



Knox County Auditor

Knox County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2019

Photo by Sam Miller

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REPORT MAY BE OBTAINED
BY CONTACTING:

THE KNOX COUNTY AUDITOR'S OFFICE
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COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2019

UNAUDITED

Jonette Curry
County Auditor

Prepared by the
Knox County Auditor's Office



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INTRODUCTORY SECTION



Knox County Auditor

Jonette Curry
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July 7, 2020

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

I am pleased to present the Comprehensive Annual Financial Report (CAFR) of Knox County, Ohio, for the year ended December 31, 2019. 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, 2019. 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, 2019***

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 998 documents from 2018 with a total of 9,948 documents recorded in 2019.

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, 2019***

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 2,335 cases filed in 2019. Of those cases 288 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 2019, 31,702 vehicle titles were issued, an increase of 1,340 from 2018.

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 2019, the estate cases totaled 262, which was a decrease of 24 cases from 2018. Overall cases filed in Probate Court totaled 727 in 2019, which was a decrease of 38 cases from 2018. In 2019, the Juvenile Court cases filed totaled 704, which was a decrease of 67 over 2018. 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 2019 totaled 40,587 a decrease of 971 from 2018.

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.

***Letter of Transmittal
For the Year Ended December 31, 2019***

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 two component units the Knox County Airport and the Knox County Land Reutilization Corporation, aka: Knox County Land Bank.

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, 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 twelfth 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 fifteenth 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, 2019***

Employee Relations

Knox County has seven separate unions, whose labor contracts commence at various times. The County Engineer has 24 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 58 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 5 members. This contract commenced on August 1, 2019 for a three year period and expires on July 31, 2022.

The Department of Job and Family Services has 51 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 17 members in the Fraternal Order of Police, Ohio Labor Council, Inc. This contract commenced January 1, 2019 for a three-year period. It expires on December 31, 2021. The remaining departments along with department heads are not represented by any union.

The Water and Wastewater has 6 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 11 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

The County had the several major projects in 2019: The Engineer's Office completed Phase 1 of the Apple Valley Road Paving Project and also the replacement of the Parrott Street Bridge. The total cost was \$1.1 million for the bridge. The County Commissioner's obtained \$2 million in local grant dollars to remodel the "old central school" building and relocate the Veteran's Office and Board of Elections. The total project was \$4 million and completed in 2020. They were also able to break ground on a new Maintenance Building with local grant money of \$200,000. The total cost is \$840,000.

***Letter of Transmittal
For the Year Ended December 31, 2019***

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, 2019***

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, 2019, by our independent auditor, Keith Faber, 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 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, 2018. 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-nine 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, 2019***

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 thirtieth 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

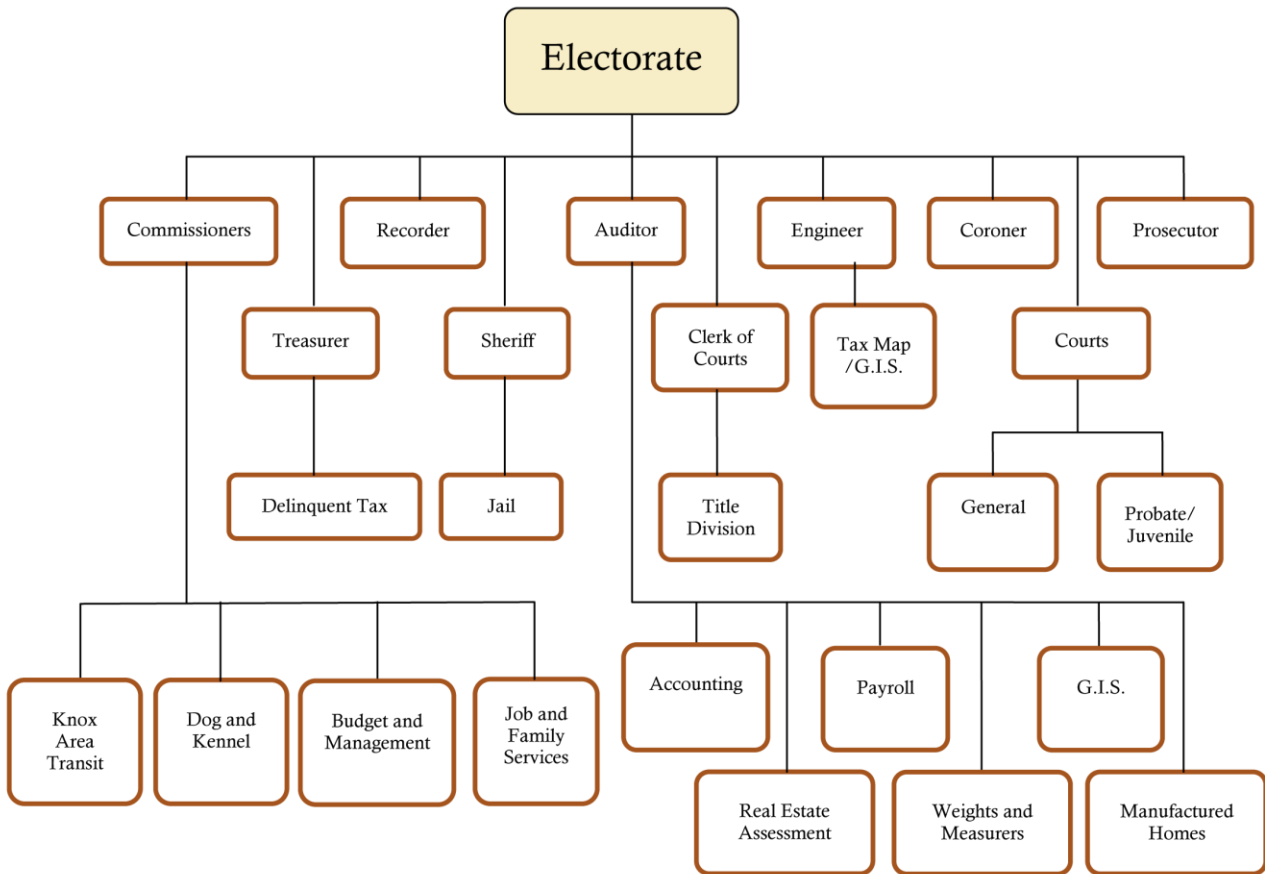
***List of Elected Officials
For the Year Ended December 31, 2019***

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

JUDGES

Common Pleas Judge	Rick Wetzal
Juvenile/Probate	Jay Nixon

**County Organizational Chart
For the Year Ended December 31, 2019**



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
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in Financial
Reporting**

Presented to

**Knox County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2018

Christopher P. Morill

Executive Director/CEO

FINANCIAL SECTION



OHIO AUDITOR OF STATE KEITH FABER



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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, and the aggregate discretely presented component units and remaining fund information of Knox County, Ohio (the County), as of and for the year ended December 31, 2019, 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 such 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 financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Knox County, as of December 31, 2019, 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 for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 27 to the financial statements, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. We did not modify our opinion regarding this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require this presentation to include *management's discussion and analysis*, and schedules of net pension and other post-employment benefit liabilities and pension and other post-employment benefit 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 derives from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected this information to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 7, 2020, 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.

