202,824)
Total Revenues	<u>1,801,952</u>	<u>2,998,174</u>	<u>3,298,258</u>	<u>300,084</u>
Expenditures:				
Human Services	3,798,930	4,995,153	4,558,168	436,985
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,996,978)	(1,996,979)	(1,259,910)	737,069
Fund Balance at Beginning of Year	1,573,560	1,573,560	1,573,560	0
Prior Year Encumbrances	435,430	435,430	435,430	0
Fund Balance at End of Year	<u>\$ 12,012</u>	<u>\$ 12,011</u>	<u>\$ 749,080</u>	<u>\$ 737,069</u>

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

**Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Development Disabilities Fund
For the Year Ended December 31, 2017**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 3,882,100	\$ 3,882,100	\$ 4,117,480	\$ 235,380
Intergovernmental Revenues	4,347,364	4,347,364	4,312,108	(35,256)
All Other Revenues	342,840	342,840	239,054	(103,786)
Total Revenues	8,572,304	8,572,304	8,668,642	96,338
Expenditures:				
Human Services	10,010,878	10,068,629	8,516,713	1,551,916
Total Expenditures	10,010,878	10,068,629	8,516,713	1,551,916
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,438,574)	(1,496,325)	151,929	1,648,254
Fund Balance at Beginning of Year	7,723,636	7,723,636	7,723,636	0
Prior Year Encumbrances	4,134	4,134	4,134	0
Fund Balance at End of Year	\$ 6,289,196	\$ 6,231,445	\$ 7,879,699	\$ 1,648,254

See accompanying notes to the basic financial statements



KNOX COUNTY, OHIO

**Statement of Net Position
Proprietary Funds
December 31, 2017**

	Business-Type Activities - Enterprise Funds			Governmental
	Sewer District	Landfill	Total	Activities- Internal Service Fund
Assets:				
Current Assets:				
Cash and Cash Equivalents	\$ 3,039,712	\$ 75,940	\$ 3,115,652	\$ 1,977,841
Cash and Cash Equivalents with Fiscal Agent	0	0	0	25,255
Receivables:				
Accounts	350,943	0	350,943	284,034
Interest	0	0	0	1,618
Inventory of Supplies	88,781	0	88,781	0
Prepaid Items	6,183	0	6,183	0
Total Current Assets	3,485,619	75,940	3,561,559	2,288,748
Noncurrent Assets:				
Capital Assets not Being Depreciated	204,025	143,164	347,189	0
Capital Assets being Depreciated, net	11,681,618	0	11,681,618	0
Total Noncurrent Assets	11,885,643	143,164	12,028,807	0
Total Assets	15,371,262	219,104	15,590,366	2,288,748
Deferred Outflows of Resources:				
Deferred Charge on Refunding	31,154	0	31,154	0
Pension	278,554	0	278,554	0
Total Deferred Outflows of Resources	309,708	0	309,708	0
Liabilities:				
Current Liabilities:				
Accounts Payable	45,527	0	45,527	0
Accrued Wages and Benefits	17,408	0	17,408	0
Intergovernmental Payable	8,236	0	8,236	0
Claims Payable	0	0	0	575,659
Accrued Interest Payable	4,781	0	4,781	0
Compensated Absences - Current	16,781	0	16,781	0
General Obligation Bonds - Current	350,000	0	350,000	0
OWDA Loans Payable - Current	28,178	0	28,178	0
OPWC Loans Payable - Current	30,240	0	30,240	0
Landfill Postclosure Care Liability - Current	0	85,175	85,175	0
Total Current Liabilities	501,151	85,175	586,326	575,659

KNOX COUNTY, OHIO

	Business-Type Activities - Enterprise Funds			Governmental
	Sewer District	Landfill	Total	Activities- Internal Service Fund
Noncurrent Liabilities				
Compensated Absences Payable	13,890	0	13,890	0
General Obligation Bonds Payable	4,947,611	0	4,947,611	0
OWDA Loans Payable	823,984	0	823,984	0
OPWC Loans Payable	725,749	0	725,749	0
Landfill Postclosure Care Liability	0	442,776	442,776	0
Net Pension Liability	728,215	0	728,215	0
Total Noncurrent Liabilities	7,239,449	442,776	7,682,225	0
Total Liabilities	7,740,600	527,951	8,268,551	575,659
Deferred Inflows of Resources:				
Pension	9,868	0	9,868	0
Net Position:				
Net Investment in Capital Assets	5,011,035	143,164	5,154,199	0
Unrestricted	2,919,467	(452,011)	2,467,456	1,713,089
Total Net Position	<u>\$ 7,930,502</u>	<u>\$ (308,847)</u>	<u>\$ 7,621,655</u>	<u>\$ 1,713,089</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.			(7,278)	
Total Net Position of Business Type Activities			<u>\$ 7,614,377</u>	

See accompanying notes to the basic financial statements



KNOX COUNTY, OHIO

**Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2017**

	Business-Type Activities - Enterprise Funds			Governmental
	Sewer District	Landfill	Total	Activities- Internal Service Fund
Operating Revenues:				
Charges for Services	\$ 2,051,522	\$ 0	\$ 2,051,522	\$ 5,455,011
Other Operating Revenue	23,942	0	23,942	0
Total Operating Revenues	2,075,464	0	2,075,464	5,455,011
Operating Expenses:				
Personal Services	788,579	0	788,579	0
Contractual Services	590,133	0	590,133	668,330
Materials and Supplies	213,592	0	213,592	0
Depreciation	345,730	0	345,730	0
Other Operating Expenses	41,769	6,976	48,745	0
Health Insurance Claims	0	0	0	5,020,907
Total Operating Expenses	1,979,803	6,976	1,986,779	5,689,237
Operating Income (Loss)	95,661	(6,976)	88,685	(234,226)
Nonoperating Revenue (Expenses):				
Intergovernmental Grants	117,288	0	117,288	0
Investment Earnings	52,933	0	52,933	17,799
Interest Expense	(388,823)	0	(388,823)	0
Other Nonoperating Revenue	0	0	0	265,138
Other Nonoperating Expense	0	0	0	(641)
Total Nonoperating Revenues (Expenses)	(218,602)	0	(218,602)	282,296
Income (Loss) Before Contributions and Transfers	(122,941)	(6,976)	(129,917)	48,070
Capital Contributions - Tap in Fees	50,627	0	50,627	0
Transfers In	0	93,439	93,439	0
Transfers Out	(52,933)	0	(52,933)	0
Change in Net Position	(125,247)	86,463	(38,784)	48,070
Net Position (Deficit) Beginning of Year	8,055,749	(395,310)	7,660,439	1,665,019
Net Position (Deficit) End of Year	\$ 7,930,502	\$ (308,847)	\$ 7,621,655	\$ 1,713,089
Change in Net Position of Enterprise Funds			\$ (38,784)	
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.			1,112	
Change in Net Position of Business Type Activities			\$ (37,672)	

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

**Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2017**

	<u>Business Type Activities - Enterprise Funds</u>			Governmental
	Sewer District	Landfill	Totals	Activities - Internal Service Fund
<u>Cash Flows from Operating Activities:</u>				
Cash Received from Customers	\$2,097,634	\$0	\$2,097,634	\$0
Cash Received from Interfund Services	0	0	0	5,455,011
Cash Payments to Suppliers for Goods and Services	(851,967)	(93,439)	(945,406)	(668,971)
Cash Payments to Employees for Service	(666,401)	0	(666,401)	0
Cash Payments for Claims	0	0	0	(5,022,788)
Cash From Other Sources	0	0	0	21,568
Net Cash Provided (Used) for Operating Activities	579,266	(93,439)	485,827	(215,180)
<u>Cash Flows from Noncapital and Related Financing Activities:</u>				
Transfers In	0	93,439	93,439	0
Transfers Out	(52,933)	0	(52,933)	0
Advances Out	0	0	0	(5,000)
Intergovernmental Grants	117,288	0	117,288	0
Net Cash Provided (Used) by Noncapital and Related Financing Activities	64,355	93,439	157,794	(5,000)
<u>Cash Flows from Capital and Related Financing Activities:</u>				
Contributed Capital from Tap-In Fees	50,627	0	50,627	0
Proceeds from Refunding General Obligation Bonds	5,150,000	0	5,150,000	0
Proceeds from Premium on Refunding General Obligation Bonds	147,611	0	147,611	0
Payment to Refunding Escrow Agent	(5,191,154)	0	(5,191,154)	0
Principal Paid on Ohio Water Development Loan Payable	(15,696)	0	(15,696)	0
Principal Paid on Ohio Public Works Commission Loan Payable	(30,239)	0	(30,239)	0
Principal Paid on Recovery Zone Economic Development Bonds Payable	(330,000)	0	(330,000)	0
Interest Paid on Debt	(399,742)	0	(399,742)	0
Net Cash Used for Capital and Related Financing Activities	(618,593)	0	(618,593)	0
<u>Cash Flows from Investing Activities:</u>				
Receipts of Interest	52,933	0	52,933	17,255
Net Cash Provided by Investing Activities	52,933	0	52,933	17,255
Net Increase (Decrease) in Cash and Cash Equivalents	77,961	0	77,961	(202,925)
Cash and Cash Equivalents at Beginning of Year	2,961,751	75,940	3,037,691	2,206,021
Cash and Cash Equivalents at End of Year	\$3,039,712	\$75,940	\$3,115,652	\$2,003,096
<u>Reconciliation of Cash and Cash Equivalents per Statement of Net Position:</u>				
Cash and Cash Equivalents	\$3,039,712	\$75,940	\$3,115,652	\$1,977,841
Cash and Cash Equivalents with Fiscal Agent	0	0	0	25,255
Cash and Cash Equivalents at End of Year	\$3,039,712	\$75,940	\$3,115,652	\$2,003,096

(Continued)

KNOX COUNTY, OHIO

	<u>Business Type Activities - Enterprise Funds</u>			Governmental
	Sewer District	Landfill	Totals	Activities - Internal Service Fund
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>				
<u>Provided (Used) for Operating Activities:</u>				
Operating Income (Loss)	\$95,661	(\$6,976)	\$88,685	(\$234,226)
Adjustments to Reconcile Operating Income (Loss) to				
Net Cash Provided (Used) for Operating Activities:				
Depreciation Expense	345,730	0	345,730	0
Miscellaneous Nonoperating Revenue	0	0	0	21,568
Miscellaneous Nonoperating Expense	0	0	0	(641)
Changes in Assets, Deferred Outflows of Resources,				
Liabilities and Deferred Inflows of Resources:				
Increase in Accounts Receivable	22,170	0	22,170	0
Decrease in Inventory	(16,793)	0	(16,793)	0
Decrease in Prepaid Items	(6,183)	0	(6,183)	0
Decrease Deferred Outflows-Pension	(72,668)	0	(72,668)	0
Increase in Accounts Payable	16,503	0	16,503	0
Increase in Accrued Wages and Benefits	1,834	0	1,834	0
Decrease in Closure and Postclosure Care Payable	0	(86,463)	(86,463)	0
Decrease in Intergovernmental Payable	(1,080)	0	(1,080)	0
Increase in Compensated Absences	12,076	0	12,076	0
Decrease in Claims Payable	0	0	0	(1,881)
Increase in Net Pension Liability	192,768	0	192,768	0
Decrease in Deferred Inflows-Pension	(10,752)	0	(10,752)	0
Total Adjustments	483,605	(86,463)	397,142	19,046
Net Cash Provided (Used) for Operating Activities	\$579,266	(\$93,439)	\$485,827	(\$215,180)

Schedule of Noncash Investing, Capital and Financing Activities:

The Ohio Water Development Authority suspended payments on the loan during 2017 which resulted in a \$17,772 increase on the loan in the Sewer District Fund.

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

***Statement of Assets and Liabilities
Fiduciary Funds
December 31, 2017***

	<u>Agency</u>
Assets:	
Equity in Pooled Cash and Cash Equivalents	\$ 7,894,362
Cash and Cash Equivalents in Segregated Accounts	587,274
Receivables:	
Taxes	66,924,402
Accounts	8,721
Special Assessments	22,572
Intergovernmental	<u>2,883,420</u>
Total Assets	<u>\$ 78,320,751</u>
Liabilities:	
Intergovernmental Payable	\$ 73,451,077
Undistributed Monies	576,008
Due to Others	<u>4,293,666</u>
Total Liabilities	<u>\$ 78,320,751</u>

See accompanying notes to the basic financial statements

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2017***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies followed in the preparation of these financial statements are summarized below. These policies conform to generally accepted accounting principles for local governmental units as prescribed in the statements issued by the Governmental Accounting Standards Board and other recognized authoritative sources. The information generally relates to the primary government. Information related to the Airport is specifically identified.

A. Reporting Entity

Knox 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 that manage various segments of the County's operations are the county auditor, treasurer, recorder, clerk of courts, coroner, engineer, prosecuting attorney, sheriff, a common pleas court judge, and a probate/juvenile court judge. The county commissioners authorize expenditures as well as serve as the budget and taxing authority, contracting body and the chief administrators of public services for the County, including each of these departments.

The reporting entity is comprised of the primary government, a component unit and other organizations that are included to insure that the financial statements of the County are not misleading.

The primary government consists of all funds, departments, boards, and agencies that are not legally separate from the County. For Knox County this includes the children services board, the board of development disabilities, the human services department, the emergency management agency and all departments and activities that are operated directly by the elected County officials.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and 1) the County is able to significantly influence the programs or services performed or provided by the organization or 2) the County is legally entitled to or can otherwise access the organization's resources, the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization, or the County is obligated for the debt of the organization. Component units may also include organizations for whom the County approves the budget, the levying of taxes or the issuance of debt.

The County participates in the **County Risk Sharing Authority (CORSA)**, a public entity risk sharing pool among thirty-three counties in Ohio. CORSA was formed as an Ohio non-profit corporation for the purpose of establishing the CORSA Insurance/self-insurance Program, a group primary and excess insurance/self-insurance and risk management program.

The County participates in the **County Commissioners Association of Workers' Compensation Group Rating Plan** 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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2017***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

Joint Ventures:

The County participates in three joint ventures with other Ohio local governments.

Emergency Management Agency

The Emergency Management Agency is a joint venture among the County, twenty-two townships located within the County, six villages and one corporation.

Mental Health and Recovery for Licking and Knox Counties (MHR)

The MHR is a joint venture between Knox and Licking counties. The headquarters for the MHR is in Licking County.

Eastern Ohio Housing Corporation

The Knox County Department of Development Disabilities contracts with the Eastern Ohio Housing Authority to develop dwellings and provide affordable housing for persons with disabilities.

Jointly Governed Organizations:

The County participates in five jointly governed organizations with other Ohio local governments.

Joint Solid Waste District

The Joint Solid Waste District is a jointly governed organization among Delaware, Knox, Marion, and Morrow Counties. The purpose of the district is to make disposal of waste in the four county area more comprehensive in terms of recycling and land filling.

Mid Eastern Ohio Regional Council (MEORC)

MEORC is a jointly governed organization among eighteen county departments of developmental disabilities in Ohio.

Knox County Family and Children First Council (KCFCFC)

The KCFCFC is a jointly governed organization. The purpose is to promote the well-being of children and their families.

Heart of Ohio Resource Conservation and Development Council (HOCDC)

The HOCDC is a jointly governed organization among nine counties. The purpose is to enhance the quality of life in central Ohio by facilitating the use of natural resources for a sustainable future.

Perry Multi-County Juvenile Facility (JF)

The JF is a jointly governed organization among eight counties. The purpose is to rehabilitate juvenile offenders in lieu of commitment to the Ohio Department of Youth Services.

Further information regarding these joint ventures and jointly governed organizations is presented in Note 12 and Note 13.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2017***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

Related Organization:

Public Library of Mount Vernon and Knox County

The Commissioners and Judge of Knox County Common Pleas appoint the governing board of the Library, however, the Commissioners and Judge cannot influence the Library's operation nor does the Library represent a potential financial benefit for or burden on the County. The Commissioners serve in a ministerial capacity as a taxing authority for the Library. Once the Library Board determines to present a levy to the voters, including the determination of its rate and duration, the Commissioners must place the levy on the ballot. The Library determines its own budget. The Library did not receive any funding from the County during 2017.

Discretely Presented Component Units:

The component unit column in the financial statements identifies the financial data of the County's component unit, Knox County Airport. It is reported separately to emphasize that it is legally separate from the County. Knox County Airport does not issue separate financial statements.

Knox County Airport is situated on County owned land, and it is operated by a County appointed authority. The County has the ability to impose its will on the Airport and has issued loans on behalf of the airport for the construction of hangar bays and storage buildings as well as the purchase of land. The Airport is reflected as a component unit of the County.

Knox County Land Reutilization Corporation (the Land Bank) is a legally separate not-for-profit organization, created under Ohio Revised Code Section 5722.02 to 5722.15 and Chapter 1724 on November 17, 2017. The Purpose of the Land bank is to facilitate the effective reutilization of nonproductive land situated with Knox County's boundaries. The Land Bank has been designated as the County's agent for reclamation, rehabilitation, and reutilization of vacant, abandoned, tax-foreclosed or other real property in the County by exercising the powers of the County under Chapter 5722 of the Ohio Revised Code. The Land Bank will assist and facilitate activities of governmental entities in clearing, assembling and clearing title to land for economic development purposes. The Land Bank operates under a five member Board of Directors, consisting of two County Commissioners, the County Treasurer, one representative from the municipal corporation with the largest population (City of Mount Vernon), and one representative from a Knox County township (Hilliard Township). Because the County makes up and/or appoints a voting majority of the Board of Directors, the County is able to impose its will on the operation of the Land Bank. As a result, the Land Bank will be reported as a discretely presented component unit of the County in accordance with GASB 14 as amended by GASB Statements No. 39 and 61. The Land Bank had no financial activity during 2017. As a result, no financial information is presented in the discretely presented component unit column for the Land Bank.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2017***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

Agencies, Boards and Commissions:

As custodian of public funds, the County Treasurer invests all public monies held on deposit in the County treasury. In the case of the separate agencies, boards and commissions listed below, the County serves as fiscal agent but is not financially accountable. Accordingly the activity of the following districts and agencies is presented as agency funds within the County's financial statements:

Knox County General Health District is governed by a five member board of health which oversees the operation of the health district and is elected by a regional advisory council. The board adopts its own budget, hires and fires its own staff, and operates autonomously from the County.

Knox County Soil and Water Conservation District is statutorily created as a separate and distinct political subdivision of the State. The five supervisors of the Soil and Water Conservation District are appointed by elected officials and authorized to contract and sue on behalf of the District. The supervisors adopt their own budget, authorize District expenditures, hire and fire staff, and do not rely on the County to finance deficits.

Knox County Park District is governed by a three-citizen Board of Park Commissioners appointed to three-year terms by the Judge of the Probate Court of Knox County. The board adopts its own budget, hires and fires its own staff, and operates autonomously from the County.

The **Regional Planning Commission** is statutorily created as a separate and distinct political subdivision of the State. The Commission consists of representatives from the county, each township, and each municipality. The planning members adopt their own budget, authorize Commission expenditures, hire and fire staff, and do not rely on the County to finance deficits.

B. Basis of Presentation – Fund Accounting

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

Governmental Fund Types:

Governmental funds are those through which most governmental functions of the County are financed. The acquisition, use and balances of the County's expendable financial resources and the related current liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds. The following are the County's major governmental funds:

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2017***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation – Fund Accounting (Continued)

General Fund

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

Public Assistance Fund

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

Motor Vehicle and Gasoline Tax Fund

This fund is used to account for revenues derived from the sale of motor vehicle license, gasoline taxes and interests. Expenditures are restricted by state law to county road and bridge construction, maintenance and repairs. The County engineer currently expends the majority of the revenues for repairs.

Children Services Board Fund

This fund accounts for money from a tax levy, federal and state grants, support collection and social security. Major expenditures are for a boys' group home, emergency shelters, medical treatment, school supplies, counseling and parental training.

Development Disabilities Fund

This fund accounts for money received from a County-wide property tax levy and several federal and state grants and subsidies. This fund accounts for the operations of a school for the developmentally disabled.

The other governmental funds of the County account for grants and other resources whose use is restricted for a particular purpose; the accumulation of resources for, and the payment of debt; and the acquisition or construction of major capital facilities.

Proprietary Fund Types:

Proprietary funds are used to account for the County's ongoing activities which are similar to those found in the private sector. The following are the County's proprietary fund types:

Enterprise Funds

Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The following are the County's major enterprise funds:

Sewer District Fund – The Fund that accounts for provision of sewer and water services.

Landfill Fund – The Fund that accounts for the liability associated with landfill postclosure costs.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2017***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation – Fund Accounting (Continued)

Internal Service Fund

The internal service fund is used to account for the County’s self-insurance activity. Employee medical benefits are provided by the self-insurance fund to other County departments on a cost reimbursement basis.

Fiduciary Fund Types:

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds, and agency funds. The County’s only fiduciary fund type is its agency funds. The County’s agency funds hold assets such as property and other taxes as well as other intergovernmental resources that have been collected by the County and will be distributed to other taxing districts located within the County. The County’s agency funds are custodial in nature (assets equal liabilities) and do not involve measurement or accounts of operations.

C. Basis of Presentation – Financial Statements

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

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

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the County and for each function or program of the County’s governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Certain indirect costs have been included as part of the program expenses reported for the various functional activities.

Program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the County.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2017***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation – Financial Statements (Continued)

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

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

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

D. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made.

The modified accrual basis of accounting is followed for the governmental funds. Under this basis, revenues are recognized in the accounting period when they become both measurable and available. Available means collectible within the current fiscal year or soon enough thereafter to be used to pay liabilities of the current year. The available period for the County is thirty days after year end. In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available: earnings on investments, sales tax (see Note 8), federal and state grants and subventions, and charges for current services. Major revenue sources not susceptible to accrual include licenses and permits, and fines and forfeitures, which are not considered measurable until received.

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2017***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Basis of Accounting (Continued)

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On the accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the County must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Most expenditures are measurable and are recorded when the related fund liability is incurred. Principal and interest on general and special assessment long-term debt are recorded as fund liabilities when due, and costs of accumulated unpaid vacation and sick leave are reported as fund liabilities in the period in which they will be liquidated with available financial resources rather than in the period earned by employees. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

The accrual basis of accounting is utilized for reporting purposes by the government-wide financial statements, proprietary funds, and the agency funds. Revenues are recognized when they are earned and expenses are recognized when incurred. Unbilled service charges receivable are recognized as revenue at year end.

Component Unit

The Knox County Airport uses the full accrual basis of accounting similar to the proprietary funds of the County.

E. Budgetary Process

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriation resolution, 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 with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, are required to be budgeted and appropriated. The Airport and six funds of the County are being reported as part of the statements prepared using generally accepted accounting principles but were not budgeted by the County because they are outside of the appropriated budget and do not maintain separate budgetary financial records. The funds are Commissary, Revolving Loan, Law Enforcement, Drug Enforcement, Work Release, and Landfill Development (Enterprise Fund). The primary level of budgetary control is at the object level within each department. Budgetary modifications may only be made by resolution of the County Commissioners.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2017***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

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.

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 Commission certifies its actions to the County by September 1. As part of this certification, the County receives the official certificate of estimated resources, which states the projected revenue of each fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered balances from the preceding year. The certificate may be further amended during the year if the County Auditor determines that more or less revenue will be received than originally estimated. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts in the final amended official certificate of estimated resources issued during 2017.

Appropriations

A temporary appropriation resolution to control expenditures may be passed on or about January 1 of each year for the period of January 1 to March 31. An annual appropriation resolution must be passed by April 1 of each year for the period January 1 to December 31. The appropriation resolution fixes spending authority at the fund, department, and object level, the legal level of control. The appropriation resolution may be amended during the year as new information becomes available, provided that total fund appropriations do not exceed current estimated resources, as certified. The allocation of appropriations among departments and objects within a fund may only be modified during the year by a resolution of the Commissioners. During 2017, supplemental appropriation resolutions were passed. The amounts reported as the original budget amounts reflect the first appropriation resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as final budget amounts in the statement of budgetary comparison represent the final appropriations amount including all amendments and modifications.

Lapsing of Appropriations

At the close of the 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 appropriation balance is carried forward to the succeeding fiscal year and need not be re-appropriated.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2017***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

Budgetary Basis of Accounting

While reporting financial position, results of operations and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law and described above is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The Ohio Revised Code prohibits expenditures plus encumbrances from exceeding appropriations.

The Statements of Revenues, Expenditures, and Changes in Fund Balances, Budget and Actual (Budget Basis), are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are:

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures/expenses are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Outstanding year end encumbrances are treated as expenditures/expenses (budget basis) rather than as restricted, committed, or assigned fund balance for governmental fund types (GAAP basis).
4. Proceeds from and principal payments on short-term note obligations are reported on the operating statement (budget basis) rather than as balance sheet transactions (GAAP basis).

A reconciliation of results of operations on the GAAP basis to the budget basis appears in Note 4.

F. Cash and Cash Equivalents and Investments

To improve cash management, cash received by the County Treasurer is pooled in a central bank account. Moneys for all funds, including proprietary funds, are maintained in this account or are temporarily used to purchase short term investments. Individual fund integrity is maintained through the County's records. Interest revenue earned by the primary government during 2017 amounted to \$325,774.

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 reports its investments at fair value, except for nonparticipating investment contracts (certificates of deposit) which are reported at cost, which approximates fair value. The changes in the fair value of investments are netted against investment earnings in the operating statements. Fair value is determined by quoted market prices.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2017***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Cash and Cash Equivalents and Investments (Continued)

The County's investment in the State Treasury Asset Reserve of 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 and is recognized as an external investment pool by the County. The County measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides a NAV per share that approximates fair value. For 2017, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$50 million, requiring the excess amount to be transacted the following business day(s), but only to the \$50 million limit. All accounts of the participant will be combined for these purposes.

For purposes of the statement of cash flows and for presentation on the financial statements, investments of the cash management pool are considered to be cash equivalents.

G. Inventories

Inventories of governmental funds are valued at cost on a first-in, first-out basis using the purchase method while inventories of governmental activities and enterprise funds are valued at lower of cost or market using the consumption method.

Reported supplies inventory is equally offset by a fund balance reserve in the governmental funds which indicates that it does not constitute available expendable resources even though it is a component of net current assets.

Component Unit:

Inventory of the Knox County Airport is valued at the lower of cost or market on a first-in, first-out basis and is expensed when used.

H. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2017, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which it is consumed.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2017***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Capital Assets and Depreciation

Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 except for land which is all capitalized.

1. Property, Plant and Equipment – Governmental Activities

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

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

2. Property, Plant and Equipment – Business Type Activities

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

Depreciation has been provided on a straight-line basis over the following estimated useful lives:

<u>Description</u>	<u>Primary Government</u>	<u>Airport</u>
Buildings and Improvements	10-50 Years	10-50 Years
Machinery and Equipment	5-30 Years	5-30 Years
Vehicles	5-10 Years	5 Years
Computer Equipment	5 Years	5 Years
Sewer and Water Lines	50 Years	N/A
Infrastructure	12-100 Years	N/A
Runway	N/A	50 Years

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2017***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. Compensated Absences

The County complies with the provisions of GASB Statement No. 16, “Accounting for Compensated Absences”. Vacation benefits are accrued as a liability as the benefits are earned if the employees’ rights to receive compensation are attributable to services already rendered and it is probable that the County will compensate employees for the benefits through time off or some other means. Sick leave benefits are accrued using the termination payment method. An accrual for earned sick leave is made to the extent it is probable that the benefits will result in termination payments. The liability is an estimate based on the County’s past experience of making termination payments.

For governmental fund financial statements, compensated absences are recognized as a liability and expenditure to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the account “compensated absences payable” in the fund from which the employees who have accumulated unpaid leave are paid. In proprietary funds, and the government-wide Statement of Net Position, the entire amount of compensated absences is reported as a fund liability. In the government-wide statement of net position, “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.

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**Notes to the Basic Financial Statements
For the Year Ended December 31, 2017**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. Long-Term Liabilities

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

<u>Obligation</u>	<u>Fund</u>
General Obligation Bond	Bond Retirement Fund, Sewer District Fund
Ohio Public Works Commission Loans	Motor Vehicle and Gas Tax Fund, Sewer District Fund
Ohio Water Development Authority Loans	Sewer District Fund
Loan Payable	General Fund, Bond Retirement Fund, 911 Emergency Calling System Fund
Capital Leases Payable	General Fund, Motor Vehicle and Gas Tax Fund
Compensated Absences	General Fund, Public Assistance Fund, Motor Vehicle and Gas Tax Fund, Children Services Board Fund, Development Disabilities Fund, Dog and Kennel Fund, Probate Juvenile Special Projects Fund, Juvenile Court Social Workers Fund, Delinquent Tax Assessment Fund, VOCA and SVAA Grant Fund, Byrne Drug Court Fund, 911 Emergency Calling System Fund, Youth Service Grant Fund, Emergency Management Agency Fund, Knox Area Transit, Sewer District Fund

L. Net Position

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2017***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

M. Interfund Activity

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

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

N. Fund Balance

Fund balance is divided into five classifications 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 classifications are as follows:

Nonspendable - The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of loans receivable, as well as property acquired for resale, unless the use of the proceeds from the collection of those receivables or from the sale of those properties is restricted, committed, or assigned.

Restricted – The fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions.

Committed - The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the County Commissioners. Those committed amounts cannot be used for any other purpose unless the County Commissioners remove or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2017***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

N. Fund Balance (Continued)

Assigned - Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. The County Commissioners may assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenues and appropriations in the subsequent year's appropriated budget. State statute authorizes the County Auditor to assign fund balance for purchases on order provided such amounts have been lawfully appropriated.

Unassigned - Unassigned fund balance is the residual classification for the general fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned. The County applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

O. Operating Revenues and Expenses

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

P. Risk Management

The County provides insurance coverage combined with its own risk management activities to organizations outside its reporting entity, however, the County is by far the predominant participant and the activity is reported as an internal service fund.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2017***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Q. 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 (expense/ expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide statement of net position for deferred charges on refunding and for pension. A deferred charge on refunding results from the difference in the carrying value of refunding debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows of resources related to pension are explained in Note 15.

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. For the County, deferred inflows of resources include property taxes, pension, and unavailable revenue. On the government-wide statement of net position and governmental funds balance sheet, property taxes that are intended to finance future fiscal periods are reported as deferred inflows. In addition, the governmental funds balance sheet reports deferred inflows which arise only under a modified accrual basis of accounting. Accordingly, the item, unavailable amounts, is reported only in the governmental funds balance sheet. The governmental funds report unavailable amounts for property taxes, sales taxes, special assessments, and state levied shared taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. Deferred inflows of resources related to pension are reported on the government-wide statement of net position explained in Note 15.

R. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the pension plans and additions to/deduction from their fiduciary net position have been determined on the same basis as they are reported by the pension systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension systems report investments at fair value.

S. Fair Market Value

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2017***

NOTE 2 – CHANGE IN ACCOUNTING PRINCIPLES

For 2017, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 73, “Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68,” Statement No. 74, “Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans,” Statement No. 80, “Blending Requirements for Certain Component Units—an amendment of GASB Statement No. 14,” Statement No. 81, “Irrevocable Split-Interest Agreements,” and Statement No. 82, “Pension Issues—an amendment of GASB Statements No. 67, No. 68, and No. 73.”

GASB Statement No. 73 establishes requirements for defined benefit pensions that are not within the scope of Statement No. 68, Accounting and Financial Reporting for Pensions, as well as for the assets accumulated for purposes of providing those pensions.

GASB Statement No. 74 establishes new accounting and financial reporting requirements for governments whose employees are provided with OPEB, as well as for certain nonemployer governments that have a legal obligation to provide financial support for OPEB provided to the employees of other entities.

GASB Statement No. 80 amends the blending requirements for the financial statement presentation of component units of all state and local governments.

GASB Statement No. 81 addresses irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement.

GASB Statement No. 82 addresses certain issues that have been raised with respect to Statements No. 67, Financial Reporting for Pension Plans, No. 68, Accounting and Financial Reporting for Pensions, and No. 73, Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68 and Amendments to Certain Provisions of GASB Statements 67 and 68.

These changes were incorporated in the County’s 2017 financial statements; however, there was no effect on beginning net position/fund balance.