Keith Faber
Auditor of State

Columbus, Ohio

July 7, 2020



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, 2019. 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 2019 are as follows:

- ❑ In total, net position increased \$3,757,634. Net position of governmental activities increased \$4,063,502, which represents a 6.5% increase from 2018. Net position of business-type activities decreased \$305,868 or 4.1% from 2018.
- ❑ General revenues accounted for \$31,187,606 in revenue or 49.9% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for \$31,312,507 or 50.1% of total revenues of \$62,500,113.
- ❑ The County had \$55,775,682 in expenses related to governmental activities; only \$28,744,736 of these expenses were offset by program specific charges for services, grants or contributions.
- ❑ Among major funds, the general fund had \$21,002,124 in revenues and \$15,854,921 in expenditures. The general fund's fund balance increased \$2,538,270 to a balance of \$9,222,889. The increase was primarily due to an increase in the County's portion of the sales tax rate in 2018 with continued growth in 2019 and a higher return on investments.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of four parts – *management's discussion and analysis*, the *basic financial statements*, *required Supplementary 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.

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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 2019 compared to 2018:

	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
Current and other assets	\$67,136,714	\$57,474,941	\$3,196,403	\$3,689,657	\$70,333,117	\$61,164,598
Capital assets, Net	66,717,952	62,025,868	11,886,231	11,740,839	78,604,183	73,766,707
Total assets	<u>133,854,666</u>	<u>119,500,809</u>	<u>15,082,634</u>	<u>15,430,496</u>	<u>148,937,300</u>	<u>134,931,305</u>
Deferred outflows of resources	12,215,617	5,805,911	314,396	172,043	12,530,013	5,977,954
Long-term liabilities outstanding	9,456,646	8,688,714	6,838,616	6,996,141	16,295,262	15,684,855
Net Pension Liability	34,600,794	19,306,201	863,429	486,615	35,464,223	19,792,816
Net OPEB Liability	16,167,749	13,110,558	408,688	335,294	16,576,437	13,445,852
Other liabilities	5,116,947	2,993,590	122,663	187,603	5,239,610	3,181,193
Total liabilities	<u>65,342,136</u>	<u>44,099,063</u>	<u>8,233,396</u>	<u>8,005,653</u>	<u>73,575,532</u>	<u>52,104,716</u>
Deferred inflows of resources	13,838,250	18,381,262	12,446	139,830	13,850,696	18,521,092
Net position:						
Net investment in capital assets	58,915,855	55,040,850	5,469,361	5,254,198	64,385,216	60,295,048
Restricted	33,573,355	29,304,174	0	0	33,573,355	29,304,174
Unrestricted	(25,599,313)	(21,518,629)	1,681,827	2,202,858	(23,917,486)	(19,315,771)
Total net position	<u>\$66,889,897</u>	<u>\$62,826,395</u>	<u>\$7,151,188</u>	<u>\$7,457,056</u>	<u>\$74,041,085</u>	<u>\$70,283,451</u>

The implementation of GASB Statement 68, “Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27” and GASB Statement 75, “Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions,” significantly revised accounting for costs and liabilities related to pensions and other postemployment benefits (OPEB). 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 OPEB, the net pension liability and the net OPEB liability to the reported net position and subtracting deferred outflows related to pension and OPEB.

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. Prior accounting for pensions (GASB 27) and postemployment benefits (GASB 45) focused on a funding approach. This approach limited pension and OPEB costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's net pension liability or net OPEB liability.

GASB 68 and GASB 75 take an earnings approach to pension and OPEB accounting; however, the nature of Ohio's statewide pension/OPEB plans and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

GASB 68 and GASB 75 require the net pension liability and the net OPEB liability to equal the County's proportionate share of each plan's collective:

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

GASB notes that pension and OPEB 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 and other postemployment benefits. GASB noted that the unfunded portion of this 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 these liabilities. 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 Ohio Revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

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 retirement system. In Ohio, there is no legal means to enforce the unfunded liability of the pension/OPEB plan as 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 retirement system is responsible for the administration of the pension and OPEB plans.

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 or the net OPEB liability. As explained above, changes in benefits, contribution rates, and return on investments affect the balance of these liabilities, 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 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 and the net OPEB liability are satisfied, these liabilities are separately identified within the long-term liability section of the statement of net position.

**Management's Discussion and Analysis
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Changes in Net Position – The following table shows the changes in net position for 2019 compared to 2018:

	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
Revenues						
Program Revenues:						
Charges for Services and Sales	\$4,761,051	\$4,485,701	\$2,460,353	\$2,250,816	\$7,221,404	\$6,736,517
Operating Grants and Contributions	20,260,853	20,444,248	0	150,000	20,260,853	20,594,248
Capital Grants and Contributions	3,722,832	1,477,798	107,418	94,032	3,830,250	1,571,830
Total Program Revenues	<u>28,744,736</u>	<u>26,407,747</u>	<u>2,567,771</u>	<u>2,494,848</u>	<u>31,312,507</u>	<u>28,902,595</u>
General Revenues:						
Property Taxes	13,067,548	12,097,152	0	0	13,067,548	12,097,152
Sales Taxes	11,710,406	10,716,378	0	0	11,710,406	10,716,378
Intergovernmental Revenues, Unrestricted	2,641,330	3,077,803	0	0	2,641,330	3,077,803
Investment Earnings	1,183,565	525,423	57,582	55,504	1,241,147	580,927
Miscellaneous	2,527,175	1,540,817	0	0	2,527,175	1,540,817
Total General Revenues	<u>31,130,024</u>	<u>27,957,573</u>	<u>57,582</u>	<u>55,504</u>	<u>31,187,606</u>	<u>28,013,077</u>
Total Revenues	<u>59,874,760</u>	<u>54,365,320</u>	<u>2,625,353</u>	<u>2,550,352</u>	<u>62,500,113</u>	<u>56,915,672</u>
Program Expenses						
General Government						
Legislative and Executive	9,492,287	8,820,959	0	0	9,492,287	8,820,959
Judicial	3,526,872	2,795,402	0	0	3,526,872	2,795,402
Public Safety	10,913,439	9,336,537	0	0	10,913,439	9,336,537
Public Works	6,616,529	5,902,284	0	0	6,616,529	5,902,284
Health	697,302	628,641	0	0	697,302	628,641
Human Services	24,279,811	25,077,734	0	0	24,279,811	25,077,734
Interest and Fiscal Charges	249,442	267,014	0	0	249,442	267,014
Sewer	0	0	2,963,015	2,423,124	2,963,015	2,423,124
Landfill	0	0	3,782	3,842	3,782	3,842
Total Expenses	<u>55,775,682</u>	<u>52,828,571</u>	<u>2,966,797</u>	<u>2,426,966</u>	<u>58,742,479</u>	<u>55,255,537</u>
Change in Net Position Before Transfers	4,099,078	1,536,749	(341,444)	123,386	3,757,634	1,660,135
Transfers	(35,576)	(34,804)	35,576	34,804	0	0
Total Change in Net Position	<u>4,063,502</u>	<u>1,501,945</u>	<u>(305,868)</u>	<u>158,190</u>	<u>3,757,634</u>	<u>1,660,135</u>
Beginning Net Position	<u>62,826,395</u>	<u>61,324,450</u>	<u>7,457,056</u>	<u>7,298,866</u>	<u>70,283,451</u>	<u>68,623,316</u>
Ending Net Position	<u>\$66,889,897</u>	<u>\$62,826,395</u>	<u>\$7,151,188</u>	<u>\$7,457,056</u>	<u>\$74,041,085</u>	<u>\$70,283,451</u>

KNOX COUNTY, OHIO

**Management’s Discussion and Analysis
For the Year Ended December 31, 2019**

Unaudited

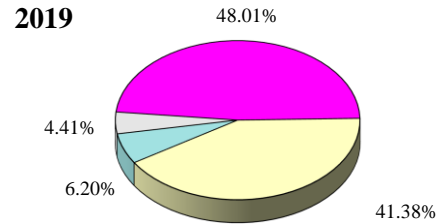
Governmental Activities

Net position of the County’s governmental activities increased by \$4,063,502. This was due to an increase in the County’s portion of the sales tax rate in 2018 with continued growth in 2019 and a higher return on investments.

Tax revenue accounts for \$24,777,954 of the \$59,874,760 in total revenues for governmental activities. Sales tax accounted for \$11,710,406, or approximately 47.3% of total tax revenue.

The County’s direct charges to users of governmental services totaled \$4,761,051. This amount represents 8.0% of total revenues for governmental activities and 17.1% of program specific revenues.

Revenue Sources	2019	Percent of Total
Intergovernmental Revenues	\$2,641,330	4.41%
Program Revenues	28,744,736	48.01%
General Tax Revenues	24,777,954	41.38%
General Other	3,710,740	6.20%
Total Revenue	\$59,874,760	100.00%



Business-Type Activities

Net position of the business-type activities decreased by \$305,868. This decrease is attributable to a Meter Replacement Project requiring a down payment in 2019, project to start in 2020. Business type activities receive no support from tax revenues and remain self-supporting.

***Management's Discussion and Analysis
For the Year Ended December 31, 2019***

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FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

The County's governmental funds reported a combined fund balance of \$40,609,942, which is higher than last year's total of \$33,264,015. The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2019 and 2018.

	Fund Balance December 31, 2019	Fund Balance December 31, 2018	Increase (Decrease)
General	\$9,222,889	\$6,684,619	\$2,538,270
Public Assistance	1,089,519	2,073,928	(984,409)
Motor Vehicle and Gasoline Tax	2,594,890	1,935,643	659,247
Children Services Board	(73,241)	(187,159)	113,918
Development Disabilities	17,521,876	14,597,607	2,924,269
Other Governmental	10,254,009	8,159,377	2,094,632
Total	\$40,609,942	\$33,264,015	\$7,345,927

General Fund – The County's General Fund balance increased from 2018 to 2019. The tables that follow assist in illustrating the financial activities and balance of the General Fund:

	2019 Revenues	2018 Revenues	Increase (Decrease)
Taxes	\$14,524,638	\$13,038,360	\$1,486,278
Intergovernmental Revenues	2,786,249	2,548,021	238,228
Charges for Services	1,980,876	1,831,826	149,050
Licenses and Permits	4,704	3,253	1,451
Investment Earnings	1,055,787	481,886	573,901
Fines and Forfeitures	60,328	43,966	16,362
All Other Revenue	589,542	623,821	(34,279)
Total	\$21,002,124	\$18,571,133	\$2,430,991

General Fund revenues in 2019 increased 13.1% compared to revenues in 2018. The increase in Taxes is the result of a full year of the 2018 Sales Tax increase. The increase in Intergovernmental Revenue is due to Public Defender increased revenue and Municipal Court increased fees. The increase in Charges for Services is due to Federal Prisoner Housing. The increase in Investment Earnings is due to higher return on investments.

KNOX COUNTY, OHIO

**Management's Discussion and Analysis
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Unaudited

	2019 Expenditures	2018 Expenditures	Increase (Decrease)
General Government:			
Legislative and Executive	\$6,491,297	\$6,509,064	(\$17,767)
Judicial	2,482,205	2,243,384	238,821
Public Safety	5,240,037	5,018,209	221,828
Public Works	175,030	134,083	40,947
Health	209,234	207,923	1,311
Human Services	710,694	621,768	88,926
Capital Outlay	510,680	331,407	179,273
Debt Service:			
Principal Retirement	34,539	33,375	1,164
Interst and Fiscal Charges	1,205	2,370	(1,165)
Total	<u>\$15,854,921</u>	<u>\$15,101,583</u>	<u>\$753,338</u>

Expenditures increased by \$753,338 or 5.0% from the prior year. The reason for the increase was largely due to salary and fringe benefit increases. Public Safety purchased 6 new cruisers, body cams and Tasers.

Public Assistance Fund – The County's Public Assistance Fund balance decreased by 47.5%. This decrease in fund balance was the result of increased need for services.

Motor Vehicle and Gasoline Tax Fund – The County's Motor Vehicle and Gasoline Tax Fund balance increased by 34.1%. This increase in fund balance was the result of the collection of a full year of permissive tax increase.

Children Services Board Fund – The fund deficit reported in the Children Services Board Fund decreased by 60.9% due to a slight increase in revenue and a slight decrease in expenditures for 2019.

Development Disabilities Fund – The fund balance reported in the Development Disabilities Fund increased by 20.0%. This increase in fund balance was the result of increased revenues.

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 2019 the County amended its General Fund budget several times. The final budget of \$20.2 million increased \$2.3 million from the original budget of \$17.9 million due to an increase in Transfers Out for Permanent Improvements. The \$603,149 positive variance with the final budget was a result of decreased Legislative and Executive expenditures.

For the General Fund, budget basis revenue of \$17.7 million did not significantly change compared to the original budget estimates. The \$3.5 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, 2019***

Unaudited

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2019 the County had \$78,604,183 net of accumulated depreciation invested in land, buildings, equipment, vehicles and infrastructure. Of this total, \$66,717,952 was related to governmental activities and \$11,886,231 to the business-type activities. The following table shows 2019 and 2018 balances:

	Governmental Activities		Increase (Decrease)
	2019	2018	
Land	\$4,612,483	\$4,643,274	(\$30,791)
Construction in Progress	4,289,674	0	4,289,674
Capital Assets not Being Depreciated	8,902,157	4,643,274	4,258,883
Buildings and Improvements	31,880,069	31,709,961	170,108
Machinery and Equipment	5,367,742	4,883,808	483,934
Vehicles	4,457,765	3,670,843	786,922
Computer Equipment	1,232,643	1,261,924	(29,281)
Infrastructure	59,511,566	58,758,075	753,491
Capital Assets Being Depreciated	102,449,785	100,284,611	2,165,174
Less: Accumulated Depreciation	(44,633,990)	(42,902,017)	(1,731,973)
Totals	\$66,717,952	\$62,025,868	\$4,692,084

Construction in Progress increased due to the capability of revitalizing a county owned building with a local grant being received and relocating two offices to this location along with another local grant to build a new maintenance building and the replacement of Parrott Street Bridge. Machinery and Equipment increased due to the remodel of the county owned building. Infrastructure increased due to the repaving of Apple Valley Drive and General Paving Projects.