KNOX COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2017**

NOTE 3 – FUND BALANCES

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

Fund Balances	General Fund	Public Assistance	Motor Vehicle and Gasoline Tax	Children Services Board	Development Disabilities	Other Governmental Funds	Total Governmental Funds
Nonspendable:							
Long-term Loans Receivable	\$90,000	\$0	\$0	\$0	\$0	\$0	\$90,000
Supplies Inventory	2,626	0	203,246	0	0	0	205,872
Prepaid Items	75,733	10,883	0	0	4,880	3,043	94,539
Total Nonspendable	168,359	10,883	203,246	0	4,880	3,043	390,411
Restricted:							
Job and Family Services	0	2,006,254	0	253,362	0	458,743	2,718,359
County Public Works	0	0	1,462,284	0	0	16,527	1,478,811
Development Disabilities	0	0	0	0	13,944,007	0	13,944,007
Animal Control	0	0	0	0	0	67,237	67,237
County Courts	0	0	0	0	0	248,397	248,397
County Public Safety	0	0	0	0	0	719,619	719,619
Tax Assessment and Collections	0	0	0	0	0	2,942,584	2,942,584
Community Development	0	0	0	0	0	63,041	63,041
Community Mental Health	0	0	0	0	0	4,992	4,992
Senior Citizens	0	0	0	0	0	48,979	48,979
Litter Control and Recycling	0	0	0	0	0	5,088	5,088
Elections	0	0	0	0	0	32	32
Debt Service Payments	0	0	0	0	0	17,308	17,308
Capital Improvements	0	0	0	0	0	3,291,166	3,291,166
Total Restricted	0	2,006,254	1,462,284	253,362	13,944,007	7,883,713	25,549,620
Assigned:							
Projected Budgetary Deficit	100,000	0	0	0	0	0	100,000
Capital Improvements	0	0	0	0	0	546,718	546,718
Services and Supplies	494,229	0	0	0	0	0	494,229
Total Assigned	594,229	0	0	0	0	546,718	1,140,947
Unassigned	3,983,550	0	0	0	0	(138,075)	3,845,475
Total Fund Balances	\$4,746,138	\$2,017,137	\$1,665,530	\$253,362	\$13,948,887	\$8,295,399	\$30,926,453

KNOX COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2017**

NOTE 4 – CONVERSION OF OPERATIONS FROM BUDGET BASIS TO GAAP BASIS

Adjustments necessary to convert the results of operations at the end of the year on the budget basis to the GAAP basis are as follows:

	Net Change in Fund Balances				
	General Fund	Public Assistance Fund	Motor Vehicle and Gasoline Tax Fund	Children's Services Board Fund	Development Disabilities Fund
GAAP Basis (as reported)	(\$54,926)	(\$600,445)	\$460,328	(\$1,215,993)	\$535,577
Increase (Decrease):					
Net Adjustments for Revenue Accruals	152,035	(5,700)	5,685	(69,363)	(178)
Net Adjustments for Expenditure Accruals	(145,153)	7,845	16,812	71,590	(376,905)
Transfers	146,352	340,736	0	0	0
Transfers Out	(6,561)	0	0	0	0
Advances Out	(2,500)	0	0	0	0
Inception of Capital Lease	0	0	0	0	0
Perspective Difference- Budgeted Special Revenue Funds reclassified as General Fund	(46,842)	0	0	0	0
Outstanding Encumbrances	(601,616)	(357,908)	(280,135)	(46,144)	(6,565)
Budget Basis	<u>(\$559,211)</u>	<u>(\$615,472)</u>	<u>\$202,690</u>	<u>(\$1,259,910)</u>	<u>\$151,929</u>

NOTE 5 – COMPLIANCE AND ACCOUNTABILITY

Fund Deficit - The fund deficits of \$29,783 in the Emergency Calling System, \$104,868 the KAT Fund and \$1,064 in the Community Development Block Grant Fund arose from the recognition of expenditures on the modified accrual basis which are greater than expenditures recognized on the budgetary basis. A deficit does not exist under the cash basis of accounting. Transfers are provided when cash is required, not when accruals occur. The Landfill Development Fund had deficit net position of \$308,847 as of December 31, 2017. The deficit in the Landfill Development Fund is the result of the recognition of payables in accordance with generally accepted accounting principles. The deficit will be eliminated when the liability is fully paid. Transfers are provided when cash is required, not when accruals occur.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2017***

NOTE 6 – DEPOSITS AND INVESTMENTS

Primary Government

The County maintains a cash and investment pool used by all funds. Each fund's portion of this pool is displayed on the financial statements as "Cash and Cash Equivalents." The County has adopted an Investment Policy that follows Ohio Revised Code Chapter 135 and applies the prudent person standard. The prudent person standard requires the Auditor and Treasurer to exercise the care, skill and experience that a prudent person would use to manage his/her personal financial affairs and to seek investments that will preserve principal while maximizing income.

Ohio law requires the classification of monies held by the County into two categories. The first classification consists of "active" monies, those monies required to be kept in a "cash" or "near-cash" status for current demands upon the County Treasury, in depository accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

The second classification consists of "inactive" monies. Inactive monies may be deposited or invested in the following securities:

1. Bonds, notes, or other obligations of or guaranteed by the United States, or those for which the faith of the United States is pledged for the payment of principal and interest;
2. Bond, notes, debentures, or other obligations or securities issued by any federal government agency or instrumentality;
3. Written repurchase and reverse repurchase agreements in the securities enumerated above;
4. Time certificates of deposits or savings or deposit accounts;
5. Bonds and other obligations of the State of Ohio, its political subdivisions, or other units or agencies of the State or its political subdivisions;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreement secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions.
7. The State Treasurer's investment pool (STAR Ohio).
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange similar securities or cash, equal value for equal value.
9. Commercial paper notes, corporate notes, and banker's acceptances; and,
10. Debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2017***

NOTE 6 – DEPOSITS AND INVESTMENTS (Continued)

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. Historically, the County has not purchased these types of investments or issued these types of notes. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity. Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

A. Deposits

Custodial credit risk is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. The County has no deposit policy for custodial credit risk beyond the requirements of State statute. Ohio Law requires that deposits be either insured or be protected by eligible securities pledged to and deposited either with the County or a qualified trustee by the financial institution as security for repayment, or by a collateral pool of eligible securities deposited with a qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least 105% of the carrying value of the deposits being secured, or participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State.

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.

At year-end, \$13,106,499 of the County's bank balance of \$15,039,331 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all state statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

B. Cash with Fiscal Agents

In addition to deposits and investments, the County has uninsured and uncollateralized cash in the amount of \$6,118,510 being held by MEORC and the County had cash with fiscal agents in the amount of \$25,255 held by an insurance service provider, of which all was insured by FDIC.

KNOX COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2017

NOTE 6 – DEPOSITS AND INVESTMENTS (Continued)

C. Investments

The County's investments at December 31, 2017 were as follows:

	Fair Value	Credit Rating	Investment Maturities (in Years)		
			less than 1	1-3	3-5
FHLMC	\$5,962,197	AA+ ¹	\$0	\$2,207,000	\$3,755,197
FNMA	2,500,000	AA+ ¹	650,000	1,250,000	600,000
FFCB	2,650,000	AA+ ¹	650,000	0	2,000,000
FHLB	950,000	AA+ ¹	0	0	950,000
Negotiable CD's	11,593,604	AAA ²	6,607,993	4,241,611	744,000
STAR Ohio	1,199,482	AAAm ¹	1,199,482	0	0
Total Investments	<u>\$24,855,283</u>		<u>\$9,107,475</u>	<u>\$7,698,611</u>	<u>\$8,049,197</u>

¹ Standard & Poor's

² All are fully FDIC insured and therefore have an implied AAA credit rating

The County's investments in federal agency securities (FHLMC, FNMA, FFCB, FHLB) and negotiable CD's are valued using quoted prices in markets that are not considered to be active dealer quotations or alternative pricing sources for similar assets or liabilities for which all significant inputs are observable, either directly or indirectly (Level 2 inputs).

Interest Rate Risk – The Ohio Revised Code generally limits security purchases to those that mature within five years of 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. Of the County's total investments, 24.0% are FHLMC, 10.1% are FNMA, 10.7% are FFCB, 3.8% are FHLB, 46.6% are negotiable CD's, and 4.8% is STAR Ohio.

Custodial Credit Risk – For an investment, custodial credit risk is the risk that in the event of the failure of the counterparty, the County will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. The County has no policy dealing with custodial credit risk beyond the requirements of ORC 135.14 (M)(2) which states, “Payment for investments shall be made only upon the delivery of securities representing such investments to the treasurer, investing authority, or qualified trustee. If the securities transferred are not represented by a certificate, payment shall be made only upon receipt of confirmation of transfer from the custodian by the treasurer, governing board, or qualified trustee.”

Component Unit

At year end, Knox County Airport's bank balance was \$302,363. \$250,000 of the bank balance was covered by federal depository insurance. Cash and deposits of the Airport are presented on the financial statements as “Cash and Cash Equivalents in Segregated Accounts.”

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2017***

NOTE 7 – PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Taxes collected on real property (other than public utility) in one calendar year are levied as of October 1 in the preceding calendar year on assessed values as of January 1 of that preceding year, the lien date. Assessed values are established by the County Auditor at 35 percent of appraised market value. All property is required to be revalued every six years. The last revaluation was completed in 2014. Real property taxes are payable annually or semiannually. The first payment was due February 3, 2017, with the remainder payable by July 7, 2017.

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 year preceding the tax collection year, the lien date. Certain public utility tangible personal property currently is assessed at eighty-eight percent of its true value. Public utility property taxes are payable on the same dates as real property taxes described previously.

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County.

Accrued property taxes receivables represent delinquent taxes outstanding and real and public utility taxes which were measurable as of December 31, 2017. Although total property tax collections for the next year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 and are not intended to finance 2017 operations. The receivable is therefore offset by a credit to deferred inflows of resources.

The full tax rate for all County operations for the year ended December 31, 2017, was \$12.99 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2017 property tax receipts were based are as follows:

Real Property	\$1,297,529,940
Public Utility Personal Property	<u>82,076,680</u>
Total Assessed Value	<u>\$1,379,606,620</u>

Real Estate Tax Abatements

As of December 31, 2017, the County provides tax abatements through two programs—Community Reinvestment Area (CRA) and Enterprise Zone (Ezone). These programs relate to the abatement of property taxes.

KNOX COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2017***

NOTE 7 – PROPERTY TAXES (Continued)

CRA - Under the authority of Ohio Revised Code (ORC) Section 3735.67, the CRA program is an economic development tool administered by municipal and county governments that provides real property tax exemptions for property owners who renovate existing or construct new buildings. CRA’s are areas of land in which property owners can receive tax incentives for investing in real property improvements. Under the CRA program, local governments petition to the Ohio Development Services Agency (ODSA) for confirmation of a geographical area in which investment in housing is desired. Once an area is confirmed by the ODSA, local governments may offer real property tax exemptions to taxpayers that invest in that area. Property owners in the CRA can receive temporary tax abatements for renovation of existing structures and new construction in these areas. Property owners apply to the local legislative authority for approval to renovate or construct in the CRA. Upon approval and certification of completion, the amount of the abatement is deducted from the individual or entity’s property tax bill.

Ezone - Under the authority of ORC Sections 5709.62 and 5709.63, the Ezone program is an economic development tool administered by municipal and county governments that provides real and personal property tax exemptions to businesses making investments in Ohio. An Ezone is a designated area of land in which businesses can receive tax incentives in the form of tax exemptions on qualifying new investment. An Ezone’s geographic area is identified by the local government involved in the creation of the zone. Once the zone is defined, the local legislative authority participating in the creation must petition the OSDA. The OSDA must then certify the area for it to become an active Enterprise Zone. The local legislative authority negotiates the terms of the Enterprise Zone Agreement (the “Agreement”) with the business, which may include tax sharing with the Board of Education. Legislation must then be passed to approve the Agreement. All Agreements must be finalized before the project begins and may contain provisions for the recoupment of taxes should the individual or entity fail to perform. The amount of the abatement is deducted from the business’s property tax bill.

The County has entered into agreements to abate property taxes through these programs. During 2017, the County’s property tax revenues were reduced as a result of these agreements as follows:

<u>Tax Abatement Program</u>	<u>County Taxes Abated</u>
Ezone	48,785
Total	<u>\$ 48,785</u>

The County also incurs a reduction in property taxes by agreements entered into by other governments that reduce the County’s taxes. The County’s property taxes were reduced by the same programs mentioned above that were entered into by other governments. During 2017, the County’s property tax revenues were reduced under agreements entered into by other governments as follows:

<u>Government Entering Into Agreement</u>	<u>Tax Abatement Program</u>		<u>County Taxes Abated</u>
	<u>CRA</u>	<u>Ezone</u>	
City of Mount Vernon	\$ 3,889	\$ 43,146	\$ 47,035
Total	<u>\$ 3,889</u>	<u>\$ 43,146</u>	<u>\$ 47,035</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2017***

NOTE 8 - PERMISSIVE SALES AND USE TAX

In 1971, the County Commissioners by resolution imposed a one-half percent sales tax. In 1993, the County Commissioners imposed an additional one quarter percent tax on all retail sales to fund the 9-1-1 Emergency Calling System and, in 1994, the County Commissioners imposed a quarter percent tax on all retail sales made in the County for the general operations of the County. 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 the month.

Amounts that are measurable and available at year-end are accrued as revenue in governmental funds. Sales tax revenue in 2017 amounted to \$7,207,240 with \$5,406,467 credited to the General Fund and \$1,800,773 credited to the 9-1-1 Emergency Calling System Special Revenue Fund.

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KNOX COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2017**

NOTE 9 - RECEIVABLES

Receivables at December 31, 2017, consisted of taxes, interest, special assessments, accounts, (billings for user charged services, including unbilled utility services), loans, and intergovernmental receivables arising from grants, entitlements and shared revenues. A summary of the principal items of intergovernmental receivables follows:

<u>Intergovernmental Receivables</u>	<u>Amount</u>	<u>Intergovernmental Receivables</u>	<u>Amount</u>
General Fund		Nonmajor Special Revenue Funds	
Election Costs Receivable	\$67,045	Youth Services Grant	117,123
Sheriff's Contracts	20,790	VOCA Grant	43,727
Prisoner Housing	44,955	Jail Diversion Grant	54,258
Homestead and Rollback Reimbursement	232,091	Child Support Enforcement Grant	124,060
Casino Fees	352,837	Law Library Quarterly Payment	2,091
Local Government	272,793	Dog and Kennel	195
Municipal Court Fines & Costs	3,342	Emergency Management Agency	49,837
Humane Officer	12,194	Community Health Homestead	
Public Defender	57,875	and Rollback Reimbursement	56,221
WENS	5,336	Senior Citizen Homestead	
Total General Fund	<u>1,069,258</u>	and Rollback Reimbursement	44,520
		Justice Reinvestment/Incentive	53,828
Public Assistance Fund		Presentence Investigation Grant	7,500
Public Assistance Grant	436,078	Targeted Comm Alt to Prison Grant	221,478
Total Public Assistance Fund	<u>436,078</u>	Knox Area Transit	42,407
		Total Nonmajor Special Revenue Funds	<u>817,245</u>
Motor Vehicle and Gasoline Tax Fund			
Municipal Court Fines & Costs	1,605	CDBG Grant	4,200
Motor Vehicle District Registration	221,789	Total Nonmajor Capital Projects Funds	<u>4,200</u>
County Motor Vehicle	422,806	Total Governmental Fund Types	<u>\$5,490,339</u>
Road Miles	192,286		
5% County Equalization	87,117	Agency Funds	
New Permissive	244,332	Local Government	\$729,614
Old Permissive	119,709	Library Local Government	820,855
Gasoline Tax	1,197,911	Motor Vehicle Registration	84,072
Total Motor Vehicle and Gasoline Tax Fund	<u>2,487,555</u>	Township Road Miles	113,080
Children Service Board Fund		New Permissive	75,185
Children Services Homestead		Old Permissive	51,156
and Rollback Reimbursement	376,680	Municipal Court Fines & Costs	385
Total Children Services Board	<u>376,680</u>	Workers Compensation	25,260
Development Disabilities Fund		Gasoline Tax	983,813
Development Disabilities Homestead		Total Agency Funds	<u>\$2,883,420</u>
and Rollback Reimbursement	299,323		
	<u>299,323</u>		

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2017***

NOTE 10 - CAPITAL LEASES – LESSOR DISCLOSURE

The County acts as lessor in a direct financing lease with the Knox County District Board of Health. The Board of Health is required to pay the cost of maintaining and operating the leased facility. Lease payments from the Board of Health are substantially equal to the debt service to be paid by the County for retirement of the bonds associated with the facility. The County has recognized the future minimum lease payments, less unearned interest income to be received for capitalized leases as Leases Receivable in the Bond Retirement Fund. That portion not available at year end is classified as Deferred Inflows of Resources.

The following is a schedule of future minimum lease payments under the capital leases to be received by the County and the components of the net investment in the direct financing lease as of December 31, 2017:

<u>Year Ending December 31,</u>	
2018	127,087
2019	127,000
2020	126,480
2021	<u>124,800</u>
Minimum Lease Payments	505,367
Less amount representing	
Unearned interest income	<u>(46,367)</u>
Net Investment in Leases	<u><u>\$459,000</u></u>

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KNOX COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2017**

NOTE 11 - CAPITAL ASSETS

A. Governmental Activities Capital Assets

Summary by category of changes in governmental activities capital assets at December 31, 2017:

Historical Cost:

Class	December 31, 2016	Additions	Deletions	December 31, 2017
Capital assets not being depreciated:				
Land	\$4,274,959	\$193,081	\$0	\$4,468,040
Construction In Progress	839,924	216,160	(839,924)	216,160
Subtotal	5,114,883	409,241	(839,924)	4,684,200
Capital assets being depreciated:				
Buildings and Improvements	29,526,469	1,249,137	0	30,775,606
Machinery and Equipment	4,854,240	398,789	(265,391)	4,987,638
Vehicles	3,250,761	578,206	(170,880)	3,658,087
Computer Equipment	1,404,411	0	(28,445)	1,375,966
Infrastructure	56,007,631	2,475,549	(1,069,340)	57,413,840
Subtotal	95,043,512	4,701,681	(1,534,056)	98,211,137
Total Cost	\$100,158,395	\$5,110,922	(\$2,373,980)	\$102,895,337

Accumulated Depreciation:

Class	December 31, 2016	Additions	Deletions	December 31, 2017
Buildings and Improvements	(\$15,531,350)	(\$989,263)	\$0	(\$16,520,613)
Machinery and Equipment	(2,134,441)	(248,432)	125,113	(2,257,760)
Vehicles	(1,862,441)	(317,531)	164,123	(2,015,849)
Computer Equipment	(1,125,420)	(110,517)	27,368	(1,208,569)
Infrastructure	(18,433,043)	(1,752,752)	1,069,340	(19,116,455)
Total Depreciation	(\$39,086,695)	(\$3,418,495) *	\$1,385,944	(\$41,119,246)

Net Value:

\$61,071,700	\$61,776,091
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*Depreciation expenses were charges to governmental functions as follows:

General Government	
Legislative and Executive	\$568,045
Judicial	19,632
Public Safety	527,971
Public Works	1,943,421
Health	47,354
Human Services	312,072
Total Depreciation Expense	\$3,418,495

KNOX COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2017**

NOTE 11 - CAPITAL ASSETS (Continued)

B. Business-Type Activities Capital Assets

Summary by Category at December 31, 2017:

Historical Cost:

Class	December 31, 2016	Additions	Deletions	December 31, 2017
Capital assets not being depreciated:				
Land	\$347,189	\$0	\$0	\$347,189
Subtotal	347,189	0	0	347,189
Capital assets being depreciated:				
Buildings and Improvements	11,109,222	0	0	11,109,222
Machinery and Equipment	1,984,059	0	0	1,984,059
Vehicles	254,538	0	0	254,538
Computer Equipment	68,160	0	(4,077)	64,083
Sewer and Water Lines	2,211,932	0	0	2,211,932
Subtotal	15,627,911	0	(4,077)	15,623,834
Total Cost	\$15,975,100	\$0	(\$4,077)	\$15,971,023

Accumulated Depreciation:

Class	December 31, 2016	Additions	Deletions	December 31, 2017
Buildings and Improvements	(\$1,094,858)	(\$221,835)	\$0	(\$1,316,693)
Machinery and Equipment	(733,075)	(65,246)	0	(798,321)
Vehicles	(191,757)	(12,326)	0	(204,083)
Computer Equipment	(68,058)	(102)	4,077	(64,083)
Sewer and Water Lines	(1,512,815)	(46,221)	0	(1,559,036)
Total Depreciation	(\$3,600,563)	(\$345,730)	\$4,077	(\$3,942,216)
Net Value:	\$12,374,537			\$12,028,807

KNOX COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2017**

NOTE 11 - CAPITAL ASSETS (Continued)

C. Component Unit Capital Assets

A summary of the Knox County Airport's capital assets at December 31, 2017, follows:

Knox County Airport

<i>Historical Cost:</i>	December 31,			December 31,
Class	2016	Additions	Deletions	2017
<i>Capital assets not being depreciated:</i>				
Land	\$744,837	\$0	\$0	\$744,837
Construction in Progress	61,642	68,083	(61,642)	68,083
Subtotal	806,479	68,083	(61,642)	812,920
<i>Capital assets being depreciated:</i>				
Buildings and Improvements	4,516,016	61,642	0	4,577,658
Infrastructure	4,948,825	0	0	4,948,825
Machinery and Equipment	749,842	0	0	749,842
Vehicles	10,000	0	0	10,000
Computer Equipment	2,921	0	0	2,921
Subtotal	10,227,604	61,642	0	10,289,246
Total Cost	<u>\$11,034,083</u>	<u>\$129,725</u>	<u>(\$61,642)</u>	<u>\$11,102,166</u>
<i>Accumulated Depreciation:</i>				
Class	December 31,	Additions	Deletions	December 31,
	2016			2017
Buildings and Improvements	(\$884,669)	(\$104,328)	\$0	(\$988,997)
Infrastructure	(1,005,617)	(99,664)	0	(1,105,281)
Machinery and Equipment	(339,141)	(25,304)	0	(364,445)
Vehicles	(10,000)	0	0	(10,000)
Computer Equipment	(2,859)	(62)	0	(2,921)
Total Depreciation	<u>(\$2,242,286)</u>	<u>(\$229,358)</u>	<u>\$0</u>	<u>(\$2,471,644)</u>
<i>Net Value:</i>	<u>\$8,791,797</u>			<u>\$8,630,522</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2017***

NOTE 12 - JOINT VENTURES

A. Emergency Management Agency

The Emergency Management Agency is a joint venture among the County, twenty-two townships located within the County, six villages and one corporation. The Board is composed of at least the following seven members: One county commissioner representing the board of county commissioners entering into the agreement; five chief executives representing the municipal corporations and townships entering into the agreement; and one non-elected representative.

The Agency does not have any outstanding debt. The County did contribute \$24,000 to the Agency during 2017. The County has an ongoing financial responsibility for the agency in that the existence of the Agency depends upon the continuing participation of the County. The Agency is not accumulating significant financial resources nor experiencing fiscal stress that may cause an additional benefit or burden to the County.

B. Mental Health and Recovery for Licking and Knox Counties (MHR)

The MHR is a joint venture between Knox and Licking counties. The headquarters for the MHR is in Licking County. The MHR provides community services to mentally ill and emotionally disturbed persons. Statutorily created, the MHR is made up of 15 members, with 10 appointed by the county commissioners and five by the State Director of Mental Health. These appointments are based on county population, with the largest county in population having the most appointed members. With respect to the county's population, two of the five members appointed by the State Director of Mental Health are from Knox County, and three of the 10 appointed by the county commissioners are from Knox County. Revenues to provide mental health services are generated through a one mill district wide tax levy and through state and federal grants. The MHR does not have any outstanding debt. The MHR is not accumulating significant financial resources nor experiencing fiscal stress that may cause an additional benefit or burden to the County. The existence of the MHR depends upon the continuing participation of the County. The County collected \$1,000,266 in property taxes for the MHR during 2017. Separate financial statements may be obtained by contacting the MHR at 1435 W Main St, Ste B, Newark, Ohio.

C. Eastern Ohio Housing Corporation

The Knox County Board of Development Disabilities, along with five other county boards of Development Disabilities entered into a contract with the Eastern Ohio Housing Corporation. This Corporation is a non-profit charitable corporation which is responsible for developing dwellings, providing affordable housing and managing a range of residential alternatives and support services to persons with disabilities. The housing purchases are financed by State grants that are distributed to each Development Disabilities Board and then to the Corporation. No contributions were made by the County during 2017. The Corporation is a joint venture among the Counties because of the potential liability for the housing loans upon the Corporation's default on loans or dissolution. Upon dissolution of the Corporation, the Corporation shall distribute all remaining assets of the operation to the participating County Boards of Development Disabilities. Information can be obtained from Eastern Ohio Housing Corporation, 340 Fox Shannon Place, St. Clairsville, Ohio.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2017***

NOTE 13 - JOINTLY GOVERNED ORGANIZATIONS

A. Joint Solid Waste District

The Joint Solid Waste District is a jointly governed organization among Delaware, Knox, Marion and Morrow Counties. Each of these governments supports the District. The County made no contributions during 2017. The degree of control exercised by any participating County is limited to its representation on the Board. The Board of Directors consists of twelve members, the three county commissioners of each of the four counties. The District does not have any outstanding debt. The District is self-sufficient, operating entirely on collected fees.

B. Mid Eastern Ohio Regional Council (MEORC)

The Mid Eastern Ohio Regional Council of Governments (MEORC) is a jointly governed organization among eighteen counties in Ohio. MEORC provides services to the developmentally disabled residents in the participating counties. The Council is made up of the superintendents of each county's Board of Development Disabilities. Revenues are generated by fees and state grants that are paid to MEORC as part of a contract with the participating counties for the purposes of funding Provider Contracts and other services and support for individuals referred by the County Boards to MEORC. Any surplus funds may be returned to the County Boards, or spent at the direction of the Boards in compliance with applicable laws and MEORC policies. At December 31, 2017, MEORC maintained a balance of \$6,118,510 of the Knox County Board's funds. These funds are reported as Cash and Cash Equivalents with Fiscal Agent on Knox County's financial report. The Council does not have any outstanding debt. No contributions were made by the County in 2017.

C. Knox County Family and Children First Council (KCFCFC)

The mission of the KCFCFC is to promote and facilitate collaboration among community agencies serving children and their families and to unite the community in promoting the well-being of children and their families through leadership advocacy, and coordination of services. The Board of Trustees is made up of 16 individuals from various organizations including 5 from the County.

D. Heart of Ohio Resource Conservation and Development Council (HOCDC)

The HOCDC is a jointly governed organization created to enhance the quality of life in central Ohio by facilitating the use of natural resources for a sustainable future. The HOCDC is composed of twenty-seven members from nine member counties. The HOCDC consists of one representative from each county's Board of commissioners, one representative from each county's Soil and Water Conservation District, and one member-at-large representative from each county, jointly appointed by the Board of Commissioners and the Soil and Water Conservation District. Continued existence of the HOCDC is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2017***

NOTE 13 - JOINTLY GOVERNED ORGANIZATIONS (Continued)

E. Perry Multi-County Juvenile Facility (JF)

The JF is a jointly governed organization created to rehabilitate juvenile offenders in lieu of commitment to the Ohio Department of Youth Services. The JF has an eight member Governing Board that consists of one juvenile court judge, or designee, from each of the eight counties. The JF also has an executive Committee that handles the daily operations of the JF and reports to the Governing Board. The Executive Committee shall be composed of the officers of the Governing Board. The JF's revenues will consist of an annual grant applied for the Director of the JF and charges for services from the participating counties. In 2017, the County made no payments to the JF for housing of juvenile offenders. Continued existence of the Facility is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

NOTE 14 - RISK MANAGEMENT

County Risk Sharing Authority, Inc. (CORSA) is a public entity risk sharing pool among sixty-one counties in Ohio. CORSA was formed 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. This coverage includes comprehensive general liability, automobile liability, certain property insurance and public officials' errors and omissions liability insurance.

Each member County has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine board of directors. 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 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 County paid \$231,959 in the form of insurance premiums during 2017 to CORSA.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2017***

NOTE 14 - RISK MANAGEMENT (Continued)

The County is exposed to various risks of loss related to torts; damage to, and theft or destruction of assets; errors and omissions; injuries to employees and natural disasters. The County contracted with County Risk Sharing Authority (CORSA) for liability, property and crime insurance. The CORSA program has a \$2,500 deductible. Coverages provided by CORSA are as follows:

General Liability	\$1,000,000
Auto Liability	1,000,000
Law Enforcement Liability	1,000,000
Public Officials Errors and Omissions Liability	1,000,000
Property	Replacement
Valuable Papers	Replacement
Extra Expense	Cost
Electronic Data Processing	Replacement
Contractors Equipment	Cost
Miscellaneous Inland Marine	Replacement
Motortruck Cargo	Cost
Flood and Earthquake	100,000
Auto Physical Damage	Replacement
Automatic Acquisition	Cost Value
Crime	1,000,000
Boiler and Machinery	5,000,000

With the exception of health insurance, workers' compensation, and all elected officials bonds, all insurance is held with CORSA. The amount of settlements has not exceeded insurance coverage in any of the past three years. There has been no significant reduction in insurance coverage from the previous year.

The County has elected to provide employee medical/surgical and dental benefits through a self insured program. The County maintains a self-insurance internal service fund to account for and finance its uninsured risks of loss in this program.

The liability for unpaid claims costs of \$575,659 reported in the fund at December 31, 2017 is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that 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 liability is based on an estimate provided by the third party administrator.

<u>Fiscal Year</u>	<u>Beginning of Year Liability</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claims Payments</u>	<u>End of Year Liability</u>
2016	\$ 487,798	\$ 5,216,105	\$ (5,126,363)	\$ 577,540
2017	\$ 577,540	\$ 5,020,907	\$ (5,022,788)	\$ 575,659

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2017***

NOTE 14 - RISK MANAGEMENT (Continued)

The County participates in the Workers' Compensation program provided by the State of Ohio. The County belongs to a pool with 50 other Ohio counties (County Commissioners Association of Ohio) for a workers' compensation group rating program. The Plan is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The firm of Comp Management, Inc. provides administrative, cost control and actuarial services to the Plan. A group executive committee consists of seven members and is responsible for calculating annual rate contributions and rebates, approving the selection of a third party administrator, reviewing fees, and determining eligibility of each participant.

NOTE 15 - DEFINED BENEFIT RETIREMENT PLANS

Net Pension Liability

The net pension liability reported on the statement of net position represents a liability to employees for pensions. Pensions are a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services. Pensions are provided to an employee—on a deferred-payment basis—as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net pension liability represents the County's proportionate share of each pension plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension plan's fiduciary net position. The net pension liability calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting this estimate annually.

Ohio Revised Code limits the County's obligation for this liability to annually required payments. The County cannot control benefit terms or the manner in which pensions are financed; however, the County does receive the benefit of employees' services in exchange for compensation including pension.

GASB 68 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each pension plan's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension liability. Resulting adjustments to the net pension liability would be effective when the changes are legally enforceable.

The proportionate share of each plan's unfunded benefits is presented as a long-term net pension liability on the accrual basis of accounting. Any liability for the contractually-required pension contribution outstanding at the end of the year is included in intergovernmental payable on both the accrual and modified accrual bases of accounting.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2017***

NOTE 15 - DEFINED BENEFIT RETIREMENT PLANS (Continued)

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description - County employees, participate in the Ohio Public Employees Retirement System (OPERS). 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 with defined contribution features. While members (e.g. County employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional plan. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

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**Notes to the Basic Financial Statements
For the Year Ended December 31, 2017**

NOTE 15 - DEFINED BENEFIT RETIREMENT PLANS (Continued)

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional plan as per the reduced benefits adopted by SB 343 (see OPERS CAFR referenced above for additional information):

Group A	Group B	Group C
Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Public Safety	Public Safety	Public Safety
Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 52 with 25 years of service credit or Age 56 with 15 years of service credit
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Public Safety and Law Enforcement	Public Safety and Law Enforcement	Public Safety and Law Enforcement
Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

Final average Salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2017**

NOTE 15 - DEFINED BENEFIT RETIREMENT PLANS (Continued)

When a benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

Funding Policy - The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

	<u>State and Local</u>	<u>Public Safety</u>	<u>Law Enforcement</u>
2017 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	*	**
2017 Actual Contribution Rates			
Employer:			
Pension	13.0 %	17.1 %	17.1 %
Post-employment Health Care Benefits	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
Total Employer	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>12.0 %</u>	<u>13.0 %</u>

* This rate is determined by OPERS' Board and has no maximum rate established by ORC.