	Business-Type Activities		Increase (Decrease)
	2019	2018	
Land	\$347,189	\$347,189	\$0
Construction in Progress	380,638	0	380,638
Capital Assets Not Being Depreciated	727,827	347,189	380,638
Buildings and Improvements	11,109,222	11,109,222	0
Machinery and Equipment	2,042,519	1,990,053	52,466
Vehicles	329,769	302,219	27,550
Computer Equipment	64,083	64,083	0
Sewer and Water Lines	2,211,932	2,211,932	0
Capital Assets Being Depreciated	15,757,525	15,677,509	80,016
Less: Accumulated Depreciation	(4,599,121)	(4,283,859)	(315,262)
Totals	\$11,886,231	\$11,740,839	\$145,392

Business-type activities increased from 2018 due to special order build of a 2020 Freightliner 108-900-ECO 9 yard Truck Mounted Combination Sewer Cleaning purchased by Water/Wastewater Department. 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, 2019***

Unaudited

Debt

At December 31, 2019, the County had \$11.2 million in general obligation bonds outstanding, \$1,357,270 due within one year. The following table summarizes the County's debt outstanding as of December 31, 2019 and 2018:

	<u>2019</u>	<u>2018</u>
Governmental Activities:		
General Obligation Bonds	\$6,665,189	\$6,219,002
OPWC Loan Payable	662,495	778,655
Loan Payable	218,750	253,750
Capital Leases Payable	573,216	204,439
Compensated Absences	1,336,996	1,232,868
Total Governmental Activities	<u>9,456,646</u>	<u>8,688,714</u>
Business-Type Activities:		
OWDA Loan Payable	794,983	838,174
General Obligation Bonds	4,574,901	4,936,256
OPWC Loan Payable	695,510	740,869
Landfill Postclosure Care Liability	352,109	441,485
Capital Leases Payable	380,638	0
Compensated Absences	40,475	39,357
Total Business-Type Activities	<u>6,838,616</u>	<u>6,996,141</u>
Totals	<u>\$16,295,262</u>	<u>\$15,684,855</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 2020 budget is consistent and conservative as it was in 2019. The county anticipates moderate decrease in Sales Tax and also accounted for 27 pays in 2020. 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, 2019**

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Knox County Airport	Knox County Land Reutilization Corporation
Assets:					
Cash and Cash Equivalents	\$ 32,028,069	\$ 2,785,843	\$ 34,813,912	\$ 0	\$ 0
Cash and Cash Equivalents in Segregated Accounts	83,957	867	84,824	422,306	183,460
Cash and Cash Equivalents with Fiscal Agent	7,208,307	0	7,208,307	0	0
Receivables:					
Taxes	16,608,110	0	16,608,110	0	0
Accounts	519,757	349,260	869,017	29,033	0
Intergovernmental	8,420,312	0	8,420,312	0	0
Interest	99,340	0	99,340	0	0
Lease	237,000	0	237,000	0	0
Special Assessments	6,803	0	6,803	0	0
Loans	897,642	0	897,642	0	0
Internal Balances	62,727	(62,727)	0	0	0
Due from Component Unit	53,500	0	53,500	0	0
Inventory of Supplies	400,909	114,400	515,309	46,344	0
Prepaid Items	255,065	8,760	263,825	0	1,665
Restricted Assets:					
Cash and Cash Equivalents	192,258	0	192,258	0	0
Cash and Cash Equivalents with Fiscal Agent	62,958	0	62,958		
Other Assets	0	0	0	0	121,905
Capital Assets not Being Depreciated	8,902,157	727,827	9,629,984	1,077,729	0
Capital Assets Being Depreciated, net	57,815,795	11,158,404	68,974,199	8,152,650	0
Total Assets	133,854,666	15,082,634	148,937,300	9,728,062	307,030
Deferred Outflows of Resources:					
Deferred Charge on Refunding	80,553	26,162	106,715	0	0
Pension	10,629,648	256,183	10,885,831	0	0
OPEB	1,505,416	32,051	1,537,467	0	0
Total Deferred Outflows of Resources	12,215,617	314,396	12,530,013	0	0
Liabilities:					
Accounts Payable	2,759,222	81,249	2,840,471	86,066	2,860
Accrued Wages and Benefits	887,330	24,096	911,426	0	0
Intergovernmental Payable	243,007	6,458	249,465	0	0
Contracts Payable	252,154	0	252,154	0	0
Claims Payable	716,542	0	716,542	0	0
Due to Others	192,258	0	192,258	0	0
Matured Bonds and Interest Payable	48,379	0	48,379	0	0
Due to Primary Government	0	0	0	53,500	0
Accrued Interest Payable	18,055	10,860	28,915	0	0
Long Term Liabilities:					
Due Within One Year	2,208,091	575,347	2,783,438	23,800	0
Due in More Than One Year:					
Net Pension Liability	34,600,794	863,429	35,464,223	0	0
Net OPEB Liability	16,167,749	408,688	16,576,437	0	0
Other Amounts Due in More Than One Year	7,248,555	6,263,269	13,511,824	501,500	0
Total Liabilities	65,342,136	8,233,396	73,575,532	664,866	2,860

KNOX COUNTY, OHIO

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Knox County Airport	Knox County Land Reutilization Corporation
Deferred Inflows of Resources:					
Property Taxes	13,019,993	0	13,019,993	0	0
Pension	667,054	11,337	678,391	0	0
OPEB	151,203	1,109	152,312	0	0
Total Deferred Inflows of Resources	13,838,250	12,446	13,850,696	0	0
Net Position:					
Net Investment in Capital Assets	58,915,855	5,469,361	64,385,216	8,705,079	0
Restricted For:					
Public Safety	1,995,326	0	1,995,326	0	0
Public Works	5,085,644	0	5,085,644	0	0
Human Services	19,728,336	0	19,728,336	0	0
Capital Projects	2,988,798	0	2,988,798	0	0
Debt Service	0	0	0	58,101	0
Other Purposes	3,775,251	0	3,775,251	0	0
Unrestricted (Deficit)	(25,599,313)	1,681,827	(23,917,486)	300,016	304,170
Total Net Position	\$ 66,889,897	\$ 7,151,188	\$ 74,041,085	\$ 9,063,196	\$ 304,170