** This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$2,162,777 for 2017. Of this amount, \$276,730 is reported as an intergovernmental payable.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The net pension liability for OPERS was measured as of December 31, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	<u>OPERS</u>
Proportionate Share of the Net Pension Liability	\$29,618,291
Proportion of the Net Pension Liability -2017	0.130429%
Proportion of the Net Pension Liability -2016	<u>0.129128%</u>
Percentage Change	<u>0.0013010%</u>
Pension Expense	\$6,497,092

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2017***

NOTE 15 - DEFINED BENEFIT RETIREMENT PLANS (Continued)

At December 31, 2017, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>OPERS</u>
Deferred Outflows of Resources	
Net difference between projected and actual earnings on pension plan investments	\$4,410,846
Changes of assumptions	4,697,823
Differences between expected and actual experience	40,146
Change in proportionate share	72,533
County contributions subsequent to the measurement date	<u>2,167,777</u>
Total Deferred Outflows of Resources	<u>\$11,389,126</u>
Deferred Inflows of Resources	
Differences between expected and actual experience	\$176,273
Change in proportionate share	<u>5,534</u>
Total Deferred Inflows of Resources	<u>\$181,807</u>

\$2,167,777 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	<u>OPERS</u>
Year Ending December 31:	
2018	\$3,758,405
2019	3,842,468
2020	1,567,962
2021	<u>(129,293)</u>
Total	<u>\$9,039,542</u>

Actuarial Assumptions - OPERS

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2017***

NOTE 15 - DEFINED BENEFIT RETIREMENT PLANS (Continued)

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability in the December 31, 2016, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Wage Inflation	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
COLA or Ad Hoc COLA (Pre 1/7/13 retirees)	3 percent simple
COLA or Ad Hoc COLA (Post 1/7/13 retirees)	3 percent simple through 2018. 2.15 percent simple, thereafter
Investment Rate of Return	7.5 percent
Actuarial Cost Method	Individual Entry Age

Mortality rates are based on the RP-2014 Healthy Annuitant mortality table. For males, Healthy Annuitant Mortality tables were used, adjusted for mortality improvement back to the observation period base of 2006 and then established the base year as 2015. For females, Healthy Annuitant Mortality tables were used, adjusted for mortality improvements back to the observation period base year of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled mortality tables, adjusted for mortality improvement back to the observation base year of 2006 and then established the base year as 2015 for males and 2010 for females. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the above described tables.

The most recent experience study was completed for the five year period ended December 31, 2015.

The long-term rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

During 2016, OPERS managed investments in four investment portfolios: the Defined Benefit portfolio, the 401(h) Health Care Trust portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The 401(h) Health Care Trust portfolio was closed as of June 30, 2016 and the net position transferred to the 115 Health Care Trust portfolio on July 1, 2016. The Defined Benefit portfolio contains the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. The Defined Benefit portfolio historically included the assets of the Member-Directed retiree medical accounts funded through the VEBA Trust. However, the VEBA Trust was closed as of June 30, 2016 and the net position transferred to the 115 Health Care Trust portfolio on July 1, 2016. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio is 8.3% for 2016.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2017**

NOTE 15 - DEFINED BENEFIT RETIREMENT PLANS (Continued)

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2016 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.75 %
Domestic Equities	20.70	6.34
Real Estate	10.00	4.75
Private Equity	10.00	8.97
International Equities	18.30	7.95
Other investments	18.00	4.92
Total	100.00 %	5.66 %

Discount Rate The discount rate used to measure the total pension liability was 7.5 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the statutorily required rates. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table presents the County’s proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.5 percent, as well as what the County’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.5 percent) or one-percentage-point higher (8.5 percent) than the current rate:

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
County's proportionate share of the net pension liability	\$45,248,555	\$29,618,291	\$16,593,224

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2017***

NOTE 16 - POSTEMPLOYMENT BENEFITS

Ohio Public Employees Retirement System

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

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the Traditional Pension and the Combined plans. This trust is also used to fund health care for Member Directed Plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, Member-Directed Plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 20 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 45. Please see the Plan Statement in the OPERS 2016 CAFR for details.

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

OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml#CAFR>, by making a written request to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or 1-800-222-7377.

Funding Policy – The ORC provides the statutory authority requiring public employers to fund post retirement health care coverage through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post retirement health care benefits. Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2017, local government employers contributed at a rate of 14.00% of covered payroll. The ORC currently limits the employer contribution to a rate not to exceed 14.0% of covered payroll for local government employers. Active members do not make contributions to the OPEB plan.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2017***

NOTE 16 - POSTEMPLOYMENT BENEFITS (Continued)

Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 1.0% during calendar year 2017. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2018 decreased to 0.0% for both plans. The Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited for Member-Directed Plan participants for 2017 was 4.0%.

The County's contributions for health care to the OPERS for the years ending December 31, 2017, 2016, and 2015 were \$193,291, \$382,671, and \$359,853, respectively, which were equal to the required contributions for each year.

NOTE 17 - OTHER EMPLOYEE BENEFITS

Compensated Absences - County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated, unused vacation time and compensatory time is paid upon separation if the employee has acquired at least one year of service with the County. Twenty-five percent up to a maximum of thirty days accumulated unused sick leave is paid to employees upon retirement after ten years of service. As of December 31, 2017, the liability for compensated absences was \$1,182,927 for the entire County.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2017***

NOTE 18 - CAPITAL LEASES - LESSEE DISCLOSURE

Two capital leases were entered into during 2015 for 4 new trucks and for new radios and one lease in 2016 for a hydraulic excavator. The leases meet the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13 "Accounting for Leases", which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Capital lease payments are reflected as debt service expenditures in the basic financial statements for the governmental funds. Equipment acquired by lease has been capitalized in the governmental activities capital assets in the amount of \$623,000 for the 4 trucks, \$168,265 for the radios and \$123,972 for the excavator, which is equal to the lesser of the fair market value or the present value of the future minimum lease payments at the time of acquisition. A corresponding liability was recorded in the governmental activities long-term liabilities.

Future minimum lease payments as of December 31, 2017 are as follows:

<u>Year Ending December 31,</u>	<u>Governmental Activities</u>
2018	209,804
2019	209,804
Minimum Lease Payments	419,608
Less amount representing interest at the County's incremental borrowing rate of interest	(15,953)
Present value of minimum lease payments	<u>\$403,655</u>

KNOX COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2017**

NOTE 19 - LONG-TERM LIABILITIES

Changes in the County's long-term liabilities during the year consisted of the following:

	Balance December 31, 2016	Additions	(Reductions)	Balance December 31, 2017	Due Within One Year
Governmental Activities:					
General Obligation Bonds Payable					
2010 2.0-4.0% Facilities Refunding Bonds	\$3,165,000	\$0	(\$785,000)	\$2,380,000	\$630,000
2013 2.15% Refunding JFS Training Center	519,000	0	(82,000)	437,000	84,000
2013 2.15% Fairgrounds	356,121	0	(56,264)	299,857	57,542
2013 2.15% Columbus Road	200,879	0	(31,736)	169,143	32,458
2015 1.65% Voting Machines	380,000	0	(95,000)	285,000	95,000
2017 2.0-4.0% Children's Resource Center 2	0	2,500,000	0	2,500,000	55,000
2017 2.0-3.125' Jail Improvements	0	250,000	0	250,000	15,000
2017 2.0-4.0% Parking Lot	0	650,000	0	650,000	25,000
2017 2.0-3.125' Service Center	0	105,000	0	105,000	5,000
Unamortized Premium	67,902	108,493	(13,580)	162,815	0
Total General Obligation Bonds	4,688,902	3,613,493	(1,063,580)	7,238,815	999,000
Ohio Public Works Commission Loan Payable	4,647	0	(1,328)	3,319	1,328
Ohio Public Works Commission Loan Payable	417,576	0	(59,654)	357,922	59,654
Ohio Public Works Commission Loan Payable	71,254	0	(10,179)	61,075	10,179
Total OPWC Loans Payable	493,477	0	(71,161)	422,316	71,161
2014 0.00% Local Government Innovation Loan	323,750	0	(35,000)	288,750	35,000
Total Loans Payable	323,750	0	(35,000)	288,750	35,000
Net Pension Liability-					
Ohio Public Employees Retirement System	21,831,185	7,058,891	0	28,890,076	0
Capital Leases	597,782	0	(194,127)	403,655	198,303
Compensated Absences	1,171,210	1,463,081	(1,482,035)	1,152,256	818,749
Total Governmental Activities	\$29,106,306	\$12,135,465	(\$2,845,903)	\$38,395,868	\$2,122,213
Business-Type Activities:					
Ohio Water Development Authority Loans (OWDA):					
2000 2.00% Water Treatment Plant/Clearwells/Wellfield	\$37,756	\$0	(\$3,865)	\$33,891	\$4,082
2013 2.43% Jelloway WWTP Upgrades	812,330	17,772	(11,831)	818,271	24,096
Total Ohio Water Development Authority Loans	850,086	17,772	(15,696)	852,162	28,178
Recovery Zone Economic Development Bonds					
2010 1.5-5.95% Wastewater System Improvement	5,490,000	0	(5,490,000)	0	0
General Obligation Bonds Payable:					
2017 2-3% Wastewater Refunding Bonds	0	5,150,000	0	5,150,000	350,000
Premium	0	147,611	0	147,611	0
Total General Obligation Bonds Payable	0	5,297,611	0	5,297,611	350,000
Ohio Public Works Commission Loan Payable	786,228	0	(30,239)	755,989	30,240
Landfill Postclosure Care Liability	614,414	0	(86,463)	527,951	85,175
Net Pension Liability-					
Ohio Public Employees Retirement System	535,447	192,768	0	728,215	0
Compensated Absences	18,595	42,565	(30,489)	30,671	16,781
Total Business-Type Long-Term Liabilities	\$8,294,770	\$5,550,716	(\$5,652,887)	\$8,192,599	\$510,374

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2017**

NOTE 19 - LONG-TERM LIABILITIES (Continued)

	Original Issue
Governmental Activities:	
General Obligation Bonds Payable	
2010 2.0-4.0% Facilities Refunding Bonds	\$7,470,000
2013 2.15% Refunding JFS Training Center	751,000
2013 2.15% Fairgrounds	514,682
2013 2.15% Columbus Road	290,318
2015 1.65% Voting Machines	475,000
2017 2.0-4.0% JFS Services Building	2,500,000
2017 2.0-4.0% Jail Improvements	250,000
2017 2.0-4.0% Parking Lot	650,000
2017 2.0-4.0% Service Center	105,000
Total General Obligation Bonds	<u>13,006,000</u>
Ohio Public Works Commission Loan Payable-Bridge Replacement	356,656
Ohio Public Works Commission Loan Payable-Danville-Amity Road	32,704
Ohio Public Works Commission Loan Payable-Bridge Replacement	13,276
Ohio Public Works Commission Loan Payable	<u>596,536</u>
Total OPWC Loans Payable	<u>999,172</u>
2014 3.50% Local Government Innovation Loan Payable	350,000
Total Governmental Activities	<u>\$14,355,172</u>
Business-Type Activities:	
Ohio Water Development Authority Loans (OWDA):	
2000 2.00% Water Treatment Plant/Clearwells/Wellfield	\$79,325
2013 2.43% Jelloway WWTP Upgrades	930,362
Total Ohio Water Development Authority Loans	<u>1,009,687</u>
General Obligation Bonds Payable	
2017 2.0-4.0% Refunding Wastewater System Improvement	5,150,000
Ohio Public Works Commission Loan Payable	<u>907,186</u>
Total Business-Type Long-Term Liabilities	<u>\$7,066,873</u>

The capital leases will be paid from the general fund and a special revenue fund. The JFS Training Center bonds will be paid from the Department of Job and Family Services, which is mostly funded by grants. The Facilities Refunding bonds are paid from several sources including general fund monies, the Department of Job and Family Services and the Boy's Village Inc. If Boy's Village Inc. does not pay their portion, the bonds will be paid by Children Services monies. The Columbus Road, 911 Equipment, Fairgrounds Rd and Voting Machines general obligation bonds are being paid from general fund, EMA 911 monies and by the County Fair Board, respectively. The Local Government Innovation Loan used for 911 system upgrades will also be paid from the 911 Emergency Calling System Fund. The governmental OPWC loans are for street improvement and bridge replacement projects and funds are provided by the Motor Vehicle and Gasoline Tax Fund.

The OWDA loan for the water treatment plant will be paid through special assessments. The Recovery Zone Economic Development Bonds were refunded with the General Obligation Bonds Payable. The bonds were originally issued to pay for wastewater system improvements. They, along with the business-type OPWC and Jelloway OWDA loan will be repaid from operating revenues of the sewer district. Compensated absences are reported as long-term liabilities and will be paid from the fund from which the employee is paid.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2017**

NOTE 19 - LONG-TERM LIABILITIES (Continued)

A. Principal and Interest Requirements

Principal and interest requirements to retire long-term debt liabilities outstanding at December 31, 2017 are as follows:

Governmental Activities:

Years	General Obligation Bonds		OPWC Loans Payable
	Principal	Interest	Principal
2018	\$999,000	\$230,443	\$71,161
2019	938,000	205,454	71,160
2020	960,000	175,496	70,497
2021	885,000	144,600	69,832
2022	289,000	114,611	69,833
2023-2027	560,000	507,527	69,833
2028-2032	680,000	411,278	0
2033-2037	630,000	303,150	0
2038-2042	510,000	187,600	0
2043-2047	625,000	77,000	0
Totals	<u>\$7,076,000</u>	<u>\$2,357,159</u>	<u>\$422,316</u>

Years	Loan Payable
	Principal
2018	\$35,000
2019	35,000
2020	35,000
2021	35,000
2022	35,000
2023-2025	113,750
Totals	<u>\$288,750</u>

Business-type Activities:

Years	OWDA Loan Payable		General Obligation Bonds Bonds Payable		OPWC Loan Payable
	Principal	Interest	Principal	Interest	Principal
2018	\$28,178	\$21,135	\$350,000	\$137,109	\$30,240
2019	29,000	20,378	350,000	137,325	30,239
2020	29,849	19,597	360,000	130,325	30,239
2021	30,727	18,791	365,000	123,125	30,240
2022	31,635	17,960	370,000	115,825	30,239
2023-2027	153,900	77,282	1,995,000	404,875	151,198
2028-2032	161,273	58,305	1,360,000	82,350	151,198
2033-2037	182,064	37,514	0	0	151,198
2038-2043	205,536	14,042	0	0	151,198
Totals	<u>\$852,162</u>	<u>\$285,004</u>	<u>\$5,150,000</u>	<u>\$1,130,934</u>	<u>\$755,989</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2017***

NOTE 19 - LONG-TERM LIABILITIES (Continued)

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed one percent of the total assessed valuation of the County. The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt shall never exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000.

B. Defeased Debt

In December 2017, the County defeased \$5,160,000 of Recovery Zone Economic Development Bonds Payable dated August, 2010 (the "2010 Bonds") through the issuance of \$5,150,000 of Wastewater General Obligation Bonds. The net proceeds of the 2017 Bonds have been invested in obligations guaranteed as to both principal and interest by the United States and placed in irrevocable escrow accounts which, including interest earned, will be used to pay the principal and interest on the refunded bonds. The refunded bonds, which have an outstanding balance of \$5,160,000 at December 31, 2017, are not included in the County's outstanding debt since the County has in-substance satisfied its obligations through the advance refunding. The refunding was undertaken to reduce total debt service payments over the next 13 years by \$1,021,668 and resulted in an economic gain of \$87,538.

NOTE 20 - BONDS PAYABLE AND LOANS PAYABLE

Component Unit

On July 28, 2005 the Airport secured a loan with the United States Department of Agriculture - Rural Development (USDA) for \$775,000 for the purpose of airplane hanger construction which began in 2005. The loan is secured by Airport Revenue Bonds issued by the Airport and purchased by the USDA. The loan is being paid in installments over the next 18 years at an interest rate of 4.125%. At December 31, 2017, \$570,200 has been included in the long term liability section of the Airport's statement of net position.

At December 31, 2017, the Knox County Airport also had \$11,800 in revenue bonds outstanding which were used to remove and replace fuel tanks. The original bonds issued were for \$158,000 and the bonds bear an interest rate of 4.75 percent. The bonds will mature in 2018. The Knox County Airport also has loans payable to the Primary Government outstanding at December 31, 2017, in the amount of \$90,000 that were issued to construct new hangar bays, storage building and land purchase. These loans will be repaid over the next 9 years and are non-interest bearing. They are reported as Long-term Liabilities.

KNOX COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2017***

NOTE 21 - INTERFUND TRANSACTIONS

Interfund balances at December 31, 2017, consist of the following individual fund receivables and payables:

<u>Due from/Due to Other Funds:</u>	<u>Recipient</u>	<u>Payer</u>
General Fund	\$43,525	\$215
Public Assistance Fund	0	32,464
Childrens Services Board	0	6,634
Motor Vehicle and Gasoline Tax Fund	0	8,421
Developmental Disabilities Fund	14,803	0
Other Governmental Funds	42	10,636
Total Due from/Due to Other Funds	<u>\$58,370</u>	<u>\$58,370</u>
<u>Interfund Receivables/Payables:</u>		
General Fund	\$691,265	\$0
Other Governmental Funds	0	691,265
Total Interfund Receivables/Payables	<u>\$691,265</u>	<u>\$691,265</u>
<u>Advance from/Advance to Other Funds:</u>		
Public Assistance Fund	\$0	\$200,000
Other Governmental Funds	200,000	0
Total Advance Receivables/Payables	<u>\$200,000</u>	<u>\$200,000</u>

The Due to/Due from Other Funds is for services provided by one fund for another fund. The Interfund Receivable/Payable is a short-term loan and the Advance to/Advance From Other Funds is for a long-term loan.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2017***

NOTE 21 - INTERFUND TRANSACTIONS (Continued)

The following balances at December 31, 2017 represent transfers in and transfers out:

<u>Fund</u>	<u>Transfer In</u>	<u>Transfer Out</u>
Governmental Funds:		
General Fund	\$57,384	\$1,198,042
Public Assistance Fund	124,088	279,458
Other Governmental Funds	<u>1,259,973</u>	<u>4,451</u>
Total Governmental Funds	1,441,445	1,481,951
Business-Type Activities:		
Sewer District Fund	0	52,933
Landfill Fund	<u>93,439</u>	<u>0</u>
Total Enterprise Funds	93,439	52,933
Totals	<u><u>\$1,534,884</u></u>	<u><u>\$1,534,884</u></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; and to return money to the fund from which it was originally provided once a project is completed.

NOTE 22 - CONTINGENT LIABILITIES

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

The County is a party to various legal proceedings which seek damages or injunctive relief generally incidental to its operations and pending projects. The County's management is of the opinion that the ultimate disposition of various claims and legal proceedings will not have a material effect, if any, on the financial condition of the County.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2017***

NOTE 23 - CONTRACTUAL COMMITMENTS - LANDFILL CLOSURE

The County closed the landfill in compliance with the requirements set by the Environmental Protection Agency (EPA) on September 30, 1993. The recognition of a liability for closure and postclosure care costs is based on landfill capacity used to date. The County is at 100% capacity. The County Commissioners have awarded contracts as of December 31, 2017 for engineering, monitoring, and testing the landfill closure requirements to Bennett & Williams, Inc. and MASI, Inc. to ensure that requirements are being met. No assets are restricted for payment of closure and postclosure care costs. There is an estimate for postclosure care costs until the year 2023. The estimated costs of postclosure care are subject to changes corresponding to the effects of inflation, revision of laws and other variables. The costs of monitoring the Landfill will be covered by a transfer from the General Fund to the Landfill Development Fund. The County has met State required postclosure care financial assurance requirements.

NOTE 24 - RELATED PARTY TRANSACTIONS

Knox County granted a loan to the Knox County Airport, a discretely presented component unit of Knox County, for the construction of airport hangar bays and storage buildings, and the purchase of land. Loans Receivable from the Component Unit are reflected in the General Fund of the County for the balance of the loan. See Note 20 for further information.

NOTE 25 - CONDUIT DEBT OBLIGATIONS

The County has issued Industrial 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 payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, nor 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. Also, at December 31, 2017, Industrial Revenue Bonds outstanding for Knox Community Hospital totaled \$11,640,000.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2017***

NOTE 26 – SIGNIFICANT COMMITMENTS

Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end, the amount of encumbrances expected to honor upon performance by the vendor in the next year were as follows:

Governmental Funds:	
General Fund	\$601,616
Public Assistance Fund	357,908
Motor Vehicle and Gasoline Tax Fund	280,135
Children Services Board Fund	46,144
Development Disabilities Fund	6,565
Other Governmental Funds	<u>633,025</u>
Total Governmental Funds	1,925,393
Proprietary Funds:	
Sewer District Fund	158,296
Internal Service Fund	<u>2,728</u>
Total	<u><u>\$2,086,417</u></u>

REQUIRED SUPPLEMENTAL INFORMATION

KNOX COUNTY, OHIO

***Schedule of County's Proportionate Share of the Net Pension Liability
Last Four Years***

Ohio Public Employees Retirement System

Year	2013	2014	2015	2016
County's proportion of the net pension liability (asset)	0.127565%	0.127565%	0.129128%	0.130429%
County's proportionate share of the net pension liability (asset)	\$15,038,251	\$15,385,764	\$22,366,632	\$29,618,291
County's covered-employee payroll	\$14,133,341	\$14,922,633	\$15,339,313	\$16,089,217
County's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	106.40%	103.10%	145.81%	184.09%
Plan fiduciary net position as a percentage of the total pension liability	86.36%	86.45%	81.08%	77.25%

Source: County Auditor's Office and the Ohio Public Employees Retirement System

Notes: The County implemented GASB Statement 68 in 2015.

Information prior to 2013 is not available.

The schedule is reported as of the measurement date of the Net Pension Liability.

KNOX COUNTY, OHIO

***Schedule of County Contributions
Last Five Years***

Ohio Public Employees Retirement System

Year	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Contractually required contribution	\$1,924,961	\$1,881,744	\$1,935,876	\$2,032,875	\$2,167,777
Contributions in relation to the contractually required contribution	<u>1,924,961</u>	<u>1,881,744</u>	<u>1,935,876</u>	<u>2,032,875</u>	<u>2,167,777</u>
Contribution deficiency (excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County's covered-employee payroll	\$14,133,341	\$14,922,633	\$15,339,313	\$16,089,217	\$15,912,718
Contributions as a percentage of covered-employee payroll	13.62%	12.61%	12.62%	12.64%	13.62%

Source: County Auditor's Office and the Ohio Public Employees Retirement System

Notes: The County implemented GASB Statement 68 in 2015.

The schedule is intended to show ten years of information. Additional years will be displayed as they become available. Information prior to 2013 is not available.

COMBINING AND ***I***NDIVIDUAL ***F***UND
STATEMENTS AND ***S***CHEDULES

THE FOLLOWING COMBINING STATEMENTS AND SCHEDULES INCLUDE
THE MAJOR AND NONMAJOR GOVERNMENTAL FUNDS, FIDUCIARY
FUNDS, AND CASH FLOWS OF COMPONENT UNITS.



Nonmajor Governmental Funds

Special Revenue Funds

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

Dog and Kennel Fund

The fund is to account for the dog warden's operations that are financed by sales of dog tags, kennel permits and fine collections.

Indigent Guardianship Fund

The fund was established under Section 2111.51 of the Ohio Revised Code to account for the collection and distribution of probate court fees established under Section 2101.16 of the Revised Code.

Conduct of Business Fund

The fund was established for the collection and distribution of probate court fees established under Section 2101.19 of the Revised Code.

Courts Computer Fund

The fund was established for the collection of fees by the clerk of courts, probate court, and juvenile court to be used to fund the computerization and ongoing computer maintenance of the various courts.

Recorder's Equipment Fund

The fund was established for the collection of fees by the recorder to be used for funding the acquisition and maintenance of equipment purchased by the recorder. (The Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balances are not presented because this fund is reported as part of the General Fund on a GAAP basis.).

Courts' Computer Research Fund

The fund was established for the collection of fees by the clerk of courts, probate court, and juvenile court to be used for funding the acquisition and maintenance of computerized legal research services for the various courts.

Time Out Program Fund

The fund accounts for state grants received for the Knox County Juvenile Court and to be used on expenses to monitor juvenile detention program called "Podsville".

(Continued)

Special Revenue Funds (Continued)

Probate-Juvenile Special Project Fund

The fund accounts for revenue received to acquire and pay for special projects. Expenditures are for the acquisition of additional facilities or the rehabilitation of existing facilities, equipment, hiring and training staff, community service programs, mediation or dispute resolution services and other related services.

Juvenile Court Social Workers Fund

The fund accounts for intergovernmental revenue and a transfer from the Children Services fund to be used for social workers who work at the direction of Juvenile Court and related expenditures.

Specialized Docket Fund

The fund accounts for grants used for salaries and benefits for the Drug Court.

Justice Reinvestment and Incentive Fund

The fund accounts for grants to be used for adopting policies and practices to reduce the number of offenders on probation supervision who violate the conditions of their supervision.

Presentence Investigation Grant Fund

The fund accounts for grants to be used to reduce or divert the number of persons committed to local corrections agencies.

Automated Title Processing Fund

The fund accounts for fees collected by the clerk of courts to be used for costs incurred in processing titles under Chapters 1548 and 4505 of the Revised Code. (The Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balances are not presented because this fund is reported as part of the General Fund on a GAAP basis.)

Mental Health Court Grant Fund

To account for a grant used for costs such as transportation and rewards for the youth program in the Mental Health Court. (The Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balances are not presented because there are no assets or liabilities and there was no activity during the year.)

Law Library Fund

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

Delinquent Tax Assessment Collection Fund

The fund accounts for a percentage of the monies received from delinquent tax and assessment collections. Half of the money is to be allocated to the prosecutor and the other half to the treasurer to be used for the collection of delinquent taxes and assessments.

(Continued)

Special Revenue Funds (Continued)

**Victims of Crime Act (VOCA) and
State Victims Assistance Act (SVAA) Grant Fund**

The fund is two grants being a Federal Grant, Victims of Crime Act, and a State Grant, State Victims Assistance Act. The monies are to be used to assist victims of crimes and awareness of help to these families.

Marine Patrol Grant Fund

The grant monies are received from the State of Ohio, Department of Natural Resources, for the purpose of establishing and/or maintaining and operating a marine law enforcement patrol program.

Indigent Drivers Monitoring Fund

The fund accounts for fines to be used for electronic monitoring devices where alcohol was a contributing factor.

Common Pleas Jail Diversion Grant Fund

The fund accounts for two grants awarded from the Department of Rehabilitation and Correction. The grants are to help divert offenders from the penal system and to help with pre-trial releases from jail.

Targeted Community Alternative to Prison Fund

The fund accounts for grants to effectively supervise, treat and hold accountable low-level, non-violent offenders, and at the same time safely reduce the prison population.

911 Emergency Calling System Fund

The fund accounts for a one quarter percent sales tax imposed by the commissioners for funding of the 911 emergency calling system.

Litter Control and Recycling Fund

The fund accounts for state grant receipts and donations from both individuals and corporations used to enforce litter laws, educate citizens, and promote litter control in the County.

Child Support Enforcement Agency Fund

The fund accounts for the poundage fees and earned incentives collected by the Child Support Enforcement Agency which are restricted by state statute to finance the operation of the CSEA, and Title IV-D grants that reimburse expenditures for support enforcement. Payments are distributed to the court-designated recipients. The CSEA is managed by the department of human services.

Real Estate Assessment Fund

The fund accounts for state mandated county-wide real estate reappraisals that are funded by charges to the political subdivisions located within the County.

(Continued)

Special Revenue Funds (Continued)

Youth Services Grant Fund

Grant monies are received from the State Department of Youth Services and used for placement of children, a juvenile delinquents diversion program, work programs involving restitution, juvenile delinquency prevention and other related activities.

Ditch Maintenance Fund

The fund accounts for special assessment revenue which is used for improvements and repairs for various ditches in Knox County.

Hazard Mitigation Grant Fund

The fund accounts for an Emergency Management Agency grant for the development of an all-natural hazards mitigation plan.

Emergency Management Agency Fund

The fund accounts for the fund controlled by the Emergency Management Agency as established by Section 5915.07, Ohio Revised Code.

Marriage License Fund

The fund accounts for the \$17 collected on each issued marriage license which is sent to a local shelter called New Directions for victims of domestic abuse.

Knox Area Transit (KAT) Fund

The fund accounts for grants and charges used to provide public transportation to include but not limited to, the disadvantaged, elderly and riders who use mobility devices.

Help America Vote Act Fund

The fund accounts for grant monies designated for the upgrade of voting equipment.

Storm Water Management Fund

The fund accounts for charges to control water run off and access to roadways for new builds.

Continuing Professional Training Fund

The fund accounts for grant monies to be used for continuing professional training for the Sheriff's Office.

(Continued)

Special Revenue Funds (Continued)

Concealed Handgun License Fund

The fund was established by the State of Ohio under Ohio Revised Code 2923.125 and permits individuals to have a concealed handgun with the purchase of a license through the Sheriff.

Workforce Investment Act (WIA) Programs Fund

The fund accounts for monies provided for workforce training for youth and adults.

Common Pleas Special Project Fund

The fund was established for the collection of fees by the clerk of courts to be used to fund special projects of the Court including acquisition of equipment, hiring and training staff, mediation or dispute resolution services, employment of magistrates, training and education of judges and magistrates and other related services.

Supervision Fee Fund

This fund was established by the Judge of the Common Pleas Court with income from fees assessed in his court by offenders placed on community control, judicial release or diversion. The expenses are for schooling and other expenses necessary for Probation Officers to supervise the offenders, pursuant to Ohio Revised Code Section 2303.201.

Parenting Seminar Fund

This fund was established by the Judge of the Common Pleas Court with revenues coming from increased court fees. Expenses are for the personnel and material to conduct the seminars on parenting.

Immobilized Vehicle Fund

This fund accounts for revenue received from fees from the court and expended for Sheriff expenses to investigate the vehicle violations.

Commissary Fund

The fund accounts for revenues generated through the Sheriff's department from sales within the commissary. (This fund is not part of the County's appropriated budget; therefore no budgetary schedule is presented.)

Law Enforcement Fund

The fund accounts for the County's share of the assets forfeited in drug enforcement cases. This money is to be used for future drug investigations. (This fund is not part of the County's appropriated budget; therefore no budgetary schedule is presented.)

(Continued)

Special Revenue Funds (Continued)

Drug Enforcement Fund

The fund accounts for fine moneys received under Section 2925.03 of the Ohio Revised Code. The money is used for drug abuse prevention education, drug law enforcement education, drug enforcement equipment, undercover drug purchases, travel expenses, pictures, handbooks, advertisements, and training related to drug enforcement. (This fund is not part of the County's appropriated budget; therefore no budgetary schedule is presented.)

Revolving Loan Fund

The fund accounts for money received from the Community Development Block Grant and used for low interest loans to County businesses for development projects. (This fund is not part of the County's appropriated budget; therefore no budgetary schedule is presented.)

Work Release Fund

This fund was established to help prisoners who get paid for jobs to reimburse the County for expenses, pay toward their court fees and fines, or have money put into the commissary fund. (This fund is not part of the County's appropriated budget; therefore no budgetary schedule is presented.)

Social Security Incentives Fund

This fund was established to account for payments from the Social Security Administration for reporting information on newly incarcerated inmates. (This fund is not part of the County's appropriated budget; therefore no budgetary schedule is presented.)

K – 9 Fund

This fund was established to account for donations for the purchase of a canine along with all supplies needed for the care of the canine who will be used by all departments within the Sheriff's Office. (This fund is not part of the County's appropriated budget; therefore no budgetary schedule is presented.)

Community Mental Health Fund

The fund was established to account for the one (1) mill voted levy to provide mental health services through the Moundbuilder's Guidance Center.

Senior Citizens Fund

The fund was established to account for the one (1) mill voted levy in November, 2002. The money received is to be used to benefit any Knox County citizen age 60 or older, by providing meals or necessary services to maintain their home.

(Continued)

Debt Service Funds

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

Bond Retirement Fund

The fund accounts for the retirement of the principal and interest of the outstanding debt of the County.

Ohio Water Development Authority (OWDA) Fund

The fund accounted for revenue received from special assessment money to repay the OWDA loan that was used to construct a water tower at Apple Valley.

Ohio Public Works Commission (OPWC) Dan Amity Road Fund

The fund accounts for the accumulation of monies to make payments on an OPWC Loan. (The Balance Sheet is not presented because there are no assets or liabilities at year end.)

Capital Projects Funds

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

Permanent Improvement Fund

The fund accounts for revenues that will be used for capital improvements to County owned buildings.

Dog and Kennel Equipment Fund

The fund accounts for expenses to equip and furnish a Dog Pound.

Children's Resource Center Fund

The fund accounts for expenses to construct, equip, and furnish a children's resource center for the use of the department of Human Services.

Community Development Block Grant Fund

Revenue is received from the federal government and is used for major construction projects

Engineering Projects Fund

The fund was established for State matching engineering projects for bridge replacement. (The Balance Sheet is not presented because there are no assets or liabilities at year end.)

KNOX COUNTY, OHIO**Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2017**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:				
Cash and Cash Equivalents	\$ 5,198,723	\$ 65,687	\$ 4,066,795	\$ 9,331,205
Cash and Cash Equivalents in Segregated Accounts	73,317	0	0	73,317
Receivables:				
Taxes	2,460,323	0	0	2,460,323
Accounts	36,684	0	110	36,794
Intergovernmental	817,245	0	4,200	821,445
Interest	198	0	0	198
Leases	0	459,000	0	459,000
Special Assessments	1,449	0	0	1,449
Loans	48,031	0	0	48,031
Due from Other Funds	42	0	0	42
Prepaid Items	3,043	0	0	3,043
Total Assets	\$ 8,639,055	\$ 524,687	\$ 4,071,105	\$ 13,234,847
Liabilities:				
Accounts Payable	\$ 94,697	\$ 0	\$ 234,285	\$ 328,982
Accrued Wages and Benefits Payable	125,990	0	0	125,990
Intergovernmental Payable	59,451	0	0	59,451
Contracts Payable	6,943	0	0	6,943
Matured Bonds and Interest Payable	0	48,379	0	48,379
Due to Other Funds	10,636	0	0	10,636
Advances from Other Funds	200,000	0	0	200,000
Interfund Payable	691,265	0	0	691,265
Total Liabilities	1,188,982	48,379	234,285	1,471,646
Deferred Inflows of Resources:				
Property Taxes	1,956,976	0	0	1,956,976
Unavailable Revenue	1,051,826	459,000	0	1,510,826
Total Deferred Inflows of Resources	3,008,802	459,000	0	3,467,802
Fund Balances:				
Nonspendable	3,043	0	0	3,043
Restricted	4,575,239	17,308	3,291,166	7,883,713
Assigned	0	0	546,718	546,718
Unassigned	(137,011)	0	(1,064)	(138,075)
Total Fund Balances	4,441,271	17,308	3,836,820	8,295,399
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 8,639,055	\$ 524,687	\$ 4,071,105	\$ 13,234,847

KNOX COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2017**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Taxes	\$ 3,593,638	\$ 0	\$ 0	\$ 3,593,638
Intergovernmental Revenues	3,076,928	0	1,692,961	4,769,889
Charges for Services	2,028,223	0	0	2,028,223
Licenses and Permits	235,323	0	0	235,323
Investment Earnings	2,904	0	54	2,958
Special Assessments	1,434	0	0	1,434
Fines and Forfeitures	111,556	0	0	111,556
All Other Revenue	139,692	284,733	4,076	428,501
Total Revenue	9,189,698	284,733	1,697,091	11,171,522
Expenditures:				
Current:				
General Government				
Legislative and Executive	672,679	0	0	672,679
Judicial	282,502	0	0	282,502
Public Safety	2,899,119	0	0	2,899,119
Public Works	14,881	0	0	14,881
Health	314,435	0	0	314,435
Human Services	2,865,516	0	0	2,865,516
Intergovernmental	2,001,658	0	0	2,001,658
Capital Outlay	6,789	0	2,578,790	2,585,579
Debt Service:				
Principal Retirement	35,000	1,121,161	0	1,156,161
Interest and Fiscal Charges	0	219,455	0	219,455
Total Expenditures	9,092,579	1,340,616	2,578,790	13,011,985
Excess (Deficiency) of Revenues				
Over Expenditures	97,119	(1,055,883)	(881,699)	(1,840,463)
Other Financing Sources (Uses):				
Sale of Capital Assets	0	0	163,137	163,137
General Obligation Bonds Issued	0	5,000	3,500,000	3,505,000
Premium on General Obligation Bonds	0	108,493	0	108,493
Transfers In	36,288	987,289	236,396	1,259,973
Transfers Out	(4,451)	0	0	(4,451)
Total Other Financing Sources (Uses)	31,837	1,100,782	3,899,533	5,032,152
Net Change in Fund Balances	128,956	44,899	3,017,834	3,191,689
Fund Balances at Beginning of Year	4,312,315	(27,591)	818,986	5,103,710
Fund Balances End of Year	\$ 4,441,271	\$ 17,308	\$ 3,836,820	\$ 8,295,399

KNOX COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2017**

	Dog and Kennel	Indigent Guardianship	Conduct of Business	Courts Computer
Assets:				
Cash and Cash Equivalents	\$ 76,350	\$ 2,012	\$ 9,208	\$ 177,093
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	2,934	470	45	9,523
Intergovernmental	195	0	0	0
Interest	0	0	0	198
Special Assessments	0	0	0	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	10
Prepaid Items	0	0	0	0
Total Assets	\$ 79,479	\$ 2,482	\$ 9,253	\$ 186,824
Liabilities:				
Accounts Payable	\$ 6,483	\$ 2,419	\$ 0	\$ 2,092
Accrued Wages and Benefits Payable	3,872	0	0	0
Intergovernmental Payable	1,837	0	0	0
Contracts Payable	50	0	0	0
Due to Other Funds	0	0	0	0
Advances from Other Funds	0	0	0	0
Interfund Payable	0	0	0	0
Total Liabilities	12,242	2,419	0	2,092
Deferred Inflows of Resources:				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	0
Total Deferred Inflows of Resources	0	0	0	0
Fund Balances:				
Nonspendable	0	0	0	0
Restricted	67,237	63	9,253	184,732
Unassigned	0	0	0	0
Total Fund Balances	67,237	63	9,253	184,732
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 79,479	\$ 2,482	\$ 9,253	\$ 186,824

KNOX COUNTY, OHIO

Courts' Computer Research	Time Out Program	Probate-Juvenile Special Project	Juvenile Court Social Workers	Specialized Docket	Justice Reinvestment and Incentive Grant
\$ 4,718	\$ 1,378	\$ 99,635	\$ 53,040	\$ 3,128	\$ 53,828
0	0	0	0	0	0
0	0	0	0	0	0
192	0	1,853	62	0	0
0	0	0	0	0	53,828
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ 4,910</u>	<u>\$ 1,378</u>	<u>\$ 101,488</u>	<u>\$ 53,102</u>	<u>\$ 3,128</u>	<u>\$ 107,656</u>
\$ 0	\$ 0	\$ 2,320	\$ 0	\$ 0	\$ 0
0	0	0	0	2,041	0
0	0	206	0	870	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	2,526	0	2,911	0
0	0	0	0	0	0
0	0	0	0	0	53,828
0	0	0	0	0	53,828
0	0	0	0	0	0
4,910	1,378	98,962	53,102	217	53,828
0	0	0	0	0	0
<u>4,910</u>	<u>1,378</u>	<u>98,962</u>	<u>53,102</u>	<u>217</u>	<u>53,828</u>
<u>\$ 4,910</u>	<u>\$ 1,378</u>	<u>\$ 101,488</u>	<u>\$ 53,102</u>	<u>\$ 3,128</u>	<u>\$ 107,656</u>

(Continued)

KNOX COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2017**

	Presentence Investigation Grant	Law Library	Delinquent Tax Assessment Collection	VOCA and SVAA Grant
Assets:				
Cash and Cash Equivalents	\$ 7,273	\$ 6,037	\$ 105,824	\$ 4,624
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	1,350	0
Intergovernmental	7,500	2,091	0	43,727
Interest	0	0	0	0
Special Assessments	0	0	0	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Prepaid Items	0	0	0	0
Total Assets	\$ 14,773	\$ 8,128	\$ 107,174	\$ 48,351
Liabilities:				
Accounts Payable	\$ 0	\$ 3,999	\$ 150	\$ 0
Accrued Wages and Benefits Payable	384	50	3,836	1,895
Intergovernmental Payable	208	22	1,745	853
Contracts Payable	0	0	255	0
Due to Other Funds	0	0	0	0
Advances from Other Funds	0	0	0	0
Interfund Payable	0	0	0	0
Total Liabilities	592	4,071	5,986	2,748
Deferred Inflows of Resources:				
Property Taxes	0	0	0	0
Unavailable Revenue	5,000	0	0	39,758
Total Deferred Inflows of Resources	5,000	0	0	39,758
Fund Balances:				
Nonspendable	0	0	0	0
Restricted	9,181	4,057	101,188	5,845
Unassigned	0	0	0	0
Total Fund Balances	9,181	4,057	101,188	5,845
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 14,773	\$ 8,128	\$ 107,174	\$ 48,351

KNOX COUNTY, OHIO

Marine Patrol Grant	Indigent Drivers Monitoring	Common Pleas Jail Diversion Grant	Targeted Community Alternative to Prison Grant	911 Emergency Calling System	Litter Control and Recycling
\$ 347	\$ 300	\$ 9,899	\$ 18,345	\$ 605,299	\$ 8,034
0	0	0	0	0	0
0	0	0	0	462,563	0
0	0	0	0	0	0
0	0	54,258	221,478	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	2,360	0
<u>\$ 347</u>	<u>\$ 300</u>	<u>\$ 64,157</u>	<u>\$ 239,823</u>	<u>\$ 1,070,222</u>	<u>\$ 8,034</u>
\$ 210	\$ 0	\$ 26	\$ 434	\$ 27,587	\$ 1,136
0	0	1,277	2,860	38,456	1,262
0	0	555	1,415	19,728	548
0	0	0	0	0	0
0	0	0	0	18	0
0	0	0	0	0	0
0	0	0	0	686,965	0
<u>210</u>	<u>0</u>	<u>1,858</u>	<u>4,709</u>	<u>772,754</u>	<u>2,946</u>
0	0	0	0	0	0
0	0	41,290	182,394	327,251	0
0	0	41,290	182,394	327,251	0
0	0	0	0	2,360	0
137	300	21,009	52,720	0	5,088
0	0	0	0	(32,143)	0
<u>137</u>	<u>300</u>	<u>21,009</u>	<u>52,720</u>	<u>(29,783)</u>	<u>5,088</u>
<u>\$ 347</u>	<u>\$ 300</u>	<u>\$ 64,157</u>	<u>\$ 239,823</u>	<u>\$ 1,070,222</u>	<u>\$ 8,034</u>

(Continued)

KNOX COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2017**

	Child Support Enforcement Agency	Real Estate Assessment	Youth Services Grant	Ditch Maintenance
Assets:				
Cash and Cash Equivalents	\$ 194,856	\$ 2,854,406	\$ 249,240	\$ 24,377
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	12,160	0	175	0
Intergovernmental	124,060	0	117,123	0
Interest	0	0	0	0
Special Assessments	0	0	0	1,449
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Prepaid Items	0	0	0	0
Total Assets	\$ 331,076	\$ 2,854,406	\$ 366,538	\$ 25,826
Liabilities:				
Accounts Payable	\$ 8,994	\$ 342	\$ 6,309	\$ 4,450
Accrued Wages and Benefits Payable	18,208	7,036	7,896	0
Intergovernmental Payable	7,771	3,191	3,687	0
Contracts Payable	270	2,441	0	0
Due to Other Funds	5,874	0	0	0
Advances from Other Funds	0	0	0	0
Interfund Payable	0	0	0	4,300
Total Liabilities	41,117	13,010	17,892	8,750
Deferred Inflows of Resources:				
Property Taxes	0	0	0	0
Unavailable Revenue	64,986	0	117,123	1,449
Total Deferred Inflows of Resources	64,986	0	117,123	1,449
Fund Balances:				
Nonspendable	0	0	0	0
Restricted	224,973	2,841,396	231,523	15,627
Unassigned	0	0	0	0
Total Fund Balances	224,973	2,841,396	231,523	15,627
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 331,076	\$ 2,854,406	\$ 366,538	\$ 25,826

KNOX COUNTY, OHIO

Hazard Mitigation Grant	Emergency Management Agency	Marriage License	Knox Area Transit	Help America Vote Act	Storm Water Management
\$ 217	\$ 131,186	\$ 0	\$ 157,808	\$ 32	\$ 6,828
0	0	0	0	0	0
0	0	0	0	0	0
0	0	958	0	0	0
0	49,837	0	42,407	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	683	0	0	0	0
<u>\$ 217</u>	<u>\$ 181,706</u>	<u>\$ 958</u>	<u>\$ 200,215</u>	<u>\$ 32</u>	<u>\$ 6,828</u>
\$ 0	\$ 1,184	\$ 0	\$ 25,248	\$ 0	\$ 1,037
0	2,185	0	28,656	0	109
0	1,000	0	14,103	0	117
0	0	0	0	0	0
0	47	0	0	0	4,665
0	0	0	200,000	0	0
0	0	0	0	0	0
<u>0</u>	<u>4,416</u>	<u>0</u>	<u>268,007</u>	<u>0</u>	<u>5,928</u>
0	0	0	0	0	0
0	49,837	0	37,076	0	0
<u>0</u>	<u>49,837</u>	<u>0</u>	<u>37,076</u>	<u>0</u>	<u>0</u>
0	683	0	0	0	0
217	126,770	958	0	32	900
0	0	0	(104,868)	0	0
<u>217</u>	<u>127,453</u>	<u>958</u>	<u>(104,868)</u>	<u>32</u>	<u>900</u>
<u>\$ 217</u>	<u>\$ 181,706</u>	<u>\$ 958</u>	<u>\$ 200,215</u>	<u>\$ 32</u>	<u>\$ 6,828</u>

(Continued)

KNOX COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2017**

	Continuing Professional Training	Concealed Handgun License	WIA Programs	Common Pleas Special Project
Assets:				
Cash and Cash Equivalents	\$ 7,282	\$ 21,927	\$ 233,972	\$ 13,224
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	0	2,526	0	3,975
Intergovernmental	0	0	0	0
Interest	0	0	0	0
Special Assessments	0	0	0	0
Loans	0	0	0	0
Due from Other Funds	0	32	0	0
Prepaid Items	0	0	0	0
Total Assets	\$ 7,282	\$ 24,485	\$ 233,972	\$ 17,199
Liabilities:				
Accounts Payable	\$ 0	\$ 0	\$ 170	\$ 0
Accrued Wages and Benefits Payable	0	1,467	0	1,000
Intergovernmental Payable	0	1,160	0	435
Contracts Payable	0	3,927	0	0
Due to Other Funds	0	0	32	0
Advances from Other Funds	0	0	0	0
Interfund Payable	0	0	0	0
Total Liabilities	0	6,554	202	1,435
Deferred Inflows of Resources:				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	0
Total Deferred Inflows of Resources	0	0	0	0
Fund Balances:				
Nonspendable	0	0	0	0
Restricted	7,282	17,931	233,770	15,764
Unassigned	0	0	0	0
Total Fund Balances	7,282	17,931	233,770	15,764
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 7,282	\$ 24,485	\$ 233,972	\$ 17,199

KNOX COUNTY, OHIO

Supervision Fee	Parenting Seminar	Immobilized Vehicle	Commissary	Law Enforcement	Drug Enforcement
\$ 7,426	\$ 4,832	\$ 458	\$ 0	\$ 0	\$ 0
0	0	0	4,699	27,190	7,185
0	0	0	0	0	0
461	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>7,887</u>	<u>4,832</u>	<u>458</u>	<u>4,699</u>	<u>27,190</u>	<u>7,185</u>
\$ 107	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	3,500	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>107</u>	<u>3,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
7,780	1,332	458	4,699	27,190	7,185
0	0	0	0	0	0
<u>7,780</u>	<u>1,332</u>	<u>458</u>	<u>4,699</u>	<u>27,190</u>	<u>7,185</u>
<u>\$ 7,887</u>	<u>\$ 4,832</u>	<u>\$ 458</u>	<u>\$ 4,699</u>	<u>\$ 27,190</u>	<u>\$ 7,185</u>

(Continued)

KNOX COUNTY, OHIO**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2017**

	Revolving Loan	Work Release	Social Security Incentives	K - 9
Assets:				
Cash and Cash Equivalents	\$ 0	\$ 0	\$ 0	\$ 0
Cash and Cash Equivalents in Segregated Accounts	15,010	1,327	5,848	12,058
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	0	0
Intergovernmental	0	0	0	0
Interest	0	0	0	0
Special Assessments	0	0	0	0
Loans	48,031	0	0	0
Due from Other Funds	0	0	0	0
Prepaid Items	0	0	0	0
Total Assets	<u>\$ 63,041</u>	<u>\$ 1,327</u>	<u>\$ 5,848</u>	<u>\$ 12,058</u>
Liabilities:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
Accrued Wages and Benefits Payable	0	0	0	0
Intergovernmental Payable	0	0	0	0
Contracts Payable	0	0	0	0
Due to Other Funds	0	0	0	0
Advances from Other Funds	0	0	0	0
Interfund Payable	0	0	0	0
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Deferred Inflows of Resources:				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	0
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances:				
Nonspendable	0	0	0	0
Restricted	63,041	1,327	5,848	12,058
Unassigned	0	0	0	0
Total Fund Balances	<u>63,041</u>	<u>1,327</u>	<u>5,848</u>	<u>12,058</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 63,041</u>	<u>\$ 1,327</u>	<u>\$ 5,848</u>	<u>\$ 12,058</u>

KNOX COUNTY, OHIO

Community Mental Health	Senior Citizens	Total Nonmajor Special Revenue Funds
\$ 0	\$ 44,280	\$ 5,198,723
0	0	73,317
1,037,023	960,737	2,460,323
0	0	36,684
56,221	44,520	817,245
0	0	198
0	0	1,449
0	0	48,031
0	0	42
0	0	3,043
<u>\$ 1,093,244</u>	<u>\$ 1,049,537</u>	<u>\$ 8,639,055</u>
\$ 0	\$ 0	\$ 94,697
0	0	125,990
0	0	59,451
0	0	6,943
0	0	10,636
0	0	200,000
0	0	691,265
<u>0</u>	<u>0</u>	<u>1,188,982</u>
1,016,013	940,963	1,956,976
72,239	59,595	1,051,826
<u>1,088,252</u>	<u>1,000,558</u>	<u>3,008,802</u>
0	0	3,043
4,992	48,979	4,575,239
<u>0</u>	<u>0</u>	<u>(137,011)</u>
<u>4,992</u>	<u>48,979</u>	<u>4,441,271</u>
<u>\$ 1,093,244</u>	<u>\$ 1,049,537</u>	<u>\$ 8,639,055</u>

KNOX COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017***

	Dog and Kennel	Indigent Guardianship	Conduct of Business	Courts Computer
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0	0
Charges for Services	25,399	7,281	1,143	77,651
Licenses and Permits	181,196	0	0	0
Investment Earnings	0	0	0	1,786
Special Assessments	0	0	0	0
Fines and Forfeitures	2,880	0	0	0
All Other Revenue	1,485	0	0	0
Total Revenue	<u>210,960</u>	<u>7,281</u>	<u>1,143</u>	<u>79,437</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	7,259	0	89,516
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	226,025	0	0	0
Human Services	0	0	0	0
Intergovernmental	0	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Total Expenditures	<u>226,025</u>	<u>7,259</u>	<u>0</u>	<u>89,516</u>
Excess (Deficiency) of Revenues Over Expenditures	(15,065)	22	1,143	(10,079)
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	(15,065)	22	1,143	(10,079)
Fund Balances at Beginning of Year	<u>82,302</u>	<u>41</u>	<u>8,110</u>	<u>194,811</u>
Fund Balances End of Year	<u>\$ 67,237</u>	<u>\$ 63</u>	<u>\$ 9,253</u>	<u>\$ 184,732</u>

KNOX COUNTY, OHIO

Courts' Computer Research	Time Out Program	Probate-Juvenile Special Project	Juvenile Court Social Workers	Specialized Docket	Justice Reinvestment and Incentive Grant
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	30,000	53,828
3,279	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	38,060	0	0	0
0	53	8,311	828	117	0
<u>3,279</u>	<u>53</u>	<u>46,371</u>	<u>828</u>	<u>30,117</u>	<u>53,828</u>
0	0	0	0	0	0
3,973	0	0	0	51,239	0
0	0	22,687	1,320	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>3,973</u>	<u>0</u>	<u>22,687</u>	<u>1,320</u>	<u>51,239</u>	<u>0</u>
(694)	53	23,684	(492)	(21,122)	53,828
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(694)	53	23,684	(492)	(21,122)	53,828
5,604	1,325	75,278	53,594	21,339	0
<u>\$ 4,910</u>	<u>\$ 1,378</u>	<u>\$ 98,962</u>	<u>\$ 53,102</u>	<u>\$ 217</u>	<u>\$ 53,828</u>

(Continued)

KNOX COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017***

	Presentence Investigation Grant	Law Library	Delinquent Tax Assessment Collection	VOCA and SVAA Grant
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	15,000	0	0	49,693
Charges for Services	0	0	99,525	0
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Special Assessments	0	0	0	0
Fines and Forfeitures	0	31,817	0	0
All Other Revenue	0	17	1,379	473
Total Revenue	<u>15,000</u>	<u>31,834</u>	<u>100,904</u>	<u>50,166</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	130,594	66,315
Judicial	0	47,015	0	0
Public Safety	5,819	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Intergovernmental	0	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Total Expenditures	<u>5,819</u>	<u>47,015</u>	<u>130,594</u>	<u>66,315</u>
Excess (Deficiency) of Revenues Over Expenditures	9,181	(15,181)	(29,690)	(16,149)
Other Financing Sources (Uses):				
Transfers In	0	0	0	12,288
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,288</u>
Net Change in Fund Balances	9,181	(15,181)	(29,690)	(3,861)
Fund Balances at Beginning of Year	<u>0</u>	<u>19,238</u>	<u>130,878</u>	<u>9,706</u>
Fund Balances End of Year	<u>\$ 9,181</u>	<u>\$ 4,057</u>	<u>\$ 101,188</u>	<u>\$ 5,845</u>

KNOX COUNTY, OHIO

Marine Patrol Grant	Indigent Drivers Monitoring	Common Pleas Jail Diversion Grant	Targeted Community Alternative to Prison Grant	911 Emergency Calling System	Litter Control and Recycling
\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,800,773	\$ 0
22,857	0	56,870	78,168	142,097	69,954
0	50	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	20,460	451
<u>22,857</u>	<u>50</u>	<u>56,870</u>	<u>78,168</u>	<u>1,963,330</u>	<u>70,405</u>
0	0	0	0	0	0
0	0	0	0	0	0
23,142	0	59,368	25,448	2,066,725	0
0	0	0	0	0	0
0	0	0	0	0	74,653
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	35,000	0
<u>23,142</u>	<u>0</u>	<u>59,368</u>	<u>25,448</u>	<u>2,101,725</u>	<u>74,653</u>
(285)	50	(2,498)	52,720	(138,395)	(4,248)
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(285)	50	(2,498)	52,720	(138,395)	(4,248)
422	250	23,507	0	108,612	9,336
<u>\$ 137</u>	<u>\$ 300</u>	<u>\$ 21,009</u>	<u>\$ 52,720</u>	<u>\$ (29,783)</u>	<u>\$ 5,088</u>

(Continued)

KNOX COUNTY, OHIO**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017**

	Child Support Enforcement Agency	Real Estate Assessment	Youth Services Grant	Ditch Maintenance
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	521,508	0	300,444	0
Charges for Services	200,658	827,251	0	0
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Special Assessments	0	0	0	1,434
Fines and Forfeitures	0	0	0	0
All Other Revenue	8,854	9,530	9,825	0
Total Revenue	<u>731,020</u>	<u>836,781</u>	<u>310,269</u>	<u>1,434</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	471,320	0	4,450
Judicial	0	0	0	0
Public Safety	0	0	396,240	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	800,537	0	0	0
Intergovernmental	0	0	0	0
Capital Outlay	0	0	0	6,789
Debt Service:				
Principal Retirement	0	0	0	0
Total Expenditures	<u>800,537</u>	<u>471,320</u>	<u>396,240</u>	<u>11,239</u>
Excess (Deficiency) of Revenues Over Expenditures	(69,517)	365,461	(85,971)	(9,805)
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	(69,517)	365,461	(85,971)	(9,805)
Fund Balances at Beginning of Year	<u>294,490</u>	<u>2,475,935</u>	<u>317,494</u>	<u>25,432</u>
Fund Balances End of Year	<u>\$ 224,973</u>	<u>\$ 2,841,396</u>	<u>\$ 231,523</u>	<u>\$ 15,627</u>

KNOX COUNTY, OHIO

Hazard Mitigation Grant	Emergency Management Agency	Marriage License	Knox Area Transit	Help America Vote Act	Storm Water Management
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	86,897	0	1,316,103	0	0
0	0	13,236	627,833	0	10,350
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	718	0	51,367	13	17
0	87,615	13,236	1,995,303	13	10,367
0	0	0	0	0	0
0	0	0	0	0	0
167	103,530	0	0	0	0
0	0	0	0	0	14,881
0	0	13,757	0	0	0
0	0	0	1,845,167	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
167	103,530	13,757	1,845,167	0	14,881
(167)	(15,915)	(521)	150,136	13	(4,514)
0	24,000	0	0	0	0
0	0	0	0	0	(4,451)
0	24,000	0	0	0	(4,451)
(167)	8,085	(521)	150,136	13	(8,965)
384	119,368	1,479	(255,004)	19	9,865
\$ 217	\$ 127,453	\$ 958	\$ (104,868)	\$ 32	\$ 900

(Continued)

KNOX COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017***

	Continuing Professional Training	Concealed Handgun License	WIA Programs	Common Pleas Special Project
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	3,705	0	90,505	0
Charges for Services	0	35,454	0	38,902
Licenses and Permits	0	54,127	0	0
Investment Earnings	0	0	0	0
Special Assessments	0	0	0	0
Fines and Forfeitures	0	0	0	0
All Other Revenue	0	557	10,900	303
Total Revenue	<u>3,705</u>	<u>90,138</u>	<u>101,405</u>	<u>39,205</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	60,619
Public Safety	8,743	96,473	0	435
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	217,381	0
Intergovernmental	0	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Total Expenditures	<u>8,743</u>	<u>96,473</u>	<u>217,381</u>	<u>61,054</u>
Excess (Deficiency) of Revenues Over Expenditures	(5,038)	(6,335)	(115,976)	(21,849)
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	(5,038)	(6,335)	(115,976)	(21,849)
Fund Balances at Beginning of Year	<u>12,320</u>	<u>24,266</u>	<u>349,746</u>	<u>37,613</u>
Fund Balances End of Year	<u>\$ 7,282</u>	<u>\$ 17,931</u>	<u>\$ 233,770</u>	<u>\$ 15,764</u>

KNOX COUNTY, OHIO

Supervision Fee	Parenting Seminar	Immobilized Vehicle	Commissary	Law Enforcement	Drug Enforcement
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0
11,931	4,830	280	38,170	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	38,273	526
423	53	0	0	0	0
<u>12,354</u>	<u>4,883</u>	<u>280</u>	<u>38,170</u>	<u>38,273</u>	<u>526</u>
0	0	0	0	0	0
15,112	7,769	0	0	0	0
0	0	2,510	52,058	15,882	15,607
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>15,112</u>	<u>7,769</u>	<u>2,510</u>	<u>52,058</u>	<u>15,882</u>	<u>15,607</u>
(2,758)	(2,886)	(2,230)	(13,888)	22,391	(15,081)
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(2,758)	(2,886)	(2,230)	(13,888)	22,391	(15,081)
10,538	4,218	2,688	18,587	4,799	22,266
<u>\$ 7,780</u>	<u>\$ 1,332</u>	<u>\$ 458</u>	<u>\$ 4,699</u>	<u>\$ 27,190</u>	<u>\$ 7,185</u>

(Continued)

KNOX COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017***

	Revolving Loan	Work Release	Social Security Incentives	K - 9
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0	0
Charges for Services	0	0	5,000	0
Licenses and Permits	0	0	0	0
Investment Earnings	1,118	0	0	0
Special Assessments	0	0	0	0
Fines and Forfeitures	0	0	0	0
All Other Revenue	1,500	0	0	12,058
Total Revenue	<u>2,618</u>	<u>0</u>	<u>5,000</u>	<u>12,058</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	2,965	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	2,431	0	0	0
Intergovernmental	0	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Total Expenditures	<u>2,431</u>	<u>0</u>	<u>2,965</u>	<u>0</u>
Excess (Deficiency) of Revenues Over Expenditures	187	0	2,035	12,058
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	187	0	2,035	12,058
Fund Balances at Beginning of Year	<u>62,854</u>	<u>1,327</u>	<u>3,813</u>	<u>0</u>
Fund Balances End of Year	<u>\$ 63,041</u>	<u>\$ 1,327</u>	<u>\$ 5,848</u>	<u>\$ 12,058</u>

KNOX COUNTY, OHIO

Community Mental Health	Senior Citizens	Total Nonmajor Special Revenue Funds
\$ 1,000,266	\$ 792,599	\$ 3,593,638
133,547	105,752	3,076,928
0	0	2,028,223
0	0	235,323
0	0	2,904
0	0	1,434
0	0	111,556
0	0	139,692
<u>1,133,813</u>	<u>898,351</u>	<u>9,189,698</u>
0	0	672,679
0	0	282,502
0	0	2,899,119
0	0	14,881
0	0	314,435
0	0	2,865,516
1,139,176	862,482	2,001,658
0	0	6,789
<u>0</u>	<u>0</u>	<u>35,000</u>
<u>1,139,176</u>	<u>862,482</u>	<u>9,092,579</u>
(5,363)	35,869	97,119
0	0	36,288
0	0	(4,451)
<u>0</u>	<u>0</u>	<u>31,837</u>
(5,363)	35,869	128,956
<u>10,355</u>	<u>13,110</u>	<u>4,312,315</u>
<u>\$ 4,992</u>	<u>\$ 48,979</u>	<u>\$ 4,441,271</u>

KNOX COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2017**

	<u>Bond Retirement</u>	<u>Ohio Water Development Authority</u>	<u>Total Nonmajor Debt Service Funds</u>
Assets:			
Cash and Cash Equivalents	\$ 65,507	\$ 180	\$ 65,687
Receivables:			
Leases	<u>459,000</u>	<u>0</u>	<u>459,000</u>
Total Assets	<u>\$ 524,507</u>	<u>\$ 180</u>	<u>\$ 524,687</u>
Liabilities:			
Matured Bonds and Interest Payable	<u>\$ 48,379</u>	<u>\$ 0</u>	<u>\$ 48,379</u>
Total Liabilities	<u>48,379</u>	<u>0</u>	<u>48,379</u>
Deferred Inflows of Resources:			
Unavailable Revenue	<u>459,000</u>	<u>0</u>	<u>459,000</u>
Total Deferred Inflows of Resources	<u>459,000</u>	<u>0</u>	<u>459,000</u>
Fund Balances:			
Restricted	<u>17,128</u>	<u>180</u>	<u>17,308</u>
Total Fund Balances	<u>17,128</u>	<u>180</u>	<u>17,308</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 524,507</u>	<u>\$ 180</u>	<u>\$ 524,687</u>

KNOX COUNTY, OHIO**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2017**

	<u>Bond Retirement</u>	<u>Ohio Water Development Authority</u>	<u>OPWC - Dan Amity Road</u>	<u>Total Nonmajor Debt Service Funds</u>
Revenues:				
All Other Revenue	\$ 213,572	\$ 0	\$ 71,161	\$ 284,733
Total Revenue	<u>213,572</u>	<u>0</u>	<u>71,161</u>	<u>284,733</u>
Expenditures:				
Current:				
Debt Service:				
Principal Retirement	1,050,000	0	71,161	1,121,161
Interest and Fiscal Charges	219,455	0	0	219,455
Total Expenditures	<u>1,269,455</u>	<u>0</u>	<u>71,161</u>	<u>1,340,616</u>
Excess (Deficiency) of Revenues Over Expenditures	(1,055,883)	0	0	(1,055,883)
Other Financing Sources (Uses):				
General Obligation Bonds Issued	5,000	0	0	5,000
Premium on General Obligation Bonds	108,493	0	0	108,493
Transfers In	987,289	0	0	987,289
Total Other Financing Sources (Uses)	<u>1,100,782</u>	<u>0</u>	<u>0</u>	<u>1,100,782</u>
Net Change in Fund Balances	44,899	0	0	44,899
Fund Balances at Beginning of Year	<u>(27,771)</u>	<u>180</u>	<u>0</u>	<u>(27,591)</u>
Fund Balances End of Year	<u>\$ 17,128</u>	<u>\$ 180</u>	<u>\$ 0</u>	<u>\$ 17,308</u>



KNOX COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2017**

	Permanent Improvement	Dog and Kennel Equipment	Children's Resource Center	Community Development Block Grant	Total Nonmajor Capital Projects Funds
Assets:					
Cash and Cash Equivalents	\$ 1,553,643	\$ 7,216	\$ 2,500,000	\$ 5,936	\$ 4,066,795
Receivables:					
Accounts	0	110	0	0	110
Intergovernmental	0	0	0	4,200	4,200
Total Assets	<u>\$ 1,553,643</u>	<u>\$ 7,326</u>	<u>\$ 2,500,000</u>	<u>\$ 10,136</u>	<u>\$ 4,071,105</u>
Liabilities:					
Accounts Payable	\$ 6,925	\$ 0	\$ 216,160	\$ 11,200	\$ 234,285
Total Liabilities	<u>6,925</u>	<u>0</u>	<u>216,160</u>	<u>11,200</u>	<u>234,285</u>
Fund Balances:					
Restricted	1,000,000	7,326	2,283,840	0	3,291,166
Assigned	546,718	0	0	0	546,718
Unassigned	0	0	0	(1,064)	(1,064)
Total Fund Balances	<u>1,546,718</u>	<u>7,326</u>	<u>2,283,840</u>	<u>(1,064)</u>	<u>3,836,820</u>
Total Liabilities and Fund Balances	<u>\$ 1,553,643</u>	<u>\$ 7,326</u>	<u>\$ 2,500,000</u>	<u>\$ 10,136</u>	<u>\$ 4,071,105</u>