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

**Statement of Activities
For the Year Ended December 31, 2019**

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 9,492,287	\$ 1,920,603	\$ 368,582	\$ 2,365,320
Judicial	3,526,872	978,872	419,110	0
Public Safety	10,913,439	611,725	1,209,731	0
Public Works	6,616,529	54,640	6,724,392	1,013,991
Health	697,302	228,512	85,008	0
Human Services	24,279,811	966,699	11,454,030	343,521
Interest and Fiscal Charges	249,442	0	0	0
Total Governmental Activities	55,775,682	4,761,051	20,260,853	3,722,832
Business-Type Activities:				
Sewer District Fund	2,963,015	2,460,353	0	107,418
Landfill Fund	3,782	0	0	0
Total Business-Type Activities	2,966,797	2,460,353	0	107,418
Total Primary Government	\$ 58,742,479	\$ 7,221,404	\$ 20,260,853	\$ 3,830,250
Component Units:				
Knox County Airport	\$ 940,442	\$ 730,627	\$ 38,000	\$ 273,141
Knox County Land Reutilization Corporation	93,336	0	108,206	0
Total Component Units	\$ 1,033,778	\$ 730,627	\$ 146,206	\$ 273,141

General Revenues

- Property Taxes Levied for:
 - General Purposes
 - Special Purposes
- Sales Tax
- Intergovernmental Revenues, Unrestricted
- Investment Earnings
- Miscellaneous
- Gain on Sale of Capital Assets
- 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 Units	
Primary Government			Knox County Airport	Knox County Land Reutilization Corporation
Governmental Activities	Business-Type Activities	Total		
\$ (4,837,782)	\$ 0	\$ (4,837,782)		
(2,128,890)	0	(2,128,890)		
(9,091,983)	0	(9,091,983)		
1,176,494	0	1,176,494		
(383,782)	0	(383,782)		
(11,515,561)	0	(11,515,561)		
(249,442)	0	(249,442)		
<u>(27,030,946)</u>	<u>0</u>	<u>(27,030,946)</u>		
0	(395,244)	(395,244)		
0	(3,782)	(3,782)		
<u>0</u>	<u>(399,026)</u>	<u>(399,026)</u>		
<u>(27,030,946)</u>	<u>(399,026)</u>	<u>(27,429,972)</u>		
			\$ 101,326	
				<u>14,870</u>
			<u>101,326</u>	<u>14,870</u>
4,964,149	0	4,964,149	0	0
8,103,399	0	8,103,399	0	0
11,710,406	0	11,710,406	0	0
2,641,330	0	2,641,330	0	110,807
1,183,565	57,582	1,241,147	0	0
1,839,784	0	1,839,784	0	0
687,391	0	687,391	0	44,763
(35,576)	35,576	0	0	0
<u>31,094,448</u>	<u>93,158</u>	<u>31,187,606</u>	<u>0</u>	<u>155,570</u>
4,063,502	(305,868)	3,757,634	101,326	170,440
<u>62,826,395</u>	<u>7,457,056</u>	<u>70,283,451</u>	<u>8,961,870</u>	<u>133,730</u>
<u>\$ 66,889,897</u>	<u>\$ 7,151,188</u>	<u>\$ 74,041,085</u>	<u>\$ 9,063,196</u>	<u>\$ 304,170</u>

KNOX COUNTY, OHIO

**Balance Sheet
Governmental Funds
December 31, 2019**

	General	Public Assistance	Motor Vehicle and Gasoline Tax	Children Services Board
Assets:				
Cash and Cash Equivalents	\$ 7,968,582	\$ 190,485	\$ 1,792,369	\$ 488,415
Cash and Cash Equivalents in Segregated Accounts	12,889	0	0	0
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Receivables:				
Taxes	7,169,471	0	0	1,753,641
Accounts	100,534	7,076	289	117
Intergovernmental	1,170,961	681,643	3,119,043	867,993
Interest	89,704	0	4,923	0
Leases	0	0	0	0
Special Assessments	0	0	0	0
Loans	0	0	0	0
Due from Other Funds	47,917	498,510	0	0
Advance to Other Funds	436,865	0	0	0
Interfund Receivable	6,084	0	0	0
Due from Component Unit	53,500	0	0	0
Inventory of Supplies	2,680	0	398,229	0
Prepaid Items	132,710	44,378	17,563	0
Restricted Assets:				
Cash and Cash Equivalents	192,258	0	0	0
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Total Assets	\$ 17,384,155	\$ 1,422,092	\$ 5,332,416	\$ 3,110,166
Liabilities:				
Accounts Payable	\$ 229,572	\$ 67,826	\$ 20,964	\$ 363,248
Accrued Wages and Benefits Payable	358,182	179,451	77,356	0
Intergovernmental Payable	106,616	46,920	19,917	0
Contracts Payable	62,658	0	21,198	0
Due to Others	192,258	0	0	0
Matured Bonds and Interest Payable	0	0	0	0
Due to Other Funds	248	38,376	0	304,074
Advances from Other Funds	0	0	0	0
Interfund Payable	0	0	0	0
Total Liabilities	949,534	332,573	139,435	667,322
Deferred Inflows of Resources:				
Property Tax	4,519,664	0	0	1,724,566
Unavailable Revenue	2,692,068	0	2,598,091	791,519
Total Deferred Inflows of Resources	7,211,732	0	2,598,091	2,516,085
Fund Balances:				
Nonspendable	467,155	44,378	415,792	0
Restricted	0	1,045,141	2,179,098	0
Assigned	375,914	0	0	0
Unassigned	8,379,820	0	0	(73,241)
Total Fund Balances	9,222,889	1,089,519	2,594,890	(73,241)
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 17,384,155	\$ 1,422,092	\$ 5,332,416	\$ 3,110,166

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

Development Disabilities	Other Governmental Funds	Total Governmental Funds
\$ 10,555,062	\$ 10,665,983	\$ 31,660,896
0	71,068	83,957
7,084,557	0	7,084,557
4,711,238	2,973,760	16,608,110
13,051	74,563	195,630
304,781	2,275,891	8,420,312
0	3,563	98,190
0	237,000	237,000
0	6,803	6,803
0	897,642	897,642
17,468	19,211	583,106
0	0	436,865
0	0	6,084
0	0	53,500
0	0	400,909
21,411	39,003	255,065
0	0	192,258
0	62,958	62,958
<u>\$ 22,707,568</u>	<u>\$ 17,327,445</u>	<u>\$ 67,283,842</u>
\$ 141,591	\$ 1,936,021	\$ 2,759,222
101,951	170,390	887,330
21,719	47,835	243,007
0	168,298	252,154
0	0	192,258
0	48,379	48,379
0	240,408	583,106
0	436,865	436,865
0	6,084	6,084
<u>265,261</u>	<u>3,054,280</u>	<u>5,408,405</u>
4,634,479	2,141,284	13,019,993
285,952	1,877,872	8,245,502
<u>4,920,431</u>	<u>4,019,156</u>	<u>21,265,495</u>
21,411	39,003	987,739
17,500,465	9,212,422	29,937,126
0	1,140,058	1,515,972
0	(137,474)	8,169,105
<u>17,521,876</u>	<u>10,254,009</u>	<u>40,609,942</u>
<u>\$ 22,707,568</u>	<u>\$ 17,327,445</u>	<u>\$ 67,283,842</u>