KNOX COUNTY, OHIO**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2017**

	Permanent Improvement	Dog and Kennel Equipment	Children's Resource Center	Community Development Block Grant
Revenues:				
Intergovernmental Revenues	\$ 200,476	\$ 0	\$ 0	\$ 498,455
Investment Earnings	0	0	0	54
All Other Revenue	0	4,076	0	0
Total Revenue	<u>200,476</u>	<u>4,076</u>	<u>0</u>	<u>498,509</u>
Expenditures:				
Capital Outlay	847,785	6,840	216,160	513,975
Total Expenditures	<u>847,785</u>	<u>6,840</u>	<u>216,160</u>	<u>513,975</u>
Excess (Deficiency) of Revenues Over Expenditures	(647,309)	(2,764)	(216,160)	(15,466)
Other Financing Sources (Uses):				
Sale of Capital Assets	163,137	0	0	0
General Obligation Bonds Issued	1,000,000	0	2,500,000	0
Transfers In	236,396	0	0	0
Total Other Financing Sources (Uses)	<u>1,399,533</u>	<u>0</u>	<u>2,500,000</u>	<u>0</u>
Net Change in Fund Balances	752,224	(2,764)	2,283,840	(15,466)
Fund Balances at Beginning of Year	<u>794,494</u>	<u>10,090</u>	<u>0</u>	<u>14,402</u>
Fund Balances End of Year	<u>\$ 1,546,718</u>	<u>\$ 7,326</u>	<u>\$ 2,283,840</u>	<u>\$ (1,064)</u>

KNOX COUNTY, OHIO

<u>Engineering Projects</u>	<u>Total Nonmajor Capital Project Funds</u>
\$ 994,030	\$ 1,692,961
0	54
<u>0</u>	<u>4,076</u>
<u>994,030</u>	<u>1,697,091</u>
<u>994,030</u>	<u>2,578,790</u>
<u>994,030</u>	<u>2,578,790</u>
0	(881,699)
0	163,137
0	3,500,000
0	236,396
<u>0</u>	<u>3,899,533</u>
0	3,017,834
0	818,986
<u>\$ 0</u>	<u>\$ 3,836,820</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2017**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 8,943,600	\$ 8,943,600	\$ 10,152,488	\$ 1,208,888
Intergovernmental Revenues	1,884,300	2,120,696	2,269,218	148,522
Charges for Services	1,724,128	1,724,128	1,656,916	(67,212)
Licenses and Permits	4,100	4,100	4,577	477
Investment Earnings	200,000	200,000	417,992	217,992
Fines and Forfeitures	76,000	76,000	42,151	(33,849)
All Other Revenues	341,100	338,830	682,169	343,339
Total Revenues	13,173,228	13,407,354	15,225,511	1,818,157
Expenditures:				
General Government - Legislative and Executive:				
Commissioners:				
Personal Services	494,454	474,830	457,035	17,795
Materials and Supplies	185,600	281,251	267,208	14,043
Contractual Services	312,140	430,285	398,170	32,115
Other Expenditures	349,362	331,895	330,641	1,254
Total Commissioners	1,341,556	1,518,261	1,453,054	65,207
County Microfilming:				
Personal Services	28,600	28,600	28,363	237
Total County Microfilming	28,600	28,600	28,363	237
Safe/Loss:				
Personal Services	61,550	61,550	60,277	1,273
Materials and Supplies	1,000	1,000	768	232
Contractual Services	300	200	68	132
Other Expenditures	900	1,000	950	50
Total Safe/Loss	63,750	63,750	62,063	1,687
Regional Planning Commission:				
Contractual Services	26,000	26,000	26,000	0
Total Regional Planning Commission	26,000	26,000	26,000	0

(Continued)

KNOX COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Auditor:				
Personal Services	207,340	207,340	202,344	4,996
Materials and Supplies	6,076	6,076	4,164	1,912
Contractual Services	27,563	27,563	24,732	2,831
Other Expenditures	4,715	4,715	4,691	24
Total Auditor	<u>245,694</u>	<u>245,694</u>	<u>235,931</u>	<u>9,763</u>
Treasurer:				
Personal Services	132,691	129,841	128,600	1,241
Materials and Supplies	11,016	12,016	11,924	92
Contractual Services	5,977	6,327	6,151	176
Other Expenditures	2,650	3,050	3,030	20
Total Treasurer	<u>152,334</u>	<u>151,234</u>	<u>149,705</u>	<u>1,529</u>
Prosecuting Attorney:				
Personal Services	392,063	397,698	395,929	1,769
Materials and Supplies	3,500	3,800	3,798	2
Contractual Services	45,310	44,646	44,645	1
Other Expenditures	3,500	3,864	3,864	0
Total Prosecuting Attorney	<u>444,373</u>	<u>450,008</u>	<u>448,236</u>	<u>1,772</u>
Bureau of Inspection:				
Contractual Services	97,861	97,861	92,860	5,001
Total Bureau of Inspection	<u>97,861</u>	<u>97,861</u>	<u>92,860</u>	<u>5,001</u>
Data Processing Board:				
Contractual Services	127,727	145,769	138,746	7,023
Other Expenditures	0	2,050	2,050	0
Total Data Processing Board	<u>127,727</u>	<u>147,819</u>	<u>140,796</u>	<u>7,023</u>
Board of Elections:				
Personal Services	294,280	316,956	314,183	2,773
Materials and Supplies	8,000	8,905	8,799	106
Contractual Services	82,725	121,008	120,225	783
Other Expenditures	4,500	5,050	5,011	39
Total Board of Elections	<u>389,505</u>	<u>451,919</u>	<u>448,218</u>	<u>3,701</u>

(Continued)

KNOX COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Maintenance and Operation:				
Personal Services	273,100	304,919	301,710	3,209
Materials and Supplies	108,872	118,872	107,330	11,542
Contractual Services	747,726	739,226	611,068	128,158
Other Expenditures	17,725	20,825	18,463	2,362
Total Maintenance and Operation	<u>1,147,423</u>	<u>1,183,842</u>	<u>1,038,571</u>	<u>145,271</u>
Recorder:				
Personal Services	160,149	160,148	158,718	1,430
Total Recorder	<u>160,149</u>	<u>160,148</u>	<u>158,718</u>	<u>1,430</u>
Insurance, Pension and Taxes:				
Contractual Services	2,075,406	1,810,365	1,762,282	48,083
Total Insurance, Pension and Taxes	<u>2,075,406</u>	<u>1,810,365</u>	<u>1,762,282</u>	<u>48,083</u>
Agriculture:				
Contractual Services	410,760	444,118	444,118	0
Total Agriculture	<u>410,760</u>	<u>444,118</u>	<u>444,118</u>	<u>0</u>
Bike Path:				
Contractual Services	5,598	5,598	0	5,598
Total Bike Path	<u>5,598</u>	<u>5,598</u>	<u>0</u>	<u>5,598</u>
Total General Government - Legislative and Executive	<u>6,716,736</u>	<u>6,785,217</u>	<u>6,488,915</u>	<u>296,302</u>
General Government - Judicial:				
Court of Appeals:				
Contractual Services	13,000	9,055	9,055	0
Total Court of Appeals	<u>13,000</u>	<u>9,055</u>	<u>9,055</u>	<u>0</u>
Common Pleas Court:				
Personal Services	421,146	424,603	424,175	428
Materials and Supplies	9,201	9,770	9,577	193
Contractual Services	16,950	46,326	45,477	849
Other Expenditures	14,545	28,545	27,014	1,531
Total Common Pleas Court	<u>461,842</u>	<u>509,244</u>	<u>506,243</u>	<u>3,001</u>

(Continued)

KNOX COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Jury Commission:				
Personal Services	2,340	2,340	2,307	33
Contractual Services	500	500	0	500
Total Jury Commission	<u>2,840</u>	<u>2,840</u>	<u>2,307</u>	<u>533</u>
Juvenile Court:				
Materials and Supplies	4,500	5,600	5,508	92
Contractual Services	2,657	2,107	2,107	0
Other Expenditures	6,000	6,710	6,708	2
Total Juvenile Court	<u>13,157</u>	<u>14,417</u>	<u>14,323</u>	<u>94</u>
Juvenile Probation:				
Personal Services	304,700	286,320	283,561	2,759
Materials and Supplies	12,000	0	0	0
Contractual Services	268,747	313,207	312,988	219
Other Expenditures	15,000	0	0	0
Total Juvenile Probation	<u>600,447</u>	<u>599,527</u>	<u>596,549</u>	<u>2,978</u>
Probate Court:				
Personal Services	93,050	94,550	93,815	735
Materials and Supplies	5,500	5,500	5,500	0
Contractual Services	25,447	24,497	20,485	4,012
Other Expenditures	2,500	1,950	1,939	11
Total Probate Court	<u>126,497</u>	<u>126,497</u>	<u>121,739</u>	<u>4,758</u>
Clerk of Courts:				
Personal Services	140,393	154,658	153,633	1,025
Materials and Supplies	8,000	7,475	4,679	2,796
Contractual Services	7,671	7,671	6,466	1,205
Other Expenditures	2,000	2,000	1,138	862
Total Clerk of Courts	<u>158,064</u>	<u>171,804</u>	<u>165,916</u>	<u>5,888</u>
Municipal Court:				
Personal Services	126,500	131,000	120,089	10,911
Contractual Services	15,750	18,750	16,062	2,688
Total Municipal Court	<u>142,250</u>	<u>149,750</u>	<u>136,151</u>	<u>13,599</u>

(Continued)

KNOX COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Public Defender:				
Personal Services	442,385	453,485	446,834	6,651
Materials and Supplies	2,791	4,791	4,349	442
Contractual Services	13,423	13,423	11,237	2,186
Other Expenditures	1,500	2,700	2,099	601
Total Public Defender	<u>460,099</u>	<u>474,399</u>	<u>464,519</u>	<u>9,880</u>
Total General Government - Judicial	<u>1,978,196</u>	<u>2,057,533</u>	<u>2,016,802</u>	<u>40,731</u>
Public Safety:				
Sheriff:				
Personal Services	2,169,234	2,166,134	2,116,619	49,515
Materials and Supplies	34,023	34,023	33,992	31
Contractual Services	222,878	244,944	244,254	690
Other Expenditures	32,825	42,125	34,558	7,567
Total Sheriff	<u>2,458,960</u>	<u>2,487,226</u>	<u>2,429,423</u>	<u>57,803</u>
Jail:				
Personal Services	1,699,100	1,699,100	1,677,745	21,355
Materials and Supplies	5,000	5,000	4,982	18
Contractual Services	689,806	665,806	577,932	87,874
Other Expenditures	3,000	3,000	3,000	0
Total Jail	<u>2,396,906</u>	<u>2,372,906</u>	<u>2,263,659</u>	<u>109,247</u>
Coroner:				
Personal Services	76,984	81,084	80,608	476
Materials and Supplies	1,500	1,900	1,128	772
Contractual Services	75,840	82,840	78,994	3,846
Other Expenditures	1,660	1,660	1,622	38
Total Coroner	<u>155,984</u>	<u>167,484</u>	<u>162,352</u>	<u>5,132</u>
Total Public Safety	<u>5,011,850</u>	<u>5,027,616</u>	<u>4,855,434</u>	<u>172,182</u>
Public Works:				
Map Department:				
Personal Services	74,750	74,750	74,220	530
Materials and Supplies	2,000	2,000	1,434	566
Other Expenditures	2,300	2,300	2,300	0
Total Map Department	<u>79,050</u>	<u>79,050</u>	<u>77,954</u>	<u>1,096</u>

(Continued)

KNOX COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Buildings and Grounds:				
Contractual Services	150,000	25,551	25,551	0
Total Buildings and Grounds	150,000	25,551	25,551	0
Total Public Works	229,050	104,601	103,505	1,096
Health:				
Vital Statistics:				
Other Expenditures	1,000	1,000	803	197
Total Vital Statistics	1,000	1,000	803	197
Other Health:				
Other Expenditures	131,172	131,172	131,172	0
Total Other Health	131,172	131,172	131,172	0
Humane Society:				
Personal Services	8,730	9,730	8,653	1,077
Materials and Supplies	950	0	0	0
Contractual Services	5,600	4,510	1,514	2,996
Other Expenditures	3,297	4,797	3,822	975
Total Humane Society	18,577	19,037	13,989	5,048
Animal Control Officer:				
Personal Services	62,650	48,654	45,752	2,902
Other Expenditures	6,377	6,377	4,973	1,404
Total Animal Control Officer	69,027	55,031	50,725	4,306
Total Health	219,776	206,240	196,689	9,551
Human Services:				
Soldiers Relief:				
Personal Services	43,700	38,900	37,388	1,512
Materials and Supplies	12,000	12,000	11,764	236
Contractual Services	212,000	181,000	178,729	2,271
Total Soldiers Relief	267,700	231,900	227,881	4,019

(Continued)

KNOX COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2017**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Veterans Relief:				
Personal Services	320,400	320,400	306,545	13,855
Contractual Services	64,400	82,400	77,817	4,583
Other Expenditures	14,900	22,900	20,951	1,949
Total Veterans Relief	399,700	425,700	405,313	20,387
Total Human Services	667,400	657,600	633,194	24,406
Capital Outlay	410,167	476,533	462,488	14,045
Total Expenditures	15,233,175	15,315,340	14,757,027	558,313
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,059,947)	(1,907,986)	468,484	2,376,470
Other Financing Sources (Uses):				
Other Financing Uses	(134,697)	(134,697)	(124,328)	10,369
Transfers In	150,000	150,000	104,451	(45,549)
Transfers Out	(987,040)	(1,136,498)	(1,104,603)	31,895
Advances In	0	0	99,285	99,285
Advances Out	0	(2,500)	(2,500)	0
Total Other Financing Sources (Uses)	(971,737)	(1,123,695)	(1,027,695)	96,000
Net Change in Fund Balance	(3,031,684)	(3,031,681)	(559,211)	2,472,470
Fund Balance at Beginning of Year	2,782,710	2,782,710	2,782,710	0
Prior Year Encumbrances	703,587	703,587	703,587	0
Fund Balance at End of Year	\$ 454,613	\$ 454,616	\$ 2,927,086	\$ 2,472,470

KNOX COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – Special Revenue Fund
For the Year Ended December 31, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 3,330,000	\$ 3,330,000	\$ 4,235,220	\$ 905,220
All Other Revenues	351,180	351,180	104,602	(246,578)
Total Revenues	<u>3,681,180</u>	<u>3,681,180</u>	<u>4,339,822</u>	<u>658,642</u>
Expenditures:				
Human Services:				
Personal Services	3,602,850	3,479,177	3,306,632	172,545
Materials and Supplies	103,474	103,474	81,192	22,282
Contractual Services	1,227,714	1,270,608	1,221,129	49,479
Other Expenditures	469,986	550,765	482,861	67,904
Capital Outlay	74,350	74,350	48,846	25,504
Total Expenditures	<u>5,478,374</u>	<u>5,478,374</u>	<u>5,140,660</u>	<u>337,714</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,797,194)	(1,797,194)	(800,838)	996,356
Other Financing Sources (Uses):				
Transfers In	120,000	120,000	124,088	4,088
Transfers Out	(290,000)	(290,000)	(279,458)	10,542
Advances In	0	0	340,736	340,736
Total Other Financing Sources (Uses)	<u>(170,000)</u>	<u>(170,000)</u>	<u>185,366</u>	<u>355,366</u>
Net Change in Fund Balance	(1,967,194)	(1,967,194)	(615,472)	1,351,722
Fund Balance at Beginning of Year	1,788,465	1,788,465	1,788,465	0
Prior Year Encumbrances	494,374	494,374	494,374	0
Fund Balance at End of Year	<u>\$ 315,645</u>	<u>\$ 315,645</u>	<u>\$ 1,667,367</u>	<u>\$ 1,351,722</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – Special Revenue Fund
For the Year Ended December 31, 2017**

MOTOR VEHICLE AND GASOLINE TAX FUND

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 5,040,000	\$ 5,040,000	\$ 5,272,786	\$ 232,786
Charges for Services	4,000	4,000	20,720	16,720
Investment Earnings	3,000	3,000	593	(2,407)
Fines and Forfeitures	9,000	9,000	13,437	4,437
All Other Revenues	15,500	15,500	91,025	75,525
Total Revenues	<u>5,071,500</u>	<u>5,071,500</u>	<u>5,398,561</u>	<u>327,061</u>
Expenditures:				
Public Works:				
Personal Services	2,442,316	2,427,917	2,275,922	151,995
Materials and Supplies	1,002,012	1,065,866	1,026,940	38,926
Contractual Services	1,325,173	1,273,938	1,240,736	33,202
Other Expenditures	35,072	35,072	32,435	2,637
Intergovernmental	142,160	147,160	144,031	3,129
Capital Outlay	215,314	478,110	475,807	2,303
Total Expenditures	<u>5,162,047</u>	<u>5,428,063</u>	<u>5,195,871</u>	<u>232,192</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(90,547)	(356,563)	202,690	559,253
Fund Balance at Beginning of Year	724,172	724,172	724,172	0
Prior Year Encumbrances	90,547	90,547	90,547	0
Fund Balance at End of Year	<u>\$ 724,172</u>	<u>\$ 458,156</u>	<u>\$ 1,017,409</u>	<u>\$ 559,253</u>

KNOX COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – Special Revenue Fund
For the Year Ended December 31, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 905,500	\$ 905,500	\$ 963,036	\$ 57,536
Intergovernmental Revenues	507,497	1,703,719	2,250,318	546,599
Charges for Services	170,750	170,750	69,523	(101,227)
All Other Revenues	218,205	218,205	15,381	(202,824)
Total Revenues	<u>1,801,952</u>	<u>2,998,174</u>	<u>3,298,258</u>	<u>300,084</u>
Expenditures:				
Human Services:				
Personal Services	1,412,100	1,411,404	1,305,766	105,638
Materials and Supplies	4,500	2,944	469	2,475
Contractual Services	1,945,994	3,145,398	2,882,744	262,654
Other Expenditures	426,336	426,336	367,793	58,543
Capital Outlay	10,000	9,071	1,396	7,675
Total Expenditures	<u>3,798,930</u>	<u>4,995,153</u>	<u>4,558,168</u>	<u>436,985</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,996,978)	(1,996,979)	(1,259,910)	737,069
Fund Balance at Beginning of Year	1,573,560	1,573,560	1,573,560	0
Prior Year Encumbrances	435,430	435,430	435,430	0
Fund Balance at End of Year	<u>\$ 12,012</u>	<u>\$ 12,011</u>	<u>\$ 749,080</u>	<u>\$ 737,069</u>

KNOX COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – Special Revenue Fund
For the Year Ended December 31, 2017**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
DEVELOPMENT DISABILITIES FUND				
Revenues:				
Taxes	\$ 3,882,100	\$ 3,882,100	\$ 4,117,480	\$ 235,380
Intergovernmental Revenues	4,347,364	4,347,364	4,312,108	(35,256)
All Other Revenues	342,840	342,840	239,054	(103,786)
Total Revenues	<u>8,572,304</u>	<u>8,572,304</u>	<u>8,668,642</u>	<u>96,338</u>
Expenditures:				
Human Services:				
Personal Services	2,663,296	2,667,796	2,392,007	275,789
Materials and Supplies	396,743	368,994	78,787	290,207
Contractual Services	6,806,889	6,852,889	5,933,896	918,993
Other Expenditures	30,000	30,000	21,542	8,458
Capital Outlay	113,950	148,950	90,481	58,469
Total Expenditures	<u>10,010,878</u>	<u>10,068,629</u>	<u>8,516,713</u>	<u>1,551,916</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,438,574)	(1,496,325)	151,929	1,648,254
Fund Balance at Beginning of Year	7,723,636	7,723,636	7,723,636	0
Prior Year Encumbrances	4,134	4,134	4,134	0
Fund Balance at End of Year	<u>\$ 6,289,196</u>	<u>\$ 6,231,445</u>	<u>\$ 7,879,699</u>	<u>\$ 1,648,254</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017**

DOG AND KENNEL FUND

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 28,400	\$ 28,400	\$ 26,006	\$ (2,394)
Licenses and Permits	176,000	176,000	180,894	4,894
Fines and Forfeitures	2,000	2,000	2,735	735
All Other Revenues	1,200	1,200	1,485	285
Total Revenues	<u>207,600</u>	<u>207,600</u>	<u>211,120</u>	<u>3,520</u>
Expenditures:				
Health:				
Personal Services	166,000	164,700	140,886	23,814
Materials and Supplies	24,932	26,232	19,408	6,824
Contractual Services	91,766	92,591	72,422	20,169
Other Expenditures	7,458	6,883	6,316	567
Capital Outlay	3,613	3,363	2,814	549
Total Expenditures	<u>293,769</u>	<u>293,769</u>	<u>241,846</u>	<u>51,923</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(86,169)	(86,169)	(30,726)	55,443
Fund Balance at Beginning of Year	72,518	72,518	72,518	0
Prior Year Encumbrances	19,269	19,269	19,269	0
Fund Balance at End of Year	<u>\$ 5,618</u>	<u>\$ 5,618</u>	<u>\$ 61,061</u>	<u>\$ 55,443</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 7,300	\$ 7,300	\$ 7,871	\$ 571
All Other Revenues	200	200	0	(200)
Total Revenues	<u>7,500</u>	<u>7,500</u>	<u>7,871</u>	<u>371</u>
Expenditures:				
General Government - Judicial:				
Contractual Services	<u>7,681</u>	<u>7,681</u>	<u>6,040</u>	<u>1,641</u>
Total Expenditures	<u>7,681</u>	<u>7,681</u>	<u>6,040</u>	<u>1,641</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(181)	(181)	1,831	2,012
Fund Balance at Beginning of Year	<u>181</u>	<u>181</u>	<u>181</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,012</u>	<u>\$ 2,012</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 1,000	\$ 1,000	\$ 1,167	\$ 167
Total Revenues	<u>1,000</u>	<u>1,000</u>	<u>1,167</u>	<u>167</u>
Expenditures:				
General Government - Judicial:				
Other Expenditures	<u>9,041</u>	<u>9,041</u>	<u>0</u>	<u>9,041</u>
Total Expenditures	<u>9,041</u>	<u>9,041</u>	<u>0</u>	<u>9,041</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,041)	(8,041)	1,167	9,208
Fund Balance at Beginning of Year	<u>8,041</u>	<u>8,041</u>	<u>8,041</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 9,208</u>	<u>\$ 9,208</u>

KNOX COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 78,900	\$ 78,900	\$ 80,163	\$ 1,263
Investment Earnings	20	20	1,704	1,684
All Other Revenues	100	100	0	(100)
Total Revenues	<u>79,020</u>	<u>79,020</u>	<u>81,867</u>	<u>2,847</u>
Expenditures:				
General Government - Judicial:				
Materials and Supplies	7,700	7,700	1,700	6,000
Contractual Services	7,453	7,453	4,113	3,340
Other Expenditures	34,245	34,245	32,244	2,001
Capital Outlay	200,351	210,551	62,386	148,165
Total Expenditures	<u>249,749</u>	<u>259,949</u>	<u>100,443</u>	<u>159,506</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(170,729)	(180,929)	(18,576)	162,353
Fund Balance at Beginning of Year	180,705	180,705	180,705	0
Prior Year Encumbrances	1,945	1,945	1,945	0
Fund Balance at End of Year	<u>\$ 11,921</u>	<u>\$ 1,721</u>	<u>\$ 164,074</u>	<u>\$ 162,353</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 43,000	\$ 43,000	\$ 41,629	\$ (1,371)
Total Revenues	<u>43,000</u>	<u>43,000</u>	<u>41,629</u>	<u>(1,371)</u>
Expenditures:				
General Government - Legislative and Executive:				
Contractual Services	39,198	39,198	32,237	6,961
Other Expenditures	5,002	5,002	4,096	906
Capital Outlay	<u>5,000</u>	<u>5,000</u>	<u>575</u>	<u>4,425</u>
Total Expenditures	<u>49,200</u>	<u>49,200</u>	<u>36,908</u>	<u>12,292</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,200)	(6,200)	4,721	10,921
Fund Balance at Beginning of Year	6,198	6,198	6,198	0
Prior Year Encumbrances	<u>2</u>	<u>2</u>	<u>2</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 10,921</u>	<u>\$ 10,921</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 3,200	\$ 3,200	\$ 3,369	\$ 169
Total Revenues	<u>3,200</u>	<u>3,200</u>	<u>3,369</u>	<u>169</u>
Expenditures:				
General Government - Judicial:				
Other Expenditures	<u>8,551</u>	<u>8,551</u>	<u>4,002</u>	<u>4,549</u>
Total Expenditures	<u>8,551</u>	<u>8,551</u>	<u>4,002</u>	<u>4,549</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(5,351)	(5,351)	(633)	4,718
Fund Balance at Beginning of Year	<u>5,351</u>	<u>5,351</u>	<u>5,351</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 4,718</u>	<u>\$ 4,718</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
All Other Revenues	\$ 0	\$ 0	\$ 53	\$ 53
Total Revenues	<u>0</u>	<u>0</u>	<u>53</u>	<u>53</u>
Expenditures:				
Public Safety:				
Other Expenditures	<u>1,325</u>	<u>1,325</u>	<u>0</u>	<u>1,325</u>
Total Expenditures	<u>1,325</u>	<u>1,325</u>	<u>0</u>	<u>1,325</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(1,325)	(1,325)	53	1,378
Fund Balance at Beginning of Year	<u>1,325</u>	<u>1,325</u>	<u>1,325</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,378</u>	<u>\$ 1,378</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Fines and Forfeitures	\$ 39,900	\$ 39,900	\$ 39,583	\$ (317)
All Other Revenues	100	100	8,311	8,211
Total Revenues	<u>40,000</u>	<u>40,000</u>	<u>47,894</u>	<u>7,894</u>
Expenditures:				
Public Safety:				
Personal Services	23,550	23,550	(29)	23,579
Other Expenditures	<u>89,837</u>	<u>89,837</u>	<u>21,675</u>	<u>68,162</u>
Total Expenditures	<u>113,387</u>	<u>113,387</u>	<u>21,646</u>	<u>91,741</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(73,387)	(73,387)	26,248	99,635
Fund Balance at Beginning of Year	<u>73,387</u>	<u>73,387</u>	<u>73,387</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 99,635</u>	<u>\$ 99,635</u>

KNOX COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017****JUVENILE COURT SOCIAL WORKERS FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 75	\$ 75	\$ 0	\$ (75)
All Other Revenues	<u>5,000</u>	<u>5,000</u>	<u>841</u>	<u>(4,159)</u>
Total Revenues	<u>5,075</u>	<u>5,075</u>	<u>841</u>	<u>(4,234)</u>
Expenditures:				
Public Safety:				
Contractual Services	1,736	1,736	0	1,736
Other Expenditures	<u>56,858</u>	<u>56,858</u>	<u>1,320</u>	<u>55,538</u>
Total Expenditures	<u>58,594</u>	<u>58,594</u>	<u>1,320</u>	<u>57,274</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(53,519)	(53,519)	(479)	53,040
Fund Balance at Beginning of Year	<u>53,519</u>	<u>53,519</u>	<u>53,519</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 53,040</u>	<u>\$ 53,040</u>

KNOX COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 63,104	\$ 63,104	\$ 30,000	\$ (33,104)
All Other Revenues	0	0	117	117
Total Revenues	<u>63,104</u>	<u>63,104</u>	<u>30,117</u>	<u>(32,987)</u>
Expenditures:				
General Government - Judicial:				
Personal Services	<u>21,104</u>	<u>51,070</u>	<u>49,938</u>	<u>1,132</u>
Total Expenditures	<u>21,104</u>	<u>51,070</u>	<u>49,938</u>	<u>1,132</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	42,000	12,034	(19,821)	(31,855)
Other Financing Sources (Uses):				
Advances In	<u>21,313</u>	<u>21,313</u>	<u>0</u>	<u>(21,313)</u>
Total Other Financing Sources (Uses)	<u>21,313</u>	<u>21,313</u>	<u>0</u>	<u>(21,313)</u>
Net Change in Fund Balance	63,313	33,347	(19,821)	(53,168)
Fund Balance at Beginning of Year	<u>22,949</u>	<u>22,949</u>	<u>22,949</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 86,262</u>	<u>\$ 56,296</u>	<u>\$ 3,128</u>	<u>\$ (53,168)</u>

KNOX COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 0	\$ 53,828	\$ 53,828	\$ 0
Total Revenues	<u>0</u>	<u>53,828</u>	<u>53,828</u>	<u>0</u>
Expenditures:				
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	0	53,828	53,828	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 53,828</u>	<u>\$ 53,828</u>	<u>\$ 0</u>

KNOX COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 0	\$ 10,000	\$ 12,500	\$ 2,500
Total Revenues	<u>0</u>	<u>10,000</u>	<u>12,500</u>	<u>2,500</u>
Expenditures:				
Public Safety:				
Personal Services	0	9,984	5,227	4,757
Other Expenditures	<u>0</u>	<u>16</u>	<u>16</u>	<u>0</u>
Total Expenditures	<u>0</u>	<u>10,000</u>	<u>5,243</u>	<u>4,757</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	7,257	7,257
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 7,257</u>	<u>\$ 7,257</u>

KNOX COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017***

AUTOMATED TITLE PROCESSING FUND

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 370,000	\$ 370,000	\$ 428,397	\$ 58,397
All Other Revenues	200	200	1,937	1,737
Total Revenues	<u>370,200</u>	<u>370,200</u>	<u>430,334</u>	<u>60,134</u>
Expenditures:				
General Government - Judicial:				
Personal Services	267,100	253,100	242,269	10,831
Materials and Supplies	9,100	10,750	9,617	1,133
Contractual Services	35,064	34,514	33,757	757
Other Expenditures	5,675	8,575	7,787	788
Capital Outlay	0	10,000	9,019	981
Total Expenditures	<u>316,939</u>	<u>316,939</u>	<u>302,449</u>	<u>14,490</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	53,261	53,261	127,885	74,624
Other Financing Sources (Uses):				
Transfers Out	<u>(100,000)</u>	<u>(100,000)</u>	<u>(100,000)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(100,000)</u>	<u>(100,000)</u>	<u>(100,000)</u>	<u>0</u>
Net Change in Fund Balance	(46,739)	(46,739)	27,885	74,624
Fund Balance at Beginning of Year	62,227	62,227	62,227	0
Prior Year Encumbrances	9,439	9,439	9,439	0
Fund Balance at End of Year	<u>\$ 24,927</u>	<u>\$ 24,927</u>	<u>\$ 99,551</u>	<u>\$ 74,624</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:				
Public Safety:				
Contractual Services	<u>195</u>	<u>195</u>	<u>195</u>	<u>0</u>
Total Expenditures	<u>195</u>	<u>195</u>	<u>195</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(195)	(195)	(195)	0
Fund Balance at Beginning of Year	<u>195</u>	<u>195</u>	<u>195</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Fines and Forfeitures	\$ 40,000	\$ 40,000	\$ 31,767	\$ (8,233)
All Other Revenues	0	0	17	17
Total Revenues	<u>40,000</u>	<u>40,000</u>	<u>31,784</u>	<u>(8,216)</u>
Expenditures:				
General Government - Judicial:				
Personal Services	1,725	1,975	1,522	453
Materials and Supplies	6,112	5,862	1,717	4,145
Contractual Services	53,959	53,959	46,831	7,128
Other Expenditures	1,000	1,000	0	1,000
Capital Outlay	1,500	1,500	0	1,500
Total Expenditures	<u>64,296</u>	<u>64,296</u>	<u>50,070</u>	<u>14,226</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(24,296)	(24,296)	(18,286)	6,010
Fund Balance at Beginning of Year	20,752	20,752	20,752	0
Prior Year Encumbrances	3,571	3,571	3,571	0
Fund Balance at End of Year	<u>\$ 27</u>	<u>\$ 27</u>	<u>\$ 6,037</u>	<u>\$ 6,010</u>

KNOX COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 181,000	\$ 181,000	\$ 99,525	\$ (81,475)
All Other Revenues	10,500	10,500	1,604	(8,896)
Total Revenues	<u>191,500</u>	<u>191,500</u>	<u>101,129</u>	<u>(90,371)</u>
Expenditures:				
General Government - Legislative and Executive:				
Personal Services	138,910	137,410	121,084	16,326
Materials and Supplies	4,275	5,775	5,205	570
Contractual Services	43,727	43,727	9,887	33,840
Other Expenditures	20,720	20,720	8,798	11,922
Capital Outlay	1,000	1,000	954	46
Total Expenditures	<u>208,632</u>	<u>208,632</u>	<u>145,928</u>	<u>62,704</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(17,132)	(17,132)	(44,799)	(27,667)
Fund Balance at Beginning of Year	123,742	123,742	123,742	0
Prior Year Encumbrances	13,722	13,722	13,722	0
Fund Balance at End of Year	<u>\$ 120,332</u>	<u>\$ 120,332</u>	<u>\$ 92,665</u>	<u>\$ (27,667)</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017**