KNOX COUNTY, OHIO

***Reconciliation Of Total Governmental Fund Balances
To Net Position Of Governmental Activities
December 31, 2019***

Total Governmental Fund Balances		\$ 40,609,942
 <i>Amounts reported for governmental activities in the statement of net position are different because</i>		
Capital Assets used in governmental activities are not financial resources and therefore are not reported in the funds.		66,717,952
Other long-term assets are not available to pay for current-period expenditures and therefore are reported as unavailable revenue in the funds.		8,245,502
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.		162,385
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	10,629,648	
Deferred Inflows - Pension	(667,054)	
Net Pension Liability	<u>(34,600,794)</u>	(24,638,200)
The net OPEB 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 - OPEB	1,505,416	
Deferred Inflows - OPEB	(151,203)	
Net OPEB Liability	<u>(16,167,749)</u>	(14,813,536)
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	(6,665,189)	
Deferred Charge on Refunding	80,553	
Ohio Public Works Commission Loan Payable	(662,495)	
Loan Payable	(218,750)	
Compensated Absences Payable	(1,336,996)	
Capital Lease Payable	(573,216)	
Accrued Interest Payable	<u>(18,055)</u>	(9,394,148)
 <i>Net Position of Governmental Activities</i>		 <u>\$ 66,889,897</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, 2019**

	General	Public Assistance	Motor Vehicle and Gasoline Tax	Children Services Board
Revenues:				
Taxes	\$ 14,524,638	\$ 0	\$ 0	\$ 1,786,353
Intergovernmental Revenues	2,786,249	4,202,506	6,300,355	2,311,255
Charges for Services	1,980,876	52,371	14,670	142,463
Licenses and Permits	4,704	0	0	0
Investment Earnings	1,055,787	0	40,940	0
Special Assessments	0	0	0	0
Fines and Forfeitures	60,328	0	22,155	0
Donations and Contributions	0	0	0	0
All Other Revenue	589,542	471,227	75,508	9,713
Total Revenue	21,002,124	4,726,104	6,453,628	4,249,784
Expenditures:				
Current:				
General Government:				
Legislative and Executive	6,491,297	0	0	0
Judicial	2,482,205	0	0	0
Public Safety	5,240,037	0	0	0
Public Works	175,030	0	5,763,689	0
Health	209,234	0	0	0
Human Services	710,694	5,730,236	0	4,135,866
Intergovernmental	0	0	0	0
Capital Outlay	510,680	0	0	0
Debt Service:				
Principal Retirement	34,539	0	169,900	0
Interest and Fiscal Charges	1,205	0	4,159	0
Total Expenditures	15,854,921	5,730,236	5,937,748	4,135,866
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,147,203	(1,004,132)	515,880	113,918
Other Financing Sources (Uses):				
Sale of Capital Assets	943,200	0	0	0
Inception of Capital Lease	0	0	0	0
General Obligation Bonds Issued	0	0	0	0
Transfers In	57,762	111,602	0	0
Transfers Out	(3,610,020)	(91,879)	0	0
Total Other Financing Sources (Uses)	(2,609,058)	19,723	0	0
Net Change in Fund Balances	2,538,145	(984,409)	515,880	113,918
Fund Balances at Beginning of Year	6,684,619	2,073,928	1,935,643	(187,159)
Increase (Decrease) in Inventory	125	0	143,367	0
Fund Balances End of Year	\$ 9,222,889	\$ 1,089,519	\$ 2,594,890	\$ (73,241)

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

Development Disabilities	Other Governmental Funds	Total Governmental Funds
\$ 4,273,564	\$ 4,005,175	\$ 24,589,730
2,713,493	5,968,993	24,282,851
0	2,162,483	4,352,863
0	229,459	234,163
0	49,914	1,146,641
0	6,654	6,654
0	84,534	167,017
75,601	2,000,000	2,075,601
224,635	546,112	1,916,737
<u>7,287,293</u>	<u>15,053,324</u>	<u>58,772,257</u>
0	1,205,723	7,697,020
0	360,689	2,842,894
0	3,457,682	8,697,719
0	7,288	5,946,007
0	352,508	561,742
5,306,224	3,229,620	19,112,640
0	1,966,510	1,966,510
0	5,597,734	6,108,414
0	1,223,429	1,427,868
0	223,753	229,117
<u>5,306,224</u>	<u>17,624,936</u>	<u>54,589,931</u>
1,981,069	(2,571,612)	4,182,326
0	0	943,200
0	612,485	612,485
0	1,500,000	1,500,000
943,200	2,553,939	3,666,503
0	(180)	(3,702,079)
<u>943,200</u>	<u>4,666,244</u>	<u>3,020,109</u>
2,924,269	2,094,632	7,202,435
14,597,607	8,159,377	33,264,015
0	0	143,492
<u>\$ 17,521,876</u>	<u>\$ 10,254,009</u>	<u>\$ 40,609,942</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, 2019***

Net Change in Fund Balances - Total Governmental Funds \$ 7,202,435

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	8,663,714	
Depreciation Expense	(3,715,821)	4,947,893

Governmental Funds only report the disposal of assets to the extent proceeds are received from sale. In the statement of activities, the gain/loss is reported for each disposal. (255,809)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. 390,747

Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows. 2,545,384

Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities. (7,636,845)

Except for amounts reported as deferred inflows/outflows, changes in the net OPEB liability are reported as OPEB expense in the statement of activities. (1,485,465)

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	(1,500,000)	
Capital Lease Inception	(612,485)	
General Obligation Bond Principal Payment	1,033,000	
Ohio Public Works Commission Principal Payment	116,160	
Local Government Innovation Loan Principal Payment	35,000	
Capital Lease Principal Payment	243,708	(684,617)

(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. (863)

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	(104,128)	
Change in Inventory	143,492	
Amortization of Bond Premium	20,813	
Amortization of Loss on Refunding	<u>(40,275)</u>	19,902

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.

(979,260)

Change in Net Position of Governmental Activities

\$ 4,063,502

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, 2019**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 13,066,000	\$ 13,066,000	\$ 14,410,915	\$ 1,344,915
Intergovernmental Revenues	2,006,000	2,006,000	2,767,860	761,860
Charges for Services	1,447,600	1,447,600	1,405,616	(41,984)
Licenses and Permits	3,100	3,100	4,704	1,604
Investment Earnings	500,000	500,000	835,933	335,933
Fines and Forfeitures	48,000	48,000	59,423	11,423
All Other Revenues	484,804	449,792	586,304	136,512
Total Revenues	<u>17,555,504</u>	<u>17,520,492</u>	<u>20,070,755</u>	<u>2,550,263</u>
Expenditures:				
Current:				
General Government - Legislative and Executive	7,437,776	7,000,106	6,666,922	333,184
General Government - Judicial	2,200,405	2,360,813	2,272,109	88,704
Public Safety	5,403,287	5,413,141	5,354,614	58,527
Public Works	256,399	179,566	179,297	269
Health	219,545	219,545	210,334	9,211
Human Services	747,455	729,455	697,112	32,343
Capital Outlay	532,716	587,348	540,557	46,791
Total Expenditures	<u>16,797,583</u>	<u>16,489,974</u>	<u>15,920,945</u>	<u>569,029</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	757,921	1,030,518	4,149,810	3,119,292
Other Financing Sources (Uses):				
Other Financing Uses	(156,665)	(156,665)	(122,545)	34,120
Sale of Capital Assets	0	0	943,200	943,200
Transfers In	200,000	200,000	120,180	(79,820)
Transfers Out	(924,259)	(3,516,862)	(3,516,862)	0
Advances In	5,000	5,000	100,100	95,100
Advances Out	0	(6,084)	(6,084)	0
Total Other Financing Sources (Uses)	<u>(875,924)</u>	<u>(3,474,611)</u>	<u>(2,482,011)</u>	<u>992,600</u>
Net Change in Fund Balance	(118,003)	(2,444,093)	1,667,799	4,111,892
Fund Balance at Beginning of Year	5,051,302	5,051,302	5,051,302	0
Prior Year Encumbrances	510,864	510,864	510,864	0
Fund Balance at End of Year	<u>\$ 5,444,163</u>	<u>\$ 3,118,073</u>	<u>\$ 7,229,965</u>	<u>\$ 4,111,892</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, 2019**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 4,000,000	\$ 4,000,000	\$ 4,159,148	\$ 159,148
Charges for Services	100,000	100,000	52,371	(47,629)
All Other Revenues	261,000	261,000	321,216	60,216
Total Revenues	<u>4,361,000</u>	<u>4,361,000</u>	<u>4,532,735</u>	<u>171,735</u>
Expenditures:				
Human Services	5,144,294	5,607,176	5,487,273	119,903
Total Expenditures	<u>5,144,294</u>	<u>5,607,176</u>	<u>5,487,273</u>	<u>119,903</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(783,294)	(1,246,176)	(954,538)	291,638
Other Financing Sources (Uses):				
Transfers In	678,225	678,225	111,602	(566,623)
Transfers Out	(100,000)	(91,919)	(91,879)	40
Advances In	0	0	200,000	200,000
Total Other Financing Sources (Uses)	<u>578,225</u>	<u>586,306</u>	<u>219,723</u>	<u>(366,583)</u>
Net Change in Fund Balance	(205,069)	(659,870)	(734,815)	(74,945)
Fund Balance at Beginning of Year	670,179	670,179	670,179	0
Prior Year Encumbrances	200,069	200,069	200,069	0
Fund Balance at End of Year	<u>\$ 665,179</u>	<u>\$ 210,378</u>	<u>\$ 135,433</u>	<u>\$ (74,945)</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 – Motor Vehicle and Gasoline Tax Fund
For the Year Ended December 31, 2019**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 5,040,000	\$ 5,402,534	\$ 6,159,735	\$ 757,201
Charges for Services	4,000	4,000	14,670	10,670
Investment Earnings	1,500	1,500	38,258	36,758
Fines and Forfeitures	10,500	10,500	22,438	11,938
All Other Revenues	15,500	15,500	75,808	60,308
Total Revenues	<u>5,071,500</u>	<u>5,434,034</u>	<u>6,310,909</u>	<u>876,875</u>
Expenditures:				
Public Works	<u>5,287,901</u>	<u>6,636,782</u>	<u>6,370,324</u>	<u>266,458</u>
Total Expenditures	<u>5,287,901</u>	<u>6,636,782</u>	<u>6,370,324</u>	<u>266,458</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(216,401)	(1,202,748)	(59,415)	1,143,333
Fund Balance at Beginning of Year	1,221,134	1,221,134	1,221,134	0
Prior Year Encumbrances	216,401	216,401	216,401	0
Fund Balance at End of Year	<u>\$ 1,221,134</u>	<u>\$ 234,787</u>	<u>\$ 1,378,120</u>	<u>\$ 1,143,333</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, 2019**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 1,700,431	\$ 1,700,431	\$ 1,785,123	\$ 84,692
Intergovernmental Revenues	2,862,350	2,862,350	2,499,183	(363,167)
Charges for Services	75,000	75,000	142,463	67,463
All Other Revenues	38,700	38,700	9,596	(29,104)
Total Revenues	<u>4,676,481</u>	<u>4,676,481</u>	<u>4,436,365</u>	<u>(240,116)</u>
Expenditures:				
Human Services	4,638,384	4,638,384	4,511,148	127,236
Total Expenditures	<u>4,638,384</u>	<u>4,638,384</u>	<u>4,511,148</u>	<u>127,236</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	38,097	38,097	(74,783)	(112,880)
Fund Balance at Beginning of Year	363,413	363,413	363,413	0
Prior Year Encumbrances	88,384	88,384	88,384	0
Fund Balance at End of Year	<u>\$ 489,894</u>	<u>\$ 489,894</u>	<u>\$ 377,014</u>	<u>\$ (112,880)</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, 2019**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 4,099,700	\$ 4,099,700	\$ 4,270,399	\$ 170,699
Intergovernmental Revenues	2,405,873	2,405,873	2,710,683	304,810
All Other Revenues	396,800	396,800	218,535	(178,265)
Donations and Contributions	3,000	3,000	75,601	72,601
Total Revenues	<u>6,905,373</u>	<u>6,905,373</u>	<u>7,275,218</u>	<u>369,845</u>
Expenditures:				
Human Services:	<u>6,621,979</u>	<u>6,621,980</u>	<u>5,942,326</u>	<u>679,654</u>
Total Expenditures	<u>6,621,979</u>	<u>6,621,980</u>	<u>5,942,326</u>	<u>679,654</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	283,394	283,393	1,332,892	1,049,499
Other Financing Sources (Uses):				
Transfers In	0	0	943,200	943,200
Transfers Out	(2,304,078)	(2,304,078)	0	2,304,078
Advances In	<u>67,152</u>	<u>67,152</u>	<u>0</u>	<u>(67,152)</u>
Total Other Financing Sources (Uses)	<u>(2,236,926)</u>	<u>(2,236,926)</u>	<u>943,200</u>	<u>3,180,126</u>
Net Change in Fund Balance	(1,953,532)	(1,953,533)	2,276,092	4,229,625
Fund Balance at Beginning of Year	8,135,128	8,135,128	8,135,128	0
Prior Year Encumbrances	<u>13,095</u>	<u>13,095</u>	<u>13,095</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 6,194,691</u>	<u>\$ 6,194,690</u>	<u>\$ 10,424,315</u>	<u>\$ 4,229,625</u>