VOCA AND SVAA GRANT FUND				
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 48,096	\$ 52,731	\$ 52,599	\$ (132)
All Other Revenues	0	0	473	473
Total Revenues	<u>48,096</u>	<u>52,731</u>	<u>53,072</u>	<u>341</u>
Expenditures:				
General Government - Legislative and Executive:				
Personal Services	56,807	64,292	63,917	375
Materials and Supplies	591	608	602	6
Contractual Services	1,680	1,863	1,788	75
Other Expenditures	1,100	1,100	1,077	23
Total Expenditures	<u>60,178</u>	<u>67,863</u>	<u>67,384</u>	<u>479</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,082)	(15,132)	(14,312)	820
Other Financing Sources (Uses):				
Transfers In	11,361	11,361	12,288	927
Total Other Financing Sources (Uses)	<u>11,361</u>	<u>11,361</u>	<u>12,288</u>	<u>927</u>
Net Change in Fund Balance	(721)	(3,771)	(2,024)	1,747
Fund Balance at Beginning of Year	5,128	5,128	5,128	0
Prior Year Encumbrances	720	720	720	0
Fund Balance at End of Year	<u>\$ 5,127</u>	<u>\$ 2,077</u>	<u>\$ 3,824</u>	<u>\$ 1,747</u>

KNOX COUNTY, OHIO***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive Negative
Revenues:				
Intergovernmental Revenues	\$ 22,940	\$ 22,940	\$ 22,857	\$ (83)
All Other Revenues	20	20	0	(20)
Total Revenues	<u>22,960</u>	<u>22,960</u>	<u>22,857</u>	<u>(103)</u>
Expenditures:				
Public Safety:				
Personal Services	21,711	18,652	18,038	614
Other Expenditures	0	2,578	1,652	926
Capital Outlay	3,000	3,481	3,481	0
Total Expenditures	<u>24,711</u>	<u>24,711</u>	<u>23,171</u>	<u>1,540</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,751)	(1,751)	(314)	1,437
Other Financing Sources (Uses):				
Transfers In	1,300	1,300	0	(1,300)
Total Other Financing Sources (Uses)	<u>1,300</u>	<u>1,300</u>	<u>0</u>	<u>(1,300)</u>
Net Change in Fund Balance	(451)	(451)	(314)	137
Fund Balance at Beginning of Year	451	451	451	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 137</u>	<u>\$ 137</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017**

INDIGENT DRIVERS MONITORING FUND

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 0	\$ 0	\$ 50	\$ 50
Total Revenues	<u>0</u>	<u>0</u>	<u>50</u>	<u>50</u>
Expenditures:				
General Government - Judicial:				
Capital Outlay	250	250	0	250
Total Expenditures	<u>250</u>	<u>250</u>	<u>0</u>	<u>250</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(250)	(250)	50	300
Fund Balance at Beginning of Year	250	250	250	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 300</u>	<u>\$ 300</u>

KNOX COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 61,870	\$ 61,870	\$ 59,370	\$ (2,500)
Total Revenues	<u>61,870</u>	<u>61,870</u>	<u>59,370</u>	<u>(2,500)</u>
Expenditures:				
Public Safety:				
Personal Services	73,370	60,870	51,010	9,860
Materials and Supplies	0	1,800	270	1,530
Contractual Services	0	700	0	700
Other Expenditures	0	10,000	10,000	0
Capital Outlay	283	283	0	283
Total Expenditures	<u>73,653</u>	<u>73,653</u>	<u>61,280</u>	<u>12,373</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,783)	(11,783)	(1,910)	9,873
Fund Balance at Beginning of Year	<u>11,783</u>	<u>11,783</u>	<u>11,783</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 9,873</u>	<u>\$ 9,873</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 0	\$ 78,168	\$ 39,084	\$ (39,084)
Total Revenues	<u>0</u>	<u>78,168</u>	<u>39,084</u>	<u>(39,084)</u>
Expenditures:				
Public Safety:				
Personal Services	0	70,300	13,937	56,363
Materials and Supplies	0	3,868	3,686	182
Contractual Services	0	1,000	880	120
Capital Outlay	0	3,000	2,236	764
Total Expenditures	<u>0</u>	<u>78,168</u>	<u>20,739</u>	<u>57,429</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	0	0	18,345	18,345
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 18,345</u>	<u>\$ 18,345</u>

KNOX COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 1,500,000	\$ 1,500,000	\$ 1,809,278	\$ 309,278
Intergovernmental Revenues	125,000	125,000	142,097	17,097
All Other Revenues	5,000	5,000	20,460	15,460
Total Revenues	<u>1,630,000</u>	<u>1,630,000</u>	<u>1,971,835</u>	<u>341,835</u>
Expenditures:				
Public Safety:				
Personal Services	1,491,525	1,503,525	1,443,571	59,954
Materials and Supplies	6,000	7,000	5,698	1,302
Contractual Services	278,058	278,058	208,195	69,863
Other Expenditures	116,541	103,444	66,333	37,111
Capital Outlay	409,777	409,776	356,385	53,391
Debt Service:				
Principal Retirement	<u>43,652</u>	<u>43,750</u>	<u>43,750</u>	<u>0</u>
Total Expenditures	<u>2,345,553</u>	<u>2,345,553</u>	<u>2,123,932</u>	<u>221,621</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(715,553)	(715,553)	(152,097)	563,456
Other Financing Sources (Uses):				
Advances Out	<u>(94,285)</u>	<u>(94,285)</u>	<u>(94,285)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(94,285)</u>	<u>(94,285)</u>	<u>(94,285)</u>	<u>0</u>
Net Change in Fund Balance	(809,838)	(809,838)	(246,382)	563,456
Fund Balance at Beginning of Year	447,453	447,453	447,453	0
Prior Year Encumbrances	362,385	362,385	362,385	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 563,456</u>	<u>\$ 563,456</u>

KNOX COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 69,500	\$ 69,500	\$ 69,954	\$ 454
All Other Revenues	500	500	451	(49)
Total Revenues	<u>70,000</u>	<u>70,000</u>	<u>70,405</u>	<u>405</u>
Expenditures:				
Health:				
Personal Services	48,300	48,500	45,414	3,086
Materials and Supplies	3,335	6,635	4,418	2,217
Contractual Services	16,445	17,245	16,903	342
Other Expenditures	12,809	5,809	5,151	658
Capital Outlay	3,220	5,920	5,795	125
Total Expenditures	<u>84,109</u>	<u>84,109</u>	<u>77,681</u>	<u>6,428</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(14,109)	(14,109)	(7,276)	6,833
Fund Balance at Beginning of Year	10,265	10,265	10,265	0
Prior Year Encumbrances	3,845	3,845	3,845	0
Fund Balance at End of Year	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 6,834</u>	<u>\$ 6,833</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
CHILD SUPPORT ENFORCEMENT AGENCY FUND				
Revenues:				
Intergovernmental Revenues	\$ 490,000	\$ 470,468	\$ 472,058	\$ 1,590
Charges for Services	175,000	175,000	202,232	27,232
All Other Revenues	10,000	10,000	8,854	(1,146)
Total Revenues	<u>675,000</u>	<u>655,468</u>	<u>683,144</u>	<u>27,676</u>
Expenditures:				
Human Services:				
Personal Services	754,550	682,535	676,306	6,229
Materials and Supplies	750	750	455	295
Contractual Services	87,824	107,857	107,843	14
Other Expenditures	15,150	11,950	10,821	1,129
Capital Outlay	250	35,900	35,293	607
Total Expenditures	<u>858,524</u>	<u>838,992</u>	<u>830,718</u>	<u>8,274</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(183,524)	(183,524)	(147,574)	35,950
Fund Balance at Beginning of Year	318,142	318,142	318,142	0
Prior Year Encumbrances	2,024	2,024	2,024	0
Fund Balance at End of Year	<u>\$ 136,642</u>	<u>\$ 136,642</u>	<u>\$ 172,592</u>	<u>\$ 35,950</u>

KNOX COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
REAL ESTATE ASSESSMENT FUND				
Revenues:				
Charges for Services	\$ 805,100	\$ 805,100	\$ 827,251	\$ 22,151
All Other Revenues	6,200	6,200	9,530	3,330
Total Revenues	<u>811,300</u>	<u>811,300</u>	<u>836,781</u>	<u>25,481</u>
Expenditures:				
General Government - Legislative and Executive:				
Personal Services	336,650	336,650	285,749	50,901
Materials and Supplies	10,504	10,304	6,444	3,860
Contractual Services	143,014	675,214	665,772	9,442
Other Expenditures	10,000	10,000	232	9,768
Capital Outlay	6,710	6,710	2,281	4,429
Total Expenditures	<u>506,878</u>	<u>1,038,878</u>	<u>960,478</u>	<u>78,400</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	304,422	(227,578)	(123,697)	103,881
Net Change in Fund Balance	304,422	(227,578)	(123,697)	103,881
Fund Balance at Beginning of Year	2,470,949	2,470,949	2,470,949	0
Prior Year Encumbrances	25,228	25,228	25,228	0
Fund Balance at End of Year	<u>\$ 2,800,599</u>	<u>\$ 2,268,599</u>	<u>\$ 2,372,480</u>	<u>\$ 103,881</u>

KNOX COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 480,500	\$ 480,500	\$ 357,048	\$ (123,452)
All Other Revenues	500	500	10,330	9,830
Total Revenues	<u>481,000</u>	<u>481,000</u>	<u>367,378</u>	<u>(113,622)</u>
Expenditures:				
Public Safety:				
Personal Services	201,364	273,969	269,592	4,377
Materials and Supplies	6,796	8,846	1,568	7,278
Contractual Services	169,177	307,411	119,450	187,961
Other Expenditures	101,709	97,523	615	96,908
Capital Outlay	1,953	1,953	0	1,953
Total Expenditures	<u>480,999</u>	<u>689,702</u>	<u>391,225</u>	<u>298,477</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1	(208,702)	(23,847)	184,855
Fund Balance at Beginning of Year	<u>272,952</u>	<u>272,952</u>	<u>272,952</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 272,953</u>	<u>\$ 64,250</u>	<u>\$ 249,105</u>	<u>\$ 184,855</u>

KNOX COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Special Assessments	\$ 1,440	\$ 1,440	\$ 1,434	\$ (6)
Total Revenues	<u>1,440</u>	<u>1,440</u>	<u>1,434</u>	<u>(6)</u>
Expenditures:				
Capital Outlay:				
Contractual Services	<u>28,660</u>	<u>31,160</u>	<u>7,539</u>	<u>23,621</u>
Total Expenditures	<u>28,660</u>	<u>31,160</u>	<u>7,539</u>	<u>23,621</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(27,220)	(29,720)	(6,105)	23,615
Other Financing Sources (Uses):				
Advances In	<u>0</u>	<u>2,500</u>	<u>2,500</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>2,500</u>	<u>2,500</u>	<u>0</u>
Net Change in Fund Balance	(27,220)	(27,220)	(3,605)	23,615
Fund Balance at Beginning of Year	22,432	22,432	22,432	0
Prior Year Encumbrances	<u>4,800</u>	<u>4,800</u>	<u>4,800</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 12</u>	<u>\$ 12</u>	<u>\$ 23,627</u>	<u>\$ 23,615</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:				
Health:				
Contractual Services	<u>384</u>	<u>384</u>	<u>167</u>	<u>217</u>
Total Expenditures	<u>384</u>	<u>384</u>	<u>167</u>	<u>217</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(384)	(384)	(167)	217
Fund Balance at Beginning of Year	<u>384</u>	<u>384</u>	<u>384</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 217</u>	<u>\$ 217</u>

KNOX COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
EMERGENCY MANAGEMENT AGENCY FUND				
Revenues:				
Intergovernmental Revenues	\$ 90,885	\$ 90,885	\$ 86,897	\$ (3,988)
All Other Revenues	0	0	718	718
Total Revenues	<u>90,885</u>	<u>90,885</u>	<u>87,615</u>	<u>(3,270)</u>
Expenditures:				
Public Safety:				
Personal Services	71,300	71,300	67,633	3,667
Materials and Supplies	2,790	3,790	3,134	656
Contractual Services	57,180	57,180	26,722	30,458
Other Expenditures	12,525	12,525	9,626	2,899
Capital Outlay	27,300	26,300	11,753	14,547
Total Expenditures	<u>171,095</u>	<u>171,095</u>	<u>118,868</u>	<u>52,227</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(80,210)	(80,210)	(31,253)	48,957
Other Financing Sources (Uses):				
Transfers In	24,000	24,000	24,000	0
Transfers Out	(16,000)	(16,000)	0	16,000
Total Other Financing Sources (Uses)	<u>8,000</u>	<u>8,000</u>	<u>24,000</u>	<u>16,000</u>
Net Change in Fund Balance	(72,210)	(72,210)	(7,253)	64,957
Fund Balance at Beginning of Year	120,945	120,945	120,945	0
Prior Year Encumbrances	7,595	7,595	7,595	0
Fund Balance at End of Year	<u>\$ 56,330</u>	<u>\$ 56,330</u>	<u>\$ 121,287</u>	<u>\$ 64,957</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017**

MARRIAGE LICENSE FUND

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 14,000	\$ 14,000	\$ 13,373	\$ (627)
Total Revenues	<u>14,000</u>	<u>14,000</u>	<u>13,373</u>	<u>(627)</u>
Expenditures:				
Health:				
Contractual Services	<u>14,384</u>	<u>14,384</u>	<u>13,757</u>	<u>627</u>
Total Expenditures	<u>14,384</u>	<u>14,384</u>	<u>13,757</u>	<u>627</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(384)	(384)	(384)	0
Fund Balance at Beginning of Year	<u>384</u>	<u>384</u>	<u>384</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

KNOX COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 1,328,629	\$ 1,396,926	\$ 1,310,772	\$ (86,154)
Charges for Services	507,910	599,994	685,585	85,591
All Other Revenues	75	75	51,367	51,292
Total Revenues	<u>1,836,614</u>	<u>1,996,995</u>	<u>2,047,724</u>	<u>50,729</u>
Expenditures:				
Human Services:				
Personal Services	1,107,200	1,199,815	1,173,942	25,873
Materials and Supplies	240,913	284,552	259,807	24,745
Contractual Services	217,767	109,767	71,205	38,562
Other Expenditures	53,167	67,903	63,560	4,343
Capital Outlay	520,119	323,865	320,007	3,858
Total Expenditures	<u>2,139,166</u>	<u>1,985,902</u>	<u>1,888,521</u>	<u>97,381</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(302,552)	11,093	159,203	148,110
Other Financing Sources (Uses):				
Transfers In	25,000	25,000	0	(25,000)
Advances Out	0	(341,036)	(340,736)	300
Total Other Financing Sources (Uses)	<u>25,000</u>	<u>(316,036)</u>	<u>(340,736)</u>	<u>(24,700)</u>
Net Change in Fund Balance	(277,552)	(304,943)	(181,533)	123,410
Fund Balance at Beginning of Year	26,477	26,477	26,477	0
Prior Year Encumbrances	278,466	278,466	278,466	0
Fund Balance at End of Year	<u>\$ 27,391</u>	<u>\$ 0</u>	<u>\$ 123,410</u>	<u>\$ 123,410</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
All Other Revenues	\$ 0	\$ 0	\$ 13	\$ 13
Total Revenues	<u>0</u>	<u>0</u>	<u>13</u>	<u>13</u>
Expenditures:				
General Government - Legislative and Executive:				
Personal Services	<u>19</u>	<u>19</u>	<u>0</u>	<u>19</u>
Total Expenditures	<u>19</u>	<u>19</u>	<u>0</u>	<u>19</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(19)	(19)	13	32
Fund Balance at Beginning of Year	<u>19</u>	<u>19</u>	<u>19</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 32</u>	<u>\$ 32</u>

KNOX COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 5,000	\$ 5,000	\$ 10,350	\$ 5,350
All Other Revenues	0	0	17	17
Total Revenues	<u>5,000</u>	<u>5,000</u>	<u>10,367</u>	<u>5,367</u>
Expenditures:				
Public Works:				
Personal Services	5,000	9,400	7,964	1,436
Other Expenditures	989	989	989	0
Total Expenditures	<u>5,989</u>	<u>10,389</u>	<u>8,953</u>	<u>1,436</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(989)	(5,389)	1,414	6,803
Other Financing Sources (Uses):				
Transfers Out	(8,876)	(4,476)	(4,451)	25
Total Other Financing Sources (Uses)	<u>(8,876)</u>	<u>(4,476)</u>	<u>(4,451)</u>	<u>25</u>
Net Change in Fund Balance	(9,865)	(9,865)	(3,037)	6,828
Fund Balance at Beginning of Year	9,865	9,865	9,865	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 6,828</u>	<u>\$ 6,828</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017**

CONTINUING PROFESSIONAL TRAINING FUND

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 0	\$ 0	\$ 3,705	\$ 3,705
Total Revenues	<u>0</u>	<u>0</u>	<u>3,705</u>	<u>3,705</u>
Expenditures:				
Public Safety:				
Personal Services	<u>12,320</u>	<u>12,320</u>	<u>8,743</u>	<u>3,577</u>
Total Expenditures	<u>12,320</u>	<u>12,320</u>	<u>8,743</u>	<u>3,577</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,320)	(12,320)	(5,038)	7,282
Fund Balance at Beginning of Year	<u>12,320</u>	<u>12,320</u>	<u>12,320</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 7,282</u>	<u>\$ 7,282</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 25,000	\$ 25,000	\$ 33,167	\$ 8,167
Licenses and Permits	80,000	80,000	54,746	(25,254)
All Other Revenues	0	0	557	557
Total Revenues	<u>105,000</u>	<u>105,000</u>	<u>88,470</u>	<u>(16,530)</u>
Expenditures:				
Public Safety:				
Personal Services	37,770	41,420	37,654	3,766
Materials and Supplies	25,000	23,750	11,656	12,094
Contractual Services	66,606	64,206	53,241	10,965
Capital Outlay	4,000	4,000	122	3,878
Total Expenditures	<u>133,376</u>	<u>133,376</u>	<u>102,673</u>	<u>30,703</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(28,376)	(28,376)	(14,203)	14,173
Fund Balance at Beginning of Year	<u>28,376</u>	<u>28,376</u>	<u>28,376</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 14,173</u>	<u>\$ 14,173</u>

KNOX COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 440,000	\$ 440,000	\$ 90,505	\$ (349,495)
All Other Revenues	2,000	2,000	10,900	8,900
Total Revenues	<u>442,000</u>	<u>442,000</u>	<u>101,405</u>	<u>(340,595)</u>
Expenditures:				
Human Services:				
Personal Services	15,000	15,000	2,753	12,247
Contractual Services	<u>470,530</u>	<u>470,530</u>	<u>216,681</u>	<u>253,849</u>
Total Expenditures	<u>485,530</u>	<u>485,530</u>	<u>219,434</u>	<u>266,096</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(43,530)	(43,530)	(118,029)	(74,499)
Fund Balance at Beginning of Year	349,471	349,471	349,471	0
Prior Year Encumbrances	<u>530</u>	<u>530</u>	<u>530</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 306,471</u>	<u>\$ 306,471</u>	<u>\$ 231,972</u>	<u>\$ (74,499)</u>

KNOX COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 30,000	\$ 30,000	\$ 39,357	\$ 9,357
All Other Revenues	0	0	303	303
Total Revenues	<u>30,000</u>	<u>30,000</u>	<u>39,660</u>	<u>9,660</u>
Expenditures:				
General Government - Judicial:				
Personal Services	31,000	31,000	28,110	2,890
Other Expenditures	0	33,027	32,509	518
Total Expenditures	<u>31,000</u>	<u>64,027</u>	<u>60,619</u>	<u>3,408</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,000)	(34,027)	(20,959)	13,068
Fund Balance at Beginning of Year	<u>34,183</u>	<u>34,183</u>	<u>34,183</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 33,183</u>	<u>\$ 156</u>	<u>\$ 13,224</u>	<u>\$ 13,068</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 13,000	\$ 13,000	\$ 12,897	\$ (103)
All Other Revenues	50	50	423	373
Total Revenues	<u>13,050</u>	<u>13,050</u>	<u>13,320</u>	<u>270</u>
Expenditures:				
General Government - Judicial:				
Personal Services	11,500	6,500	3,012	3,488
Other Expenditures	9,245	10,245	9,539	706
Capital Outlay	1,500	5,500	4,158	1,342
Total Expenditures	<u>22,245</u>	<u>22,245</u>	<u>16,709</u>	<u>5,536</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,195)	(9,195)	(3,389)	5,806
Fund Balance at Beginning of Year	8,960	8,960	8,960	0
Prior Year Encumbrances	235	235	235	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,806</u>	<u>\$ 5,806</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 6,000	\$ 6,000	\$ 4,830	\$ (1,170)
All Other Revenues	0	0	53	53
Total Revenues	<u>6,000</u>	<u>6,000</u>	<u>4,883</u>	<u>(1,117)</u>
Expenditures:				
General Government - Judicial:				
Personal Services	100	100	69	31
Contractual Services	<u>5,900</u>	<u>5,900</u>	<u>4,200</u>	<u>1,700</u>
Total Expenditures	<u>6,000</u>	<u>6,000</u>	<u>4,269</u>	<u>1,731</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	614	614
Fund Balance at Beginning of Year	<u>4,218</u>	<u>4,218</u>	<u>4,218</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 4,218</u>	<u>\$ 4,218</u>	<u>\$ 4,832</u>	<u>\$ 614</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 200	\$ 200	\$ 280	\$ 80
Total Revenues	<u>200</u>	<u>200</u>	<u>280</u>	<u>80</u>
Expenditures:				
Public Safety:				
Contractual Services	2,888	0	0	0
Capital Outlay	<u>0</u>	<u>2,888</u>	<u>2,510</u>	<u>378</u>
Total Expenditures	<u>2,888</u>	<u>2,888</u>	<u>2,510</u>	<u>378</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,688)	(2,688)	(2,230)	458
Fund Balance at Beginning of Year	<u>2,688</u>	<u>2,688</u>	<u>2,688</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 458</u>	<u>\$ 458</u>

KNOX COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 947,700	\$ 1,004,976	\$ 1,005,629	\$ 653
Intergovernmental Revenues	134,200	134,200	133,547	(653)
Total Revenues	<u>1,081,900</u>	<u>1,139,176</u>	<u>1,139,176</u>	<u>0</u>
Expenditures:				
Intergovernmental:				
Contractual Services	<u>1,081,900</u>	<u>1,139,176</u>	<u>1,139,176</u>	<u>0</u>
Total Expenditures	<u>1,081,900</u>	<u>1,139,176</u>	<u>1,139,176</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 750,400	\$ 750,400	\$ 795,954	\$ 45,554
Intergovernmental Revenues	107,026	107,026	105,752	(1,274)
Total Revenues	<u>857,426</u>	<u>857,426</u>	<u>901,706</u>	<u>44,280</u>
Expenditures:				
Intergovernmental:				
Contractual Services	862,482	862,482	862,482	0
Total Expenditures	<u>862,482</u>	<u>862,482</u>	<u>862,482</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,056)	(5,056)	39,224	44,280
Fund Balance at Beginning of Year	<u>5,056</u>	<u>5,056</u>	<u>5,056</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 44,280</u>	<u>\$ 44,280</u>

KNOX COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Debt Service Funds
For the Year Ended December 31, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
All Other Revenues	<u>\$ 340,805</u>	<u>\$ 340,805</u>	<u>\$ 213,572</u>	<u>\$ (127,233)</u>
Total Revenues	<u>340,805</u>	<u>340,805</u>	<u>213,572</u>	<u>(127,233)</u>
Expenditures:				
Debt Service:				
Principal Retirement	1,380,000	1,380,000	1,050,000	330,000
Interest and Fiscal Charges	<u>432,770</u>	<u>502,332</u>	<u>219,455</u>	<u>282,877</u>
Total Expenditures	<u>1,812,770</u>	<u>1,882,332</u>	<u>1,269,455</u>	<u>612,877</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,471,965)	(1,541,527)	(1,055,883)	485,644
Other Financing Sources (Uses):				
General Obligation Bonds Issued	0	0	5,000	5,000
Premium on General Obligation Bonds	0	50,000	108,493	58,493
Transfers In	<u>1,552,695</u>	<u>1,552,695</u>	<u>987,289</u>	<u>(565,406)</u>
Total Other Financing Sources (Uses)	<u>1,552,695</u>	<u>1,602,695</u>	<u>1,100,782</u>	<u>(501,913)</u>
Net Change in Fund Balance	80,730	61,168	44,899	(16,269)
Fund Balance at Beginning of Year	<u>20,608</u>	<u>20,608</u>	<u>20,608</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 101,338</u>	<u>\$ 81,776</u>	<u>\$ 65,507</u>	<u>\$ (16,269)</u>

KNOX COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Debt Service Funds
For the Year Ended December 31, 2017***

OHIO WATER DEVELOPMENT AUTHORITY FUND

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:				
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	0	0	0	0
Fund Balance at Beginning of Year	<u>180</u>	<u>180</u>	<u>180</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 180</u>	<u>\$ 180</u>	<u>\$ 180</u>	<u>\$ 0</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Debt Service Funds
For the Year Ended December 31, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
All Other Revenues	<u>\$ 71,161</u>	<u>\$ 71,161</u>	<u>\$ 71,161</u>	<u>\$ 0</u>
Total Revenues	<u>71,161</u>	<u>71,161</u>	<u>71,161</u>	<u>0</u>
Expenditures:				
Debt Service:				
Principal Retirement	<u>71,161</u>	<u>71,161</u>	<u>71,161</u>	<u>0</u>
Total Expenditures	<u>71,161</u>	<u>71,161</u>	<u>71,161</u>	<u>0</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	0	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

KNOX COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2017**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
PERMANENT IMPROVEMENT FUND				
Revenues:				
Intergovernmental Revenues	\$ 150,000	\$ 479,345	\$ 479,345	\$ 0
Total Revenues	150,000	479,345	479,345	0
Expenditures:				
Capital Outlay:				
Contractual Services	919,977	1,023,171	956,067	67,104
Capital Outlay	0	150,000	139,145	10,855
Total Expenditures	919,977	1,173,171	1,095,212	77,959
Excess (Deficiency) of Revenues Over (Under) Expenditures	(769,977)	(693,826)	(615,867)	77,959
Other Financing Sources (Uses):				
Sale of Capital Assets	0	163,137	163,137	0
General Obligation Bonds	0	1,000,000	1,000,000	0
Transfers In	0	236,396	236,396	0
Total Other Financing Sources (Uses)	0	1,399,533	1,399,533	0
Net Change in Fund Balance	(769,977)	705,707	783,666	77,959
Fund Balance at Beginning of Year	762,961	762,961	762,961	0
Prior Year Encumbrances	7,016	7,016	7,016	0
Fund Balance at End of Year	\$ 0	\$ 1,475,684	\$ 1,553,643	\$ 77,959

KNOX COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2017***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
All Other Revenues	\$ 5,000	\$ 5,000	\$ 4,711	\$ (289)
Total Revenues	<u>5,000</u>	<u>5,000</u>	<u>4,711</u>	<u>(289)</u>
Expenditures:				
Capital Outlay:				
Other Expenditures	5,000	3,000	0	3,000
Capital Outlay	<u>5,000</u>	<u>7,000</u>	<u>6,840</u>	<u>160</u>
Total Expenditures	<u>10,000</u>	<u>10,000</u>	<u>6,840</u>	<u>3,160</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,000)	(5,000)	(2,129)	2,871
Fund Balance at Beginning of Year	<u>9,345</u>	<u>9,345</u>	<u>9,345</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 4,345</u>	<u>\$ 4,345</u>	<u>\$ 7,216</u>	<u>\$ 2,871</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2017**

CHILDREN'S RESOURCE CENTER FUND				Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>(Negative)</u>
Revenues:				
Total Revenues	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:				
Capital Outlay:				
Capital Outlay	0	2,500,000	0	2,500,000
Total Expenditures	0	2,500,000	0	2,500,000
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	0	(2,500,000)	0	2,500,000
Other Financing Sources (Uses):				
General Obligation Bonds	0	2,500,000	2,500,000	0
Total Other Financing Sources (Uses)	0	2,500,000	2,500,000	0
Net Change in Fund Balance	0	0	2,500,000	2,500,000
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,500,000</u>	<u>\$ 2,500,000</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 1,048,910	\$ 1,048,910	\$ 501,855	\$ (547,055)
Investment Earnings	100	100	54	(46)
Total Revenues	<u>1,049,010</u>	<u>1,049,010</u>	<u>501,909</u>	<u>(547,101)</u>
Expenditures:				
Capital Outlay:				
Capital Outlay	<u>1,055,812</u>	<u>1,055,812</u>	<u>502,775</u>	<u>553,037</u>
Total Expenditures	<u>1,055,812</u>	<u>1,055,812</u>	<u>502,775</u>	<u>553,037</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,802)	(6,802)	(866)	5,936
Fund Balance at Beginning of Year	<u>6,802</u>	<u>6,802</u>	<u>6,802</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,936</u>	<u>\$ 5,936</u>

KNOX COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	<u>\$ 2,162,250</u>	<u>\$ 2,193,965</u>	<u>\$ 994,030</u>	<u>\$ (1,199,935)</u>
Total Revenues	<u>2,162,250</u>	<u>2,193,965</u>	<u>994,030</u>	<u>(1,199,935)</u>
Expenditures:				
Capital Outlay:				
Contractual Services	<u>2,162,250</u>	<u>2,162,250</u>	<u>994,030</u>	<u>1,168,220</u>
Total Expenditures	<u>2,162,250</u>	<u>2,162,250</u>	<u>994,030</u>	<u>1,168,220</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	0	31,715	0	(31,715)
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 31,715</u>	<u>\$ 0</u>	<u>\$ (31,715)</u>

Fiduciary Funds

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

Agency Funds

District Board of Health Fund

The fund accounts for the District Board of Health for which the county auditor is the ex officio fiscal agent as required under Section 1515.23, Ohio Revised Code.

Soil and Water Conservation Fund

The fund accounts for the funds of the Soil and Water Conservation District, established under Chapter 1515, Ohio Revised Code, for which the county auditor is the fiscal agent.

Corporation Fund

The fund accounts for the portion of permissive taxes and local government money distributed to the City of Mount Vernon and villages in the County.

Local Government Fund

The fund accounts for money received from sales and rental of tangible personal property and selected services, distributed by the State of Ohio under Ohio Revised Code, Chapters 5739 and 5741. An alternative formula distributes all income to the County, City, Villages, Townships and Park Districts, for general operation.

Library Support Fund

The fund accounts for the collection of shared revenues from the State of Ohio that represents a portion of state income taxes which is returned to the County for use by district libraries. These monies are apportioned to the libraries on a monthly basis, allocated by the budget commission according to a formula.

Lodging Tax Fund

The fund accounts for a 3% excise tax on lodging furnished to transient guests. The auditor's office receives 5% and the remaining 95% is distributed to the Knox County Visitors Bureau.

Cigarette Tax Fund

The fund accounts for cigarette license money collected by the State and distributed by the County to certain local governments.

(Continued)

Agency Funds

Manufactured Home Tax Fund

The fund accounts for the collection of first and second half manufactured home taxes which are distributed to certain local governments.

County Court Agency Fund

The fund accounts for money received and distributed by the Court for the following court activities:

1. Clerk of Courts auto title fees, and legal (court related) receipts, and dispositions;
2. Probate Court related receipts and disbursements; and
3. Juvenile Court related receipts and disbursements.

Undivided Personal Property Tax Fund

The fund accounts for the first and second half collections of tangible personal property taxes and delinquent tangible tax to be distributed following state statute to cities, villages, townships, and the County itself.

Undivided Real Estate Tax Fund

The fund accounts for the first and second half collection of real estate taxes and special assessments from real estate owners. These collections are periodically apportioned to local governments in the County.

Regional Planning Commission Fund

The fund was established by Knox County Regional Planning Commission with revenue generated based on cents per capita from all municipalities and townships within Knox County. The expenses are to contract or plan such information and reports as may be necessary to operate the Commission.

Workers Compensation Fund

The fund accounts for workers' compensation payments collected from local governments in the County and paid to the State.

Public Defender Indigent Fund

The fund was established for the collection of fees to be remitted to the Ohio Public Defender's Office.

Inmate Fund

The fund accounts for monies held by the sheriff's department that belong to the prisoners. The money is distributed to the commissary or to the prisoner upon release.

(Continued)

Agency Funds

Township Fund

The fund accounts for the portion of permissive taxes, gasoline tax and local government money to be distributed to the townships in the County.

Payroll Fund

The fund accounts for payroll taxes and other related payroll deductions accumulated from the governmental and proprietary funds for distribution to other governmental units and private organizations.

Park District Fund

The fund accounts for the collection of grants and donations to preserve county parks and recreation areas, for which the county auditor is the fiscal agent. Expenses are mainly to maintain and purchase additional parks within the county.

Delaware, Knox, Marion and Morrow Joint Solid Waste District (DKMM) Fund

The fund accounts for activities of the jointly governed solid waste district for which Knox County is the fiscal agent.

KNOX COUNTY, OHIO

***Combining Statement Of Assets and Liabilities
Agency Funds
December 31, 2017***

	Undivided Real Estate Tax	All Other Agency	Totals
Assets:			
Equity in Pooled Cash and Cash Equivalents	\$3,309,035	\$4,585,327	\$7,894,362
Cash and Cash Equivalents in Segregated Accounts	0	587,274	587,274
Receivables:			
Taxes	66,924,402	0	66,924,402
Accounts	0	8,721	8,721
Special Assessments	22,572	0	22,572
Intergovernmental	0	2,883,420	2,883,420
Total Assets	<u>\$70,256,009</u>	<u>\$8,064,742</u>	<u>\$78,320,751</u>
Liabilities:			
Intergovernmental Payable	\$70,256,009	\$3,195,068	\$73,451,077
Undistributed Monies	0	576,008	576,008
Due to Others	0	4,293,666	4,293,666
Total Liabilities	<u>\$70,256,009</u>	<u>\$8,064,742</u>	<u>\$78,320,751</u>

KNOX COUNTY, OHIO

**Combining Statement Of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2017**

	Balance December 31, 2016	Additions	Reductions	Balance December 31, 2017
District Board of Health				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 1,129,723	\$ 5,134,423	\$ (4,626,121)	\$ 1,638,025
Total Assets	<u>\$ 1,129,723</u>	<u>\$ 5,134,423</u>	<u>\$ (4,626,121)</u>	<u>\$ 1,638,025</u>
Liabilities:				
Due to Others	\$ 1,129,723	\$ 5,134,423	\$ (4,626,121)	\$ 1,638,025
Total Liabilities	<u>\$ 1,129,723</u>	<u>\$ 5,134,423</u>	<u>\$ (4,626,121)</u>	<u>\$ 1,638,025</u>
Soil and Water Conservation				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 263,031	\$ 332,794	\$ (349,394)	\$ 246,431
Total Assets	<u>\$ 263,031</u>	<u>\$ 332,794</u>	<u>\$ (349,394)</u>	<u>\$ 246,431</u>
Liabilities:				
Due to Others	\$ 263,031	\$ 332,794	\$ (349,394)	\$ 246,431
Total Liabilities	<u>\$ 263,031</u>	<u>\$ 332,794</u>	<u>\$ (349,394)</u>	<u>\$ 246,431</u>
Corporation				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 81,234	\$ 583,897	\$ (554,796)	\$ 110,335
Intergovernmental Receivable	161,256	160,312	(161,256)	160,312
Total Assets	<u>\$ 242,490</u>	<u>\$ 744,209</u>	<u>\$ (716,052)</u>	<u>\$ 270,647</u>
Liabilities:				
Intergovernmental Payable	\$ 242,490	\$ 744,209	\$ (716,052)	\$ 270,647
Total Liabilities	<u>\$ 242,490</u>	<u>\$ 744,209</u>	<u>\$ (716,052)</u>	<u>\$ 270,647</u>
Local Government				
Assets:				
Intergovernmental Receivable	\$ 658,768	\$ 665,879	\$ (658,768)	\$ 665,879
Total Assets	<u>\$ 658,768</u>	<u>\$ 665,879</u>	<u>\$ (658,768)</u>	<u>\$ 665,879</u>
Liabilities:				
Intergovernmental Payable	\$ 658,768	\$ 665,879	\$ (658,768)	\$ 665,879
Total Liabilities	<u>\$ 658,768</u>	<u>\$ 665,879</u>	<u>\$ (658,768)</u>	<u>\$ 665,879</u>
Library Support				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 0	\$ 1,623,749	\$ (1,623,749)	\$ 0
Intergovernmental Receivable	826,360	820,855	(826,360)	820,855
Total Assets	<u>\$ 826,360</u>	<u>\$ 2,444,604</u>	<u>\$ (2,450,109)</u>	<u>\$ 820,855</u>
Liabilities:				
Intergovernmental Payable	\$ 826,360	\$ 2,444,604	\$ (2,450,109)	\$ 820,855
Total Liabilities	<u>\$ 826,360</u>	<u>\$ 2,444,604</u>	<u>\$ (2,450,109)</u>	<u>\$ 820,855</u>

(Continued)

KNOX COUNTY, OHIO

**Combining Statement Of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2017**

	Balance December 31, 2016	Additions	Reductions	Balance December 31, 2017
Lodging Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 1,432	\$ 180,612	\$ (181,586)	\$ 458
Accounts Receivable	11,421	8,721	(11,421)	8,721
Total Assets	<u>\$ 12,853</u>	<u>\$ 189,333</u>	<u>\$ (193,007)</u>	<u>\$ 9,179</u>
Liabilities:				
Due to Others	12,853	\$ 189,333	\$ (193,007)	\$ 9,179
Total Liabilities	<u>\$ 12,853</u>	<u>\$ 189,333</u>	<u>\$ (193,007)</u>	<u>\$ 9,179</u>
Cigarette Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 57	\$ 7,456	\$ (7,459)	\$ 54
Total Assets	<u>\$ 57</u>	<u>\$ 7,456</u>	<u>\$ (7,459)</u>	<u>\$ 54</u>
Liabilities:				
Intergovernmental Payable	\$ 57	\$ 7,456	\$ (7,459)	\$ 54
Total Liabilities	<u>\$ 57</u>	<u>\$ 7,456</u>	<u>\$ (7,459)</u>	<u>\$ 54</u>
Manufactured Home Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 24,496	\$ 184,322	\$ (187,780)	\$ 21,038
Total Assets	<u>\$ 24,496</u>	<u>\$ 184,322</u>	<u>\$ (187,780)</u>	<u>\$ 21,038</u>
Liabilities:				
Intergovernmental Payable	\$ 24,496	\$ 184,322	\$ (187,780)	\$ 21,038
Total Liabilities	<u>\$ 24,496</u>	<u>\$ 184,322</u>	<u>\$ (187,780)</u>	<u>\$ 21,038</u>
County Court Agency				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$ 310,257	\$ 9,943,025	\$ (9,677,274)	\$ 576,008
Total Assets	<u>\$ 310,257</u>	<u>\$ 9,943,025</u>	<u>\$ (9,677,274)</u>	<u>\$ 576,008</u>
Liabilities:				
Intergovernmental Payable	\$ 0	\$ 6,674,149	\$ (6,674,149)	\$ 0
Undistributed Monies	310,257	576,008	(310,257)	576,008
Due to Others	0	2,692,868	(2,692,868)	0
Total Liabilities	<u>\$ 310,257</u>	<u>\$ 9,943,025</u>	<u>\$ (9,677,274)</u>	<u>\$ 576,008</u>

(Continued)

KNOX COUNTY, OHIO

**Combining Statement Of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2017**

	Balance December 31, 2016	Additions	Reductions	Balance December 31, 2017
Undivided Personal Property Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 0	\$ 10,558	\$ (10,558)	\$ 0
Total Assets	<u>\$ 0</u>	<u>\$ 10,558</u>	<u>\$ (10,558)</u>	<u>\$ 0</u>
Liabilities:				
Intergovernmental Payable	\$ 0	\$ 10,558	\$ (10,558)	\$ 0
Total Liabilities	<u>\$ 0</u>	<u>\$ 10,558</u>	<u>\$ (10,558)</u>	<u>\$ 0</u>
Undivided Real Estate Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 3,082,677	\$ 64,019,451	\$ (63,793,093)	\$ 3,309,035
Receivables:				
Taxes	65,123,913	66,924,402	(65,123,913)	66,924,402
Special Assessments	11,959	22,572	(11,959)	22,572
Total Assets	<u>\$ 68,218,549</u>	<u>\$ 130,966,425</u>	<u>\$ (128,928,965)</u>	<u>\$ 70,256,009</u>
Liabilities:				
Intergovernmental Payable	\$ 68,218,549	\$ 130,966,425	\$ (128,928,965)	70,256,009
Total Liabilities	<u>\$ 68,218,549</u>	<u>\$ 130,966,425</u>	<u>\$ (128,928,965)</u>	<u>\$ 70,256,009</u>
Regional Planning Commission				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 67,090	\$ 57,389	\$ (33,065)	\$ 91,414
Total Assets	<u>\$ 67,090</u>	<u>\$ 57,389</u>	<u>\$ (33,065)</u>	<u>\$ 91,414</u>
Liabilities:				
Due to Others	\$ 67,090	\$ 57,389	\$ (33,065)	\$ 91,414
Total Liabilities	<u>\$ 67,090</u>	<u>\$ 57,389</u>	<u>\$ (33,065)</u>	<u>\$ 91,414</u>
Workers' Compensation				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 0	\$ 518,514	\$ (518,514)	\$ 0
Intergovernmental Receivable	25,260	5,397	(5,397)	25,260
Total Assets	<u>\$ 25,260</u>	<u>\$ 523,911</u>	<u>\$ (523,911)</u>	<u>\$ 25,260</u>
Liabilities:				
Intergovernmental Payable	\$ 25,260	\$ 523,911	\$ (523,911)	\$ 25,260
Total Liabilities	<u>\$ 25,260</u>	<u>\$ 523,911</u>	<u>\$ (523,911)</u>	<u>\$ 25,260</u>

(Continued)

KNOX COUNTY, OHIO

**Combining Statement Of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2017**

	Balance December 31, 2016	Additions	Reductions	Balance December 31, 2017
Public Defender Indigent				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 0	\$ 7,941	\$ (7,941)	\$ 0
Intergovernmental Receivable	316	385	(316)	385
Total Assets	<u>\$ 316</u>	<u>\$ 8,326</u>	<u>\$ (8,257)</u>	<u>\$ 385</u>
Liabilities:				
Intergovernmental Payable	\$ 316	\$ 8,326	\$ (8,257)	\$ 385
Total Liabilities	<u>\$ 316</u>	<u>\$ 8,326</u>	<u>\$ (8,257)</u>	<u>\$ 385</u>
Inmate				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$ 9,553	\$ 194,128	\$ (192,415)	\$ 11,266
Total Assets	<u>\$ 9,553</u>	<u>\$ 194,128</u>	<u>\$ (192,415)</u>	<u>\$ 11,266</u>
Liabilities:				
Due to Others	\$ 9,553	\$ 194,128	\$ (192,415)	\$ 11,266
Total Liabilities	<u>\$ 9,553</u>	<u>\$ 194,128</u>	<u>\$ (192,415)</u>	<u>\$ 11,266</u>
Township				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 0	\$ 2,893,770	\$ (2,893,770)	\$ 0
Intergovernmental Receivable	1,194,715	1,210,729	(1,194,715)	1,210,729
Total Assets	<u>\$ 1,194,715</u>	<u>\$ 4,104,499</u>	<u>\$ (4,088,485)</u>	<u>\$ 1,210,729</u>
Liabilities:				
Intergovernmental Payable	1,194,715	\$ 4,104,499	\$ (4,088,485)	\$ 1,210,729
Total Liabilities	<u>\$ 1,194,715</u>	<u>\$ 4,104,499</u>	<u>\$ (4,088,485)</u>	<u>\$ 1,210,729</u>
Payroll				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 173,892	\$ 21,776,660	\$ (21,767,144)	\$ 183,408
Total Assets	<u>\$ 173,892</u>	<u>\$ 21,776,660</u>	<u>\$ (21,767,144)</u>	<u>\$ 183,408</u>
Liabilities:				
Intergovernmental Payable	\$ 168,686	\$ 7,738,547	\$ (7,727,012)	\$ 180,221
Due to Others	5,206	14,038,113	(14,040,132)	3,187
Total Liabilities	<u>\$ 173,892</u>	<u>\$ 21,776,660</u>	<u>\$ (21,767,144)</u>	<u>\$ 183,408</u>

(Continued)

KNOX COUNTY, OHIO**Combining Statement Of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2017**

	Balance December 31, 2016	Additions	Reductions	Balance December 31, 2017
Park District				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 407,438	\$ 475,950	\$ (306,749)	\$ 576,639
Total Assets	<u>\$ 407,438</u>	<u>\$ 475,950</u>	<u>\$ (306,749)</u>	<u>\$ 576,639</u>
Liabilities:				
Due to Others	\$ 407,438	\$ 475,950	\$ (306,749)	\$ 576,639
Total Liabilities	<u>\$407,438</u>	<u>\$475,950</u>	<u>(\$306,749)</u>	<u>\$576,639</u>
DKMM				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 1,467,435	\$ 1,647,890	\$ (1,397,800)	\$ 1,717,525
Total Assets	<u>\$ 1,467,435</u>	<u>\$ 1,647,890</u>	<u>\$ (1,397,800)</u>	<u>\$ 1,717,525</u>
Liabilities:				
Due to Others	\$ 1,467,435	\$ 1,647,890	\$ (1,397,800)	\$ 1,717,525
Total Liabilities	<u>\$ 1,467,435</u>	<u>\$ 1,647,890</u>	<u>\$ (1,397,800)</u>	<u>\$ 1,717,525</u>
All Agency Funds				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 6,698,505	\$ 99,455,376	\$ (98,259,519)	7,894,362
Cash and Cash Equivalents in Segregated Accounts	319,810	10,137,153	(9,869,689)	587,274
Receivables:				
Taxes	65,123,913	66,924,402	(65,123,913)	66,924,402
Accounts	11,421	8,721	(11,421)	8,721
Special Assessments	11,959	22,572	(11,959)	22,572
Intergovernmental	2,866,675	2,863,557	(2,846,812)	2,883,420
Total Assets	<u>\$ 75,032,283</u>	<u>\$ 179,411,781</u>	<u>\$ (176,123,313)</u>	<u>\$ 78,320,751</u>
Liabilities:				
Intergovernmental Payable	\$ 71,359,697	\$ 154,072,885	\$ (151,981,505)	\$ 73,451,077
Undistributed Monies	310,257	576,008	(310,257)	576,008
Due to Others	3,362,329	24,762,888	(23,831,551)	4,293,666
Total Liabilities	<u>\$ 75,032,283</u>	<u>\$ 179,411,781</u>	<u>\$ (176,123,313)</u>	<u>\$ 78,320,751</u>

*C*OMPONENT *U*NITS

KNOX COUNTY, OHIO

**Statement of Cash Flows
Component Unit
For the Year Ended December 31, 2017**

	Knox County Airport
<u>Cash Flows from Operating Activities:</u>	
Cash Received from Customers	\$541,780
Cash Payments to Suppliers for Goods and Services	(375,063)
Cash Payments to Employees for Service	(144,946)
Other Operating Receipts	18,136
Net Cash Provided by Operating Activities	<u>39,907</u>
<u>Cash Flows from Capital and Related Financing Activities:</u>	
Capital Grant	144,380
Acquisition of Capital Assets	(68,083)
Debt Principal Retirement	(42,500)
Interest Paid on Debt	(25,493)
Net Cash Provided for Capital and Related Financing Activities	<u>8,304</u>
Net Increase in Cash and Cash Equivalents	48,211
Cash and Cash Equivalents at Beginning of Year	269,821
Cash and Cash Equivalents at End of Year	<u><u>\$318,032</u></u>
<u>Reconciliation of Operating Loss to Net Cash Provided by Operating Activities:</u>	
Operating Loss	(\$155,600)
Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities:	
Depreciation Expense	229,358
Changes in Assets and Liabilities:	
Increase in Accounts Receivable	(3,518)
Decrease in Inventory	14,036
Decrease in Accounts Payable	(6,277)
Decrease in Due to Primary Government	(38,092)
Total Adjustments	<u>195,507</u>
Net Cash Provided by Operating Activities	<u><u>\$39,907</u></u>



STATISTICAL SECTION



STATISTICAL TABLES

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

Contents

Financial Trends	S 2 – S 13
These schedules contain trend information to help the reader understand how the County’s financial position has changed over time.	
Revenue Capacity	S 14 – S 21
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, which is property tax.	
Debt Capacity	S 22 – S 29
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 30 – S 33
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 34 – S 39
These schedules contain service and infrastructure data to help the reader understand how the information in the County’s financial report relates to the services the County provides and the activities it performs.	
Sources Note:	
Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.	

Knox County, Ohio

*Net Position by Component
Last Ten Years
(accrual basis of accounting)*

	2008	2009	2010	2011
Governmental Activities:		(1)		(2)
Net Investment in Capital Assets	\$46,177,057	\$46,246,780	\$49,273,409	\$50,171,806
Restricted	17,732,203	19,974,016	23,119,705	26,284,909
Unrestricted	4,195,953	4,374,081	5,154,707	3,530,088
Total Governmental Activities Net Position	<u>\$68,105,213</u>	<u>\$70,594,877</u>	<u>\$77,547,821</u>	<u>\$79,986,803</u>
Business-type Activities:				
Net Investment in Capital Assets	\$2,759,725	\$3,214,860	\$3,904,705	\$3,695,596
Unrestricted	1,310,052	2,398,616	2,308,792	2,720,479
Total Business-type Activities Net Position	<u>\$4,069,777</u>	<u>\$5,613,476</u>	<u>\$6,213,497</u>	<u>\$6,416,075</u>
Primary Government:				
Net Investment in Capital Assets	\$48,936,782	\$49,461,640	\$53,178,114	\$53,867,402
Restricted	17,732,203	19,974,016	23,119,705	26,284,909
Unrestricted	5,506,005	6,772,697	7,463,499	6,250,567
Total Primary Government Net Position	<u>\$72,174,990</u>	<u>\$76,208,353</u>	<u>\$83,761,318</u>	<u>\$86,402,878</u>

Source: County Auditor's Office

(1) Net Position was restated for 2009 as a result of a prior period adjustment.

(2) Net Position was restated for 2011 as a result of a prior period adjustment.

(3) Net Position was restated for 2014 as a result of a prior period adjustment for implementing GASB 68.

Knox County, Ohio

2012	2013	2014	2015	2016	2017
		(3)			
\$50,381,060	\$51,446,528	\$51,802,500	\$52,230,095	\$55,733,167	\$54,042,658
24,624,520	29,228,233	28,482,641	27,883,770	26,900,356	29,767,883
2,876,152	5,422,981	(5,313,665)	(3,987,505)	(5,124,408)	(10,142,802)
<u>\$77,881,732</u>	<u>\$86,097,742</u>	<u>\$74,971,476</u>	<u>\$76,126,360</u>	<u>\$77,509,115</u>	<u>\$73,667,739</u>
\$5,308,460	\$5,093,033	\$5,175,769	\$5,267,852	\$5,248,223	\$5,154,199
1,093,682	2,218,334	1,996,212	2,066,563	2,403,826	2,460,178
<u>\$6,402,142</u>	<u>\$7,311,367</u>	<u>\$7,171,981</u>	<u>\$7,334,415</u>	<u>\$7,652,049</u>	<u>\$7,614,377</u>
\$55,689,520	\$56,539,561	\$56,978,269	\$57,497,947	\$60,981,390	\$59,196,857
24,624,520	29,228,233	28,482,641	27,883,770	26,900,356	29,767,883
3,969,834	7,641,315	(3,317,453)	(1,920,942)	(2,720,582)	(7,682,624)
<u>\$84,283,874</u>	<u>\$93,409,109</u>	<u>\$82,143,457</u>	<u>\$83,460,775</u>	<u>\$85,161,164</u>	<u>\$81,282,116</u>

Knox County, Ohio

Changes in Net Position Last Ten Years (accrual basis of accounting)

	2008	2009	2010
Expenses			
Governmental Activities:			
Legislative and Executive	\$7,669,993	\$6,145,058	\$6,035,909
Judicial	2,255,167	2,180,208	2,101,009
Public Safety	6,416,779	6,524,287	6,675,712
Public Works	6,624,205	5,542,229	6,104,722
Health	473,310	466,915	471,674
Human Services	17,704,895	15,780,147	13,571,708
Interest and Fiscal Charges (2)	476,946	473,944	272,330
<i>Total Governmental Activities Expenses</i>	<u>41,621,295</u>	<u>37,112,788</u>	<u>35,233,064</u>
Business-type Activities:			
Sewer (2)	1,488,318	1,254,142	1,293,085
Landfill	0	17,563	0
<i>Total Business-type Activities Expenses</i>	<u>1,488,318</u>	<u>1,271,705</u>	<u>1,293,085</u>
<i>Total Primary Government Expenses</i>	<u>\$43,109,613</u>	<u>\$38,384,493</u>	<u>\$36,526,149</u>
Program Revenues			
Governmental Activities:			
Charges for Services			
Legislative and Executive	\$1,469,638	\$1,538,388	\$1,536,183
Judicial	610,516	674,700	848,202
Public Safety	857,152	872,700	996,967
Public Works	109,294	58,177	67,621
Health	184,077	220,784	223,267
Human Services	305,353	361,484	307,143
Operating Grants and Contributions	15,860,786	14,313,536	13,682,020
Capital Grants and Contributions (1)	417,569	1,086,915	3,273,856
<i>Total Governmental Activities Program Revenues</i>	<u>19,814,385</u>	<u>19,126,684</u>	<u>20,935,259</u>

(1) Capital Grants and Contributions were restated for 2009 as a result of a prior period adjustment.

(2) Interest and Fiscal Charges was restated for 2011 as a result of a prior period adjustment.

Knox County, Ohio

2011	2012	2013	2014	2015	2016	2017
\$7,210,075	\$6,869,622	\$6,494,006	\$6,744,339	\$6,843,613	\$7,482,905	\$8,011,057
2,112,160	2,169,830	2,211,444	2,251,321	2,322,686	2,441,954	2,776,834
7,186,473	7,567,869	6,696,152	7,855,799	7,260,387	9,018,814	9,310,707
6,044,318	6,917,441	6,077,391	6,831,713	7,185,042	6,877,824	7,259,397
517,204	515,608	539,613	556,544	529,545	552,016	591,742
14,412,498	16,987,137	14,130,596	18,335,487	18,192,793	19,963,056	24,661,641
332,106	325,128	328,042	255,178	228,376	205,673	269,751
<u>37,814,834</u>	<u>41,352,635</u>	<u>36,477,244</u>	<u>42,830,381</u>	<u>42,562,442</u>	<u>46,542,242</u>	<u>52,881,129</u>
1,720,573	2,228,748	1,750,524	2,165,264	2,125,478	2,073,140	2,367,514
97,909	0	0	0	0	0	6,976
<u>1,818,482</u>	<u>2,228,748</u>	<u>1,750,524</u>	<u>2,165,264</u>	<u>2,125,478</u>	<u>2,073,140</u>	<u>2,374,490</u>
<u>\$39,633,316</u>	<u>\$43,581,383</u>	<u>\$38,227,768</u>	<u>\$44,995,645</u>	<u>\$44,687,920</u>	<u>\$48,615,382</u>	<u>\$55,255,619</u>
\$1,639,889	\$1,672,400	\$1,677,483	\$1,694,372	\$1,757,040	\$1,744,414	\$1,803,161
852,235	858,571	882,401	864,007	884,768	879,285	870,770
1,230,372	1,011,205	1,096,388	1,117,084	967,753	1,155,970	873,333
6,555	23,654	25,896	31,530	31,322	47,847	48,375
246,248	246,222	237,273	229,211	237,238	232,088	222,711
323,650	332,691	302,676	701,189	713,840	818,714	898,014
13,668,987	12,682,163	15,202,850	15,030,805	14,330,767	15,528,258	18,642,376
2,471,982	1,470,590	2,927,456	3,444,812	2,400,749	5,083,437	2,104,265
<u>20,439,918</u>	<u>18,297,496</u>	<u>22,352,423</u>	<u>23,113,010</u>	<u>21,323,477</u>	<u>25,490,013</u>	<u>25,463,005</u>

Knox County, Ohio

Changes in Net Position Last Ten Years (accrual basis of accounting)

	2008	2009	2010
Business-type Activities:			
Charges for Services			
Sewer	1,340,980	1,418,102	1,450,720
Landfill	18,635	0	127,089
Operating Grants and Contributions	0	0	107,135
Capital Grants and Contributions (2)	39,998	1,225,478	114,730
<i>Total Business-type Activities Program Revenues</i>	1,399,613	2,643,580	1,799,674
<i>Total Primary Government Program Revenues</i>	21,213,998	21,770,264	22,734,933
Net (Expense)/Revenue			
Governmental Activities	(21,806,910)	(17,986,104)	(14,297,805)
Business-type Activities	(88,705)	1,371,875	506,589
<i>Total Primary Government Net (Expense)/Revenue</i>	(\$21,895,615)	(\$16,614,229)	(\$13,791,216)
General Revenues and Other Changes in Net Position			
Governmental Activities:			
Property Taxes Levied for:			
General Purposes	\$3,653,400	\$3,847,226	\$3,810,053
Special Purposes	3,989,314	6,352,299	6,350,981
Sales Taxes	5,439,281	4,951,627	5,726,806
Intergovernmental Revenues, Unrestricted	2,758,915	3,259,260	3,175,551
Investment Earnings	707,531	421,128	150,227
Miscellaneous	1,732,961	1,777,222	2,106,347
Transfers	(186,746)	(132,994)	(69,216)
<i>Total Governmental Activities</i>	18,094,656	20,475,768	21,250,749
Business-type Activities:			
Investment Earnings	69,105	38,830	24,216
Transfers	186,746	132,994	69,216
<i>Total Business-type Activities</i>	255,851	171,824	93,432
<i>Total Primary Government</i>	\$18,350,507	\$20,647,592	\$21,344,181
Change in Net Position			
Governmental Activities	(\$3,712,254)	\$2,489,664	\$6,952,944
Business-type Activities	167,146	1,543,699	600,021
<i>Total Primary Government Change in Net Position</i>	(\$3,545,108)	\$4,033,363	\$7,552,965

Source: County Auditor's Office

Knox County, Ohio

2011	2012	2013	2014	2015	2016	2017
1,742,668	1,862,932	1,999,163	2,023,479	1,968,393	2,112,640	2,075,464
0	1,489	34,225	7,694	4,484	9,249	0
140,103	140,103	128,530	128,493	125,469	122,609	117,288
146,200	98,081	407,008	39,713	36,379	54,198	50,627
<u>2,028,971</u>	<u>2,102,605</u>	<u>2,568,926</u>	<u>2,199,379</u>	<u>2,134,725</u>	<u>2,298,696</u>	<u>2,243,379</u>
<u>22,468,889</u>	<u>20,400,101</u>	<u>24,921,349</u>	<u>25,312,389</u>	<u>23,458,202</u>	<u>27,788,709</u>	<u>27,706,384</u>
(17,374,916)	(23,055,139)	(14,124,821)	(19,717,371)	(21,238,965)	(21,052,229)	(27,418,124)
210,489	(126,143)	818,402	34,115	9,247	225,556	(131,111)
<u>(\$17,164,427)</u>	<u>(\$23,181,282)</u>	<u>(\$13,306,419)</u>	<u>(\$19,683,256)</u>	<u>(\$21,229,718)</u>	<u>(\$20,826,673)</u>	<u>(\$27,549,235)</u>
\$3,823,921	\$3,908,629	\$4,039,454	\$4,105,058	\$4,490,189	\$4,563,169	\$4,706,334
6,398,403	6,459,890	6,641,214	6,611,736	6,571,806	6,697,022	6,850,055
5,465,107	5,920,900	6,180,390	6,853,635	7,008,914	7,110,407	7,138,003
2,906,735	2,604,245	2,915,379	2,762,484	2,801,438	2,667,093	2,941,577
177,190	154,864	162,187	(10,169)	345,717	213,990	272,841
1,336,069	1,996,545	1,495,963	1,215,152	1,291,627	1,233,286	1,708,444
(88,082)	(95,005)	(79,588)	(122,548)	(115,842)	(49,983)	(40,506)
<u>20,019,343</u>	<u>20,950,068</u>	<u>21,354,999</u>	<u>21,415,348</u>	<u>22,393,849</u>	<u>22,434,984</u>	<u>23,576,748</u>
23,818	17,205	11,235	36,215	37,345	42,095	52,933
88,082	95,005	79,588	122,548	115,842	49,983	40,506
<u>111,900</u>	<u>112,210</u>	<u>90,823</u>	<u>158,763</u>	<u>153,187</u>	<u>92,078</u>	<u>93,439</u>
<u>\$20,131,243</u>	<u>\$21,062,278</u>	<u>\$21,445,822</u>	<u>\$21,574,111</u>	<u>\$22,547,036</u>	<u>\$22,527,062</u>	<u>\$23,670,187</u>
\$2,644,427	(\$2,105,071)	\$7,230,178	\$1,697,977	\$1,154,884	\$1,382,755	(\$3,841,376)
322,389	(13,933)	909,225	192,878	162,434	317,634	(37,672)
<u>\$2,966,816</u>	<u>(\$2,119,004)</u>	<u>\$8,139,403</u>	<u>\$1,890,855</u>	<u>\$1,317,318</u>	<u>\$1,700,389</u>	<u>(\$3,879,048)</u>

Knox County, Ohio

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

	2008	2009	2010	2011	2012
General Fund					
Nonspendable	\$0	\$0	\$0	\$229,114	\$216,611
Assigned	0	0	0	1,531,904	1,525,988
Unassigned	0	0	0	1,364,951	1,660,248
Reserved	601,554	473,903	492,106	0	0
Unreserved	1,200,614	1,717,030	2,122,349	0	0
Total General Fund	1,802,168	2,190,933	2,614,455	3,125,969	3,402,847
All Other Governmental Funds					
Nonspendable	0	0	0	352,260	308,489
Restricted	0	0	0	22,389,104	21,159,815
Assigned	0	0	0	504,077	593,854
Unassigned	0	0	0	(89)	(9,683)
Reserved	1,465,703	1,712,120	1,112,747	0	0
Unreserved, Undesignated, Reported in:					
Special Revenue Funds	10,536,832	14,071,965	17,820,875	0	0
Capital Projects Funds	750,308	727,137	488,410	0	0
Total All Other Governmental Funds	12,752,843	16,511,222	19,422,032	23,245,352	22,052,475
Total Governmental Funds	\$14,555,011	\$18,702,155	\$22,036,487	\$26,371,321	\$25,455,322

Source: County Auditor's Office

Note: The County implemented GASB 54 in 2011 which established new fund balance classifications for governmental funds.