See accompanying notes to the basic financial statements



KNOX COUNTY, OHIO

**Statement of Net Position
Proprietary Funds
December 31, 2019**

	Business-Type Activities - Enterprise Funds			Governmental
	Sewer District	Landfill	Total	Activities- Internal Service Fund
Assets:				
Current Assets:				
Cash and Cash Equivalents	\$ 2,709,903	\$ 75,940	\$ 2,785,843	\$ 367,173
Cash and Cash Equivalents in Segregated Accounts	867	0	867	0
Cash and Cash Equivalents with Fiscal Agent	0	0	0	123,750
Receivables:				
Accounts	349,260	0	349,260	324,127
Interest	0	0	0	1,150
Inventory of Supplies	114,400	0	114,400	0
Prepaid Items	8,760	0	8,760	0
Total Current Assets	3,183,190	75,940	3,259,130	816,200
Noncurrent Assets:				
Capital Assets not Being Depreciated	584,663	143,164	727,827	0
Capital Assets being Depreciated, net	11,158,404	0	11,158,404	0
Total Noncurrent Assets	11,743,067	143,164	11,886,231	0
Total Assets	14,926,257	219,104	15,145,361	816,200
Deferred Outflows of Resources:				
Deferred Charge on Refunding	26,162	0	26,162	0
Pension	256,183	0	256,183	0
OPEB	32,051	0	32,051	0
Total Deferred Outflows of Resources	314,396	0	314,396	0
Liabilities:				
Current Liabilities:				
Accounts Payable	81,249	0	81,249	0
Accrued Wages and Benefits	24,096	0	24,096	0
Intergovernmental Payable	6,458	0	6,458	0
Claims Payable	0	0	0	716,542
Accrued Interest Payable	10,860	0	10,860	0
Compensated Absences - Current	21,747	0	21,747	0
Capital Leases - Current	48,336	0	48,336	0
General Obligation Bonds - Current	360,000	0	360,000	0
OWDA Loans Payable - Current	29,849	0	29,849	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	612,835	85,175	698,010	716,542

KNOX COUNTY, OHIO

	Business-Type Activities - Enterprise Funds			Governmental
	Sewer District	Landfill	Total	Activities- Internal Service Fund
<i>Noncurrent Liabilities</i>				
Compensated Absences Payable	18,728	0	18,728	0
Capital Leases Payable	332,302	0	332,302	0
General Obligation Bonds Payable	4,214,901	0	4,214,901	0
OWDA Loans Payable	765,134	0	765,134	0
OPWC Loans Payable	665,270	0	665,270	0
Landfill Postclosure Care Liability	0	266,934	266,934	0
Net Pension Liability	863,429	0	863,429	0
Net OPEB Liability	408,688	0	408,688	0
<i>Total Noncurrent Liabilities</i>	<u>7,268,452</u>	<u>266,934</u>	<u>7,535,386</u>	<u>0</u>
Total Liabilities	<u>7,881,287</u>	<u>352,109</u>	<u>8,233,396</u>	<u>716,542</u>
Deferred Inflows of Resources:				
Pension	11,337	0	11,337	0
OPEB	1,109	0	1,109	0
Total Deferred Inflows of Resources	<u>12,446</u>	<u>0</u>	<u>12,446</u>	<u>0</u>
Net Position:				
Net Investment in Capital Assets	5,326,197	143,164	5,469,361	0
Unrestricted	2,020,723	(276,169)	1,744,554	99,658
Total Net Position	<u>\$ 7,346,920</u>	<u>\$ (133,005)</u>	<u>\$ 7,213,915</u>	<u>\$ 99,658</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.			<u>(62,727)</u>	
Total Net Position of Business Type Activities			<u>\$ 7,151,188</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, 2019**

	Business-Type Activities - Enterprise Funds			Governmental
	Sewer District	Landfill	Total	Activities- Internal Service Fund
Operating Revenues:				
Charges for Services	\$ 2,431,429	\$ 0	\$ 2,431,429	\$ 6,167,714
Other Operating Revenue	28,924	0	28,924	0
Total Operating Revenues	<u>2,460,353</u>	<u>0</u>	<u>2,460,353</u>	<u>6,167,714</u>
Operating Expenses:				
Personal Services	910,378	0	910,378	0
Contractual Services	1,217,201	0	1,217,201	860,431
Materials and Supplies	255,428	0	255,428	0
Depreciation	351,084	0	351,084	0
Other Operating Expenses	36,052	3,782	39,834	0
Health Insurance Claims	0	0	0	6,634,013
Total Operating Expenses	<u>2,770,143</u>	<u>3,782</u>	<u>2,773,925</u>	<u>7,494,444</u>
Operating Income (Loss)	(309,790)	(3,782)	(313,572)	(1,326,730)
Nonoperating Revenue (Expenses):				
Investment Earnings	57,582	0	57,582	26,163
Interest Expense	(148,337)	0	(148,337)	0
Loss on Disposal of Capital Assets	(9,593)	0	(9,593)	0
Other Nonoperating Revenue	0	0	0	286,666
Other Nonoperating Expense	0	0	0	(301)
Total Nonoperating Revenues (Expenses)	<u>(100,348)</u>	<u>0</u>	<u>(100,348)</u>	<u>312,528</u>
Income (Loss) Before Contributions and Transfers	(410,138)	(3,782)	(413,920)	(1,014,202)
Capital Contributions - Tap in Fees	107,418	0	107,418	0
Transfers In	0	93,158	93,158	0
Transfers Out	(57,582)	0	(57,582)	0
Change in Net Position	(360,302)	89,376	(270,926)	(1,014,202)
Net Position (Deficit) Beginning of Year	7,707,222	(222,381)	7,484,841	1,113,860
Net Position (Deficit) End of Year	<u>\$ 7,346,920</u>	<u>\$ (133,005)</u>	<u>\$ 7,213,915</u>	<u>\$ 99,658</u>
Change in Net Position of Enterprise Funds			\$ (270,926)	
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.			(34,942)	
Change in Net Position of Business Type Activities			<u>\$ (305,868)</u>	

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

**Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2019**

	<u>Business Type Activities - Enterprise Funds</u>			Governmental
	Sewer	Landfill	Totals	Activities -
	District			Internal
				Service
				Fund
<u>Cash Flows from Operating Activities:</u>				
Cash Received from Customers	\$2,434,871	\$0	\$2,434,871	\$0
Cash Received from Interfund Services	0	0	0	6,167,714
Cash Payments to Suppliers for Goods and Services	(1,595,523)	(93,158)	(1,688,681)	(860,732)
Cash Payments to Employees for Service	(728,205)	0	(728,205)	0
Cash Payments for Claims	0	0	0	(6,563,042)
Cash From Other Sources	0	0	0	25,762
Net Cash Provided (Used) for Operating Activities	111,143	(93,158)	17,985	(1,230,298)
<u>Cash Flows from Noncapital and Related Financing Activities:</u>				
Transfers In	0	93,158	93,158	0
Transfers Out	(57,582)	0	(57,582)	0
Net Cash Provided (Used) by Noncapital and Related Financing Activities	(57,582)	93,158	35,576	0
<u>Cash Flows from Capital and Related Financing Activities:</u>				
Contributed Capital from Tap-In Fees	107,418	0	107,418	0
Acquisition of Capital