Knox County, Ohio

2013	2014	2015	2016	2017
\$211,279	\$202,473	\$187,173	\$171,114	\$168,359
1,539,044	1,809,941	2,287,699	2,892,615	594,229
2,014,337	2,177,515	2,087,386	1,737,954	3,983,550
0	0	0	0	0
0	0	0	0	0
3,764,660	4,189,929	4,562,258	4,801,683	4,746,138
388,450	526,494	689,255	447,959	222,052
26,388,872	24,898,373	24,163,547	23,075,557	25,549,620
580,346	529,161	568,718	794,494	546,718
(95,828)	(190,320)	(77,145)	(282,775)	(138,075)
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
27,261,840	25,763,708	25,344,375	24,035,235	26,180,315
\$31,026,500	\$29,953,637	\$29,906,633	\$28,836,918	\$30,926,453

Knox County, Ohio

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

	2008	2009	2010	2011
Revenues:				
Taxes	\$13,117,298	\$15,086,952	\$15,417,736	\$15,610,959
Intergovernmental Revenues	17,551,214	20,211,095	20,029,661	19,747,429
Charges for Services	3,224,427	3,398,465	3,555,170	3,813,643
Licenses and Permits	167,644	208,226	213,560	219,933
Investment Earnings	639,692	414,462	147,357	175,371
Special Assessments	46,702	29,374	10,092	12,719
Fines and Forfeitures	93,224	87,929	175,180	285,019
Donations and Contributions	0	0	0	0
All Other Revenue	1,761,323	1,793,579	1,962,072	1,305,617
Total Revenue	36,601,524	41,230,082	41,510,828	41,170,690
Expenditures:				
Current:				
General Government:				
Legislative and Executive	6,880,886	6,228,729	5,725,837	5,576,818
Judicial	2,216,707	2,179,242	2,086,329	2,013,428
Public Safety	6,000,693	6,371,465	6,633,390	6,496,890
Public Works	5,080,715	4,446,632	4,932,333	4,703,184
Health	449,367	415,995	417,456	469,722
Human Services	15,250,656	13,643,822	11,579,167	11,501,805
Intergovernmental	2,057,835	2,053,506	2,039,618	2,052,914
Capital Outlay	1,358,922	1,940,957	3,791,073	2,961,457
Debt Service:				
Principal Retirement	732,105	769,696	940,226	883,249
Interest and Fiscal Charges	480,876	468,746	450,375	307,762
Total Expenditures	40,508,762	38,518,790	38,595,804	36,967,229
Excess (Deficiency) of Revenues Over Expenditures	(3,907,238)	2,711,292	2,915,024	4,203,461

Knox County, Ohio

2012	2013	2014	2015	2016	2017
\$16,277,842	\$16,793,718	\$17,501,042	\$17,993,140	\$18,352,407	\$18,760,405
17,210,507	19,846,448	21,030,530	19,268,373	20,384,306	23,199,896
3,731,180	3,770,142	4,223,287	4,185,635	4,442,874	4,307,170
225,507	270,572	223,640	245,529	280,585	239,899
154,444	161,765	(37,179)	320,212	220,066	235,585
24,059	14,759	10,905	95	1,481	1,434
170,037	169,754	191,549	160,767	152,031	167,895
0	0	566,049	375,535	209,556	0
2,141,929	1,449,456	1,457,385	1,311,350	1,410,368	1,584,140
<u>39,935,505</u>	<u>42,476,614</u>	<u>45,167,208</u>	<u>43,860,636</u>	<u>45,453,674</u>	<u>48,496,424</u>

6,402,100	6,509,251	6,310,503	6,247,597	6,403,724	6,819,970
2,138,498	2,231,695	2,254,467	2,342,504	2,312,065	2,448,737
6,905,585	6,518,180	7,397,790	6,927,094	8,119,581	7,658,281
5,626,902	4,983,095	5,004,207	6,213,996	5,095,645	4,876,786
463,601	496,063	510,162	484,854	486,247	507,378
14,648,486	12,480,472	16,195,812	15,984,168	17,123,837	20,989,204
1,961,519	1,964,426	1,984,844	2,013,707	2,004,959	2,001,658
2,671,199	2,368,901	3,910,802	3,361,392	3,381,825	3,028,885
1,503,993	947,975	2,200,639	1,350,795	1,495,300	1,350,288
301,486	301,945	234,393	202,929	187,942	235,131
<u>42,623,369</u>	<u>38,802,003</u>	<u>46,003,619</u>	<u>45,129,036</u>	<u>46,611,125</u>	<u>49,916,318</u>

(2,687,864) 3,674,611 (836,411) (1,268,400) (1,157,451) (1,419,894)

(Continued)

Knox County, Ohio

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

	2008	2009	2010	2011
Other Financing Sources (Uses):				
Sale of Capital Assets	0	0	0	204,700
Insurance Recoveries	0	0	196,488	70,843
Refunding General Obligation Bonds Issued	0	0	7,470,000	0
Premium on General Obligation Refunding Bonds	0	0	162,962	0
Payment to Refunded Bond Escrow Agent	0	0	(7,413,303)	0
Inception of Capital Lease	0	144,777	0	0
Ohio Public Works Commission Loan	119,189	0	13,276	0
Ohio Water Development Authority Loan	0	661,648	34,483	32,513
General Obligation Bonds Issued	0	0	0	0
Premium on General Obligation Bonds	0	0	0	0
Loan Issued	0	600,000	0	0
Transfers In	1,822,278	1,268,939	1,012,338	1,201,605
Transfers Out	(2,009,024)	(1,401,933)	(1,081,554)	(1,289,687)
Total Other Financing Sources (Uses)	<u>(67,557)</u>	<u>1,273,431</u>	<u>394,690</u>	<u>219,974</u>
Net Change in Fund Balance	<u>(\$3,974,795)</u>	<u>\$3,984,723</u>	<u>\$3,309,714</u>	<u>\$4,423,435</u>
Debt Service as a Percentage of Noncapital Expenditures	3.17%	3.56%	4.12%	3.59%

Source: County Auditor's Office

Knox County, Ohio

2012	2013	2014	2015	2016	2017
0	0	0	0	0	163,137
0	0	0	0	0	0
0	751,000	0	0	0	0
0	0	0	0	0	0
0	0	(738,289)	0	0	0
37,019	119,748	124,382	791,265	123,972	0
596,536	0	0	81,434	0	0
0	0	0	0	0	0
0	1,077,000	0	475,000	0	3,505,000
0	0	0	0	0	108,493
0	0	0	0	0	0
1,107,927	1,202,910	1,160,742	1,637,237	1,671,526	1,441,445
(1,202,932)	(1,282,498)	(1,283,290)	(1,753,079)	(1,731,509)	(1,481,951)
1,805,396	1,868,160	(392,320)	1,237,722	63,989	3,736,124
(\$882,468)	\$5,542,771	(\$1,228,731)	(\$30,678)	(\$1,093,462)	\$2,316,230
4.62%	3.51%	5.72%	3.78%	3.93%	3.43%

Knox County, Ohio

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

Tax year	2008	2009	2010	2011
Real Property				
Assessed	\$989,454	\$1,117,820	\$1,123,007	\$1,125,887
Actual	2,827,011	3,193,771	3,208,591	3,216,820
Public Utility				
Assessed	33,611	34,933	37,862	39,934
Actual	134,444	139,732	151,448	159,736
Tangible Personal Property				
Assessed	70,367	0	0	0
Actual	1,125,872	0	0	0
Total				
Assessed	1,093,432	1,152,753	1,160,869	1,165,821
Actual	4,087,327	3,333,503	3,360,039	3,376,556
Assessed Value as a Percentage of Actual Value	26.75%	34.58%	34.55%	34.53%
Total Direct Tax Rate	\$9.49	\$12.59	\$12.59	\$12.59

Source: County Auditor's Office

Property is revalued every six years. Assessed value of Real Property are at 35% of Estimated True Value. Assessed value of Public Utility is at 25% and Assessed Value of Tangible Personal Property is at 6.25% for 2008 and 0% for 2009 and forward.

Knox County, Ohio

2012	2013	2014	2015	2016	2017
\$1,119,807	\$1,128,221	\$1,242,275	\$1,247,962	\$1,258,016	\$1,297,530
3,199,449	3,223,489	3,549,357	3,565,606	3,594,331	3,707,229
42,862	46,212	53,694	65,553	75,635	82,077
171,448	184,848	214,776	262,212	302,540	328,308
0	0	0	0	0	0
0	0	0	0	0	0
1,162,669	1,174,433	1,295,969	1,313,515	1,333,651	1,379,607
3,370,897	3,408,337	3,764,133	3,827,818	3,896,871	4,035,537
34.49%	34.46%	34.43%	34.31%	34.22%	34.19%
\$12.59	\$12.59	\$12.99	\$12.99	\$12.99	\$12.99

Knox County, Ohio

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

Collection Year	2008	2009	2010	2011
Direct Rates				
General Fund	3.40	3.40	3.40	3.40
Mental Retardation	2.60	5.35	5.35	5.35
Children Services	1.30	1.30	1.30	1.30
Community Mental Health	1.00	1.00	1.00	1.00
Senior Citizens	0.79	0.79	0.79	0.79
Park District	0.00	0.35	0.35	0.35
Board of Health	0.40	0.40	0.40	0.40
Total	9.49	12.59	12.59	12.59
Overlapping Rates				
City of Mount Vernon	3.20	3.20	3.20	3.20
Villages	2.50 - 8.60	2.50 - 8.60	2.50 - 8.60	2.50 - 8.60
Townships	0.30 - 9.15	0.30 - 9.15	0.30 - 9.15	0.30 - 9.15
In County School Districts	33.83 - 48.69	33.93 - 47.96	33.01 - 48.06	32.98 - 48.37
Out of County School Districts	34.10 - 47.85	33.90 - 48.25	32.80 - 48.45	34.30 - 48.75
Joint Vocational School Districts	3.00 - 6.40	2.50 - 6.40	2.50 - 6.40	2.52 - 6.40
Other Units	0.41 - 5.91	0.43 - 5.93	1.30 - 5.50	1.30 - 5.50

Ohio Revised Code Sections 5705.02 and 5705.07 require a vote of the people for any millage exceeding the "unvoted" or "inside" millage of 10 mills.

Sources:

Knox County Auditor's Office
Knox County Treasurer's Office

Knox County, Ohio

2012	2013	2014	2015	2016	2017
3.40	3.40	3.40	3.40	3.40	3.40
5.35	5.35	5.35	5.35	5.35	5.35
1.30	1.30	1.30	1.30	1.30	1.30
1.00	1.00	0.80	1.00	1.00	1.00
0.79	0.79	0.79	0.79	0.79	0.79
0.35	0.35	0.35	0.35	0.35	0.35
0.40	0.40	1.00	0.80	0.80	0.80
12.59	12.59	12.99	12.99	12.99	12.99
3.20	3.20	3.20	3.20	3.20	3.20
1.80 - 9.40	1.80 - 9.40	1.5-9.4	3.20-9.40	3.2-9.4	3.2-9.4
0.30 - 9.15	0.30 - 9.15	2.1-9.15	2.1-9.15	2.1-9.15	2.1-9.15
33.22 - 48.29	33.25 - 48.20	37.93-47.32	37.95-47.22	37.73-47.18	37.73-47
33.40 - 48.75	33.40 - 49.05	33-49.05	33.10-49.05	33.5-49.05	33.8-49.05
2.54 - 6.40	2.48 - 6.40	2.54-6.4	2.58-6.40	2.57-6.4	2.55-6.4
1.30 - 6.80	1.30 - 6.80	1.3-5.5	1.3-7.3	1.3-7.3	1.3-7.3



Knox County, Ohio

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

Name of Taxpayer	Nature of Business	2017		
		Assessed Value	Rank	Percent of Total Assessed Value
Ohio Power Company	Public Utility	\$35,892,440	1	2.60%
AEP	Public Utility	15,831,610	2	1.15%
Columbia Gas	Public Utility	11,886,840	3	0.86%
Licking Rural	Public Utility	8,590,280	4	0.62%
FT Precision	Business	3,931,990	5	0.29%
Ariel	Business	3,350,860	6	0.24%
Cooper Cameron	Business	2,136,110	7	0.15%
Jeld-Wen	Business	1,742,770	8	0.13%
Schafer Driveline	Business	1,614,640	9	0.12%
Douglas & Audrey Cameron	Agriculture	1,611,440	10	0.12%
Subtotal		86,588,980		6.28%
All Others		1,293,017,640		93.72%
Total		<u>\$1,379,606,620</u>		<u>100.00%</u>

Name of Taxpayer	Nature of Business	2008		
		Assessed Value	Rank	Percent of Total Assessed Value
Ohio Power Company	Public Utility	\$19,856,350	1	1.82%
Ariel Corporation	Business	6,473,540	2	0.59%
Licking Rural Electrification Inc	Public Utility	6,404,810	3	0.59%
Rolls Royce Energy Systems Inc	Business	6,265,290	4	0.57%
Columbia Gas Transmission	Public Utility	5,221,250	5	0.48%
FT Precision Inc	Business	5,146,870	6	0.47%
First Knox National Bank	Business	3,466,310	7	0.32%
Kenyon College	Education	3,196,540	8	0.29%
United Telephone Company of Ohio	Public Utility	3,021,400	9	0.28%
Cooper Cameron Corporation	Business	2,825,590	10	0.26%
Subtotal		61,877,950		5.67%
All Others		1,031,554,189		94.33%
Total		<u>\$1,093,432,139</u>		<u>100.00%</u>

Source: County Auditor - Land and Buildings

Based on valuation of property in 2017 and 2008

Knox County, Ohio

Property Tax Levies and Collections Last Ten Years

Collection Year	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Current					
Tax Levy (1)	\$12,618,876	\$16,511,797	\$16,493,197	\$16,558,246	\$16,533,498
Current Tax Collections	7,895,631	11,678,794	11,873,453	11,880,541	12,064,493
Percent of Levy Collected	62.57%	70.73%	71.99%	71.75%	72.97%
Delinquent					
Tax Levy (1)	\$468,038	\$603,178	\$658,450	\$626,586	\$687,485
Tax Collections (2)	328,141	420,656	464,537	410,414	438,478
Percent of Levy Collected	70.11%	69.74%	70.55%	65.50%	63.78%
Total					
Tax Levy (1)	\$13,086,914	\$17,114,975	\$17,151,647	\$17,184,832	\$17,220,983
Tax Collections	8,223,772	12,099,450	12,337,990	12,290,955	12,502,971
Percent of Levy Collected	62.84%	70.70%	71.93%	71.52%	72.60%

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

(2) The County's current computer system is unable to track delinquent tax collections by tax year.

Source: County Auditor's Office

Knox County, Ohio

<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
\$16,731,175	\$17,196,579	\$18,241,613	\$18,502,502	\$18,757,850
12,315,818	12,881,957	13,150,379	13,395,811	13,723,243
73.61%	74.91%	72.09%	72.40%	73.16%
\$703,993	\$571,732	\$501,110	\$535,625	\$492,071
515,675	425,312	358,595	403,861	352,913
73.25%	74.39%	71.56%	75.40%	71.72%
\$17,435,168	\$17,768,311	\$18,742,723	\$19,038,127	\$19,249,921
12,831,493	13,307,269	13,508,974	13,799,672	14,076,156
73.60%	74.89%	72.08%	72.48%	73.12%

Knox County, Ohio

Ratio of Outstanding Debt By Type Last Ten Years

	2008	2009	2010	2011
Governmental Activities ⁽¹⁾				
General Obligation Bonds Payable	\$9,260,000	\$8,665,000	\$8,116,354	\$7,408,049
OPWC Loan Payable	304,948	266,012	239,688	199,424
Ohio Water Development Authority Loans Payable	112,609	718,737	714,014	707,321
Loan Payable	0	591,507	571,502	550,637
Capital Leases	71,747	144,777	98,362	50,448
Business-type Activities ⁽¹⁾				
Ohio Water Development Authority Loans Payable	\$62,103	\$59,611	\$56,978	\$54,197
Recovery Zone Economic Development Bonds	0	0	6,660,000	6,660,000
General Obligation Bonds Payable	0	0	0	0
OPWC Loan Payable	0	0	0	0
Total Primary Government	<u>\$9,811,407</u>	<u>\$10,445,644</u>	<u>\$16,456,898</u>	<u>\$15,630,076</u>
Population ⁽²⁾				
Knox County	58,890	59,373	61,016	61,275
Outstanding Debt Per Capita	\$167	\$176	\$270	\$255
Income ⁽²⁾				
Personal (in thousands)	1,743,733	1,755,066	1,842,988	1,955,714
Percentage of Personal Income	0.56%	0.60%	0.89%	0.80%

Sources:

(1) Source: County Auditor's Office

(2) US Department of Commerce, Bureau of Economic Analysis

Knox County, Ohio

2012	2013	2014	2015	2016	2017
\$7,032,222	\$8,081,642	\$6,375,062	\$5,831,482	\$4,688,902	\$7,238,815
755,696	715,432	615,514	600,303	493,477	422,316
0	0	0	0	0	0
1,180,671	1,050,291	344,135	350,000	323,750	288,750
25,550	132,967	164,919	707,034	597,782	403,655
\$51,259	\$940,664	\$898,602	\$832,506	\$850,086	\$852,162
6,590,000	6,455,000	6,140,000	5,815,000	5,490,000	0
0	0	0	0	0	5,297,611
0	876,947	846,708	816,468	786,228	755,989
<u>\$15,635,398</u>	<u>\$18,252,943</u>	<u>\$15,384,940</u>	<u>\$14,952,793</u>	<u>\$13,230,225</u>	<u>\$15,259,298</u>
60,705	60,810	61,167	61,061	60,814	60,814
\$258	\$300	\$252	\$245	\$218	\$251
2,074,533	2,169,701	2,311,012	2,402,445	2,410,728	2,410,728
0.75%	0.84%	0.67%	0.62%	0.55%	0.63%

Knox County, Ohio

Ratios of General Bonded Debt Outstanding Last Ten Years

Year	2008	2009	2010	2011
Population ⁽¹⁾	58,890	59,373	61,016	61,275
Assessed Value (In thousands) ⁽²⁾	\$1,093,432	\$1,152,753	\$1,160,869	\$1,165,821
General Bonded Debt ⁽³⁾				
General Obligation Bonds	\$9,260,000	\$8,665,000	\$8,116,354	\$7,408,049
Resources Available to Pay Principal ⁽⁴⁾	\$354,890	\$239,708	\$122,588	\$102,480
Net General Bonded Debt	\$8,905,110	\$8,425,292	\$7,993,766	\$7,305,569
Ratio of Net Bonded Debt to Assessed Value	0.81%	0.73%	0.69%	0.63%
Net Bonded Debt per Capita	\$151.22	\$141.90	\$131.01	\$119.23

Source:

- (1) US Department of Commerce, Bureau of Economic Analysis
- (2) Source: County Auditor's Office
- (3) Includes all general obligation bonded debt supported by property taxes.
- (4) Includes only Debt Service funds available for general obligation bonded debt supported by property taxes.

Knox County, Ohio

<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
60,705	60,810	61,167	61,061	60,814	60,814
\$1,162,669	\$1,174,433	\$1,295,969	\$1,313,515	\$1,333,651	\$1,379,607
\$7,032,222	\$8,081,642	\$6,375,062	\$5,831,482	\$4,688,902	\$7,238,815
\$88,443	\$128,801	\$24,348	\$0	\$0	\$17,128
\$6,943,779	\$7,952,841	\$6,350,714	\$5,831,482	\$4,688,902	\$7,221,687
0.60%	0.68%	0.49%	0.44%	0.35%	0.52%
\$114.39	\$130.78	\$103.83	\$95.50	\$77.10	\$118.75



Knox County, Ohio

*Computation of Direct and Overlapping
Debt Attributable to Governmental Activities
December 31, 2017*

Jurisdiction	Gross Debt Outstanding	Percentage Applicable to County (1)	Amount Applicable to County
Direct:			
Knox County	\$8,353,536	100.00%	\$8,353,536
Overlapping:			
All Cities wholly within the County	4,410,223	100.00%	4,410,223
All Townships wholly within the County	810,115	100.00%	810,115
All School Districts wholly within the County	27,086,007	100.00%	27,086,007
Clear Fork School District	20,310,817	9.20%	1,868,595
North Fork School District	4,285,000	18.00%	<u>771,300</u>
		Subtotal	<u>34,946,240</u>
		Total	<u><u>\$43,299,776</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. The valuations used were for the 2017 collection year.

Source: Knox County Auditor

Knox County, Ohio

Debt Limitations Last Ten Years

Collection Year	2008	2009	2010	2011
Total Debt				
Net Assessed Valuation	\$1,093,432,139	\$1,152,752,950	\$1,160,869,260	\$1,165,821,280
Legal Debt Limitation (%) (1)(a)	2.36%	2.37%	2.37%	2.37%
Legal Debt Limitation (\$) (1)	25,835,803	27,318,824	27,521,732	27,645,532
County Debt Outstanding (2)	4,392,000	4,077,000	3,548,354	3,196,049
Less: Applicable Debt Service Fund Amounts	(354,890)	(239,708)	(122,588)	(102,480)
Net Indebtedness Subject to Limitation	<u>4,037,110</u>	<u>3,837,292</u>	<u>3,425,766</u>	<u>3,093,569</u>
Overall Legal Debt Margin	<u>\$21,798,693</u>	<u>\$23,481,532</u>	<u>\$24,095,966</u>	<u>\$24,551,963</u>
Unvoted Debt				
Net Assessed Valuation	\$1,093,432,139	\$1,152,752,950	\$1,160,869,260	\$1,165,821,280
Legal Debt Limitation (%) (1)(b)	1.00%	1.00%	1.00%	1.00%
Legal Debt Limitation (\$) (1)	10,934,321	11,527,530	11,608,693	11,658,213
County Debt Outstanding (2)	4,392,000	4,077,000	3,548,354	3,196,049
Less: Applicable Debt Service Fund Amounts	(354,890)	(239,708)	(122,588)	(102,480)
Net Indebtedness Subject to Limitation	<u>4,037,110</u>	<u>3,837,292</u>	<u>3,425,766</u>	<u>3,093,569</u>
Overall Legal Debt Margin	<u>\$6,897,211</u>	<u>\$7,690,238</u>	<u>\$8,182,927</u>	<u>\$8,564,644</u>

- (1) Direct Debt Limitation based upon Section 133, The Uniform Bond Act of the Ohio Revised Code.
 (a) 3% of first \$100,000,000 of assessed value, 1.5% of next \$200,000,000; 2.5% of assessed value in excess of \$300,000,000.
 (b) 1% of assessed value.

(2) County Debt Outstanding excludes Special Assessment Bonds and Correctional Facility Bonds
 Source: Knox County Auditor

Knox County, Ohio

2012	2013	2014	2015	2016	2017
\$1,162,668,930	\$1,174,433,430	\$1,295,969,270	\$1,313,514,410	\$1,333,650,920	\$1,379,606,620
2.37%	2.37%	2.38%	2.39%	2.39%	2.39%
27,566,723	27,860,836	30,899,232	31,337,860	31,841,273	32,990,166
3,196,222	4,621,642	3,303,062	3,159,482	2,432,902	5,402,815
(88,443)	(128,801)	(24,348)	0	0	0
3,107,779	4,492,841	3,278,714	3,159,482	2,432,902	5,402,815
\$24,458,944	\$23,367,995	\$27,620,518	\$28,178,378	\$29,408,371	\$27,587,351
\$1,162,668,930	\$1,174,433,430	\$1,295,969,270	\$1,313,514,410	\$1,333,650,920	\$1,379,606,620
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
11,626,689	11,744,334	12,959,693	13,135,144	13,336,509	13,796,066
3,196,222	4,621,642	3,303,062	3,159,482	2,432,902	5,402,815
(88,443)	(128,801)	(24,348)	0	0	0
3,107,779	4,492,841	3,278,714	3,159,482	2,432,902	5,402,815
\$8,518,910	\$7,251,493	\$9,680,979	\$9,975,662	\$10,903,607	\$8,393,251

Knox County, Ohio

Demographic and Economic Statistics Last Ten Years

Calendar Year	2008	2009	2010	2011
Population ⁽¹⁾				
Knox County	58,890	59,373	61,016	61,275
Income ⁽¹⁾				
Total Personal (in thousands)	1,743,733	1,755,066	1,842,988	1,955,714
Per Capita ^{(1)(a)}	29,610	29,560	30,205	31,917
Unemployment Rate ⁽²⁾				
Federal	5.8%	9.3%	9.4%	8.9%
State	6.6%	10.8%	9.5%	8.6%
Knox County	6.3%	11.4%	9.0%	8.7%
Civilian Work Force Estimates ⁽²⁾				
State	5,986,400	5,905,107	5,893,907	5,806,500
Knox County	30,800	30,051	30,100	29,600

Sources:

(1) US Department of Commerce, Bureau of Economic Analysis

(a) Information is only available through 2016. For the presentation of 2017 statistics the County is using the latest information available.

(2) State Department of Labor Statistics

Knox County, Ohio

2012	2013	2014	2015	2016	2017
60,705	60,810	61,167	61,061	60,814	60,814
2,074,533	2,169,701	2,311,012	2,402,445	2,410,728	2,410,728
34,174	35,680	37,782	39,345	39,641	39,641
7.6%	7.4%	6.2%	5.0%	4.9%	4.4%
6.6%	7.4%	5.7%	4.5%	4.9%	5.0%
6.1%	6.7%	5.2%	5.2%	4.5%	4.5%
5,701,000	5,765,700	5,719,500	5,469,000	5,713,100	5,780,000
29,400	30,600	31,100	30,600	31,300	31,300



Knox County, Ohio

Principal Employers Current Year and Nine Years Ago

Employer	Nature of Business	2017		
		Number of Employees	Rank	Percentage of Total Employment
Ariel Corporation	Business	1,500	1	4.9%
Knox Community Hospital	Business	900	2	2.9%
Kenyon College	Educaiton	575	3	1.9%
Jeld-Wen	Business	470	4	1.5%
Knox County	County Government	425	5	1.4%
Mount Vernon City Schools	Education	400	6	1.3%
FT Precision	Business	370	7	1.2%
Mount Vernon Nazarene University	Education	370	8	1.2%
Wal-Mart	Business	325	9	1.1%
Siemens Energy	Business	275	10	0.9%
Total		<u>5,610</u>		
Total Employment within the County		<u><u>30,900</u></u>		

Employer	Nature of Business	2008		
		Number of Employees	Rank	Percentage of Total Employment
Rolls Royce Energy Systems	Business	855	1	0.03
Ariel Corporation	Business	835	2	0.03
Kenyon College	School	602	3	0.02
Knox Community Hospital	Business	573	4	0.02
Mount Vernon Developmental	Business	473	5	0.02
Knox County	County Government	452	6	0.01
Mount Vernon City Schools	School	448	7	0.01
Mount Vernon Nazarene University	School	427	8	0.01
TRW Automotives	Business	400	9	0.01
Kokosing Construction	Business	400	10	0.01
Total		<u>5,465</u>		
Total Employment within the County		<u><u>30,800</u></u>		

Sources:

Area Development Foundation

Knox County, Ohio

Full Time Equivalent Employees by Function Last Ten Years

	2008	2009	2010	2011	2012
Governmental Activities					
General Government					
Legislative and Executive					
Commissioners	18.0	18.0	17.0	18.0	17.0
Auditor	10.0	9.0	9.0	9.0	9.0
Treasurer	5.0	5.0	5.0	5.0	4.0
Prosecutor	10.0	9.0	8.0	8.0	8.0
Board of Elections	5.0	6.0	4.0	4.0	4.0
Recorder	5.0	4.0	5.0	5.0	5.0
Judicial					
Public Defender	6.0	6.0	6.0	6.0	6.0
Probate	4.0	3.0	3.0	3.0	3.0
Clerk of Courts	12.0	10.0	12.0	11.0	10.0
Common Pleas	13.0	12.0	12.0	15.0	13.0
Juvenile	19.0	19.0	18.0	16.0	17.0
Municipal Court	2.0	2.0	2.0	2.0	2.0
Public Safety					
Sheriff	63.0	60.0	63.0	61.0	63.0
911 Emergency Calling	27.0	28.0	30.0	27.0	25.0
Coroner	1.0	1.0	1.0	1.0	1.0
Emergency Management Agency	3.0	3.0	2.0	1.0	1.0
Public Works					
Roads and Bridges	37.0	35.0	34.0	33.0	33.0
Maps	3.0	3.0	2.0	2.0	2.0
Human Services					
Development Disability	59.0	33.0	31.0	29.0	30.0
Public Assistance	63.0	60.0	54.0	52.0	54.0
Child Support Enforcement	14.0	14.0	14.0	11.0	13.0
Children's Services	19.0	21.0	21.0	19.0	20.0
Veterans Services	4.0	5.0	5.0	6.0	5.0
Knox Area Transit	0.0	0.0	0.0	0.0	0.0
Health					
Animal Control	5.0	5.0	4.0	5.0	4.0
Business-Type Activities					
Utilities					
Sewer	10.0	10.0	10.0	9.0	10.0
<i>Total Employees</i>	<u>417.0</u>	<u>381.0</u>	<u>372.0</u>	<u>358.0</u>	<u>359.0</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

Knox County, Ohio

2013	2014	2015	2016	2017
17.0	18.0	17.0	18.0	16.0
9.0	10.0	9.0	9.0	8.5
4.0	4.0	4.0	4.0	4.5
10.0	9.0	9.0	8.0	7.5
4.0	4.0	4.0	5.0	5.0
5.0	5.0	4.0	5.0	5.0
6.0	5.0	6.0	6.0	7.0
3.0	3.0	4.0	3.0	4.0
10.0	11.0	9.0	9.0	11.0
11.0	8.0	10.0	10.0	13.0
15.0	15.0	15.0	12.0	12.0
2.0	2.0	2.0	1.5	2.5
64.0	65.0	67.0	70.0	79.5
32.0	26.0	23.0	26.0	23.5
1.0	1.0	1.0	1.0	3.0
1.0	1.0	1.0	1.0	1.0
33.0	33.0	35.0	35.0	34.0
2.0	2.0	2.0	2.0	2.0
34.0	31.0	35.0	34.0	35.0
56.0	65.0	46.0	61.0	64.0
12.0	13.0	32.0	22.0	23.0
21.0	19.0	20.0	28.0	25.5
4.0	4.0	4.0	4.0	4.0
0.0	15.0	12.0	10.0	36.0
3.0	3.0	3.0	4.0	5.0
9.0	10.0	11.0	11.0	7.0
<u>368.0</u>	<u>382.0</u>	<u>385.0</u>	<u>399.5</u>	<u>438.5</u>

Knox County, Ohio

Operating Indicators by Function Last Ten Years

	2008	2009	2010	2011	2012
Governmental Activities					
General Government					
Legislative and Executive					
Number of Tax Bills	41,016	40,678	34,561	33,615	33,498
Number of Registered Voters	38,846	39,072	40,304	41,024	42,674
Number of Documents Recorded	11,162	12,730	10,562	10,391	13,137
Judicial					
Number of Probation Cases	292	305	314	306	326
Number of Traffic Cases	355	288	327	273	303
Number of Marriage Licenses	390	361	353	374	423
Public Safety					
Sheriff					
Number of Burglaries	231	198	187	233	226
Number of Larceny Investigations	391	381	374	332	456
Number of Traffic Accidents	193	141	194	214	179
Public Works					
Roads and Bridges					
Number of Tons of Asphalt Used	10,804	10,692	11,744	6,386	11,499
Number of Bridges Replaced	4	7	13	9	6
Number of Culverts Replaced	38	27	27	23	41
Human Service					
Development Disability					
Number of Programs Offered	6	13	14	15	16
Number of Individuals Served	405	428	444	478	503
Number of Individuals on Waiting Lists	215	235	276	300	319
Health					
Number of Birth & Death Certificates Issued	3,788	3,709	3,565	3,769	3,729
Number of Sewage Permits Issued	126	123	112	74	99
Number of Patients Served in Medical Clinic	1,708	1,529	1,460	1,292	449
Business-Type Activities					
Sewer					
Number of Water Leaks	31	28	26	15	12
Number of New Services	37	32	29	18	13
Number of Install of Grinder Units	1	0	0	1	0

Source: Knox County Auditor

Knox County, Ohio

2013	2014	2015	2016	2017
32,835	33,342	61,518	60,452	55,768
38,881	39,335	38,359	40,300	40,300
13,290	9,630	10,219	10,563	10,478
307	307	295	300	255
250	174	187	215	177
374	375	398	418	381
195	138	189	120	128
405	317	334	297	213
138	162	129	161	145
15,794	3,558	7,647	5,903	7,766
7	9	4	3	3
24	52	46	51	89
17	16	17	17	17
556	574	538	555	561
362	350	312	275	295
3,621	3,547	3,663	973	968
117	119	79	104	131
1,254	0	138	184	4,144
3	24	25	23	24
13	14	22	37	19
0	0	0	0	0

Knox County, Ohio

Capital Asset Statistics by Function Last Ten Years

	2008	2009	2010	2011	2012
Governmental Activities					
General Government					
Legislative and Executive					
Land (acres)	272.592	327.232	327.232	324.292	324.292
Buildings	55	55	55	55	55
Vehicles	4	4	4	4	2
Judicial					
Buildings	2	2	2	2	2
Public Safety					
Sheriff					
Stations	1	1	1	1	1
Vehicles	32	32	32	31	28
Public Works					
Land (acres)	10.180	10.180	10.180	10.180	10.180
Buildings	8	8	8	8	6
Vehicles	40	38	40	38	43
Health					
Land (acres)	3.180	3.180	3.180	3.180	3.180
Buildings	5	5	5	5	5
Vehicles	4	4	4	5	5
Human Services					
Land (acres)	23.546	23.546	23.546	23.546	23.546
Buildings	13	13	13	13	13
Vehicles	8	8	9	9	8
Business-Type Activities					
Utilities					
Sewer					
Land (acres)	90.409	90.639	125.540	125.540	125.540
Buildings	19	19	20	20	19
Sewerlines (Miles)	1,001,268	1,001,268	1,001,268	1,001,268	1,001,268
Vehicles	9	8	9	9	9
Landfill					
Land (acres)	229.569	229.569	229.569	229.569	229.569

Source: County Auditor's Office

Knox County, Ohio

2013	2014	2015	2016	2017
324.292	324.292	324.661	332.668	332.659
55	55	56	56	55
2	2	5	6	10
3	2	2	2	2
1	1	1	1	1
31	35	38	22	29
10.180	10.180	10.180	10.180	10.180
6	6	6	6	7
38	43	48	35	60
3.180	3.180	3.180	3.180	3.180
5	5	5	5	5
4	5	5	4	6
23.540	23.546	23.546	23.546	23.546
13	15	15	15	15
6	31	36	34	33
125.540	125.540	125.540	125.540	125.540
19	18	18	17	17
1,001,268	1,001,268	1,001,268	1,001,268	1,001,268
9	11	11	11	8
229.569	228.879	228.879	228.879	228.879

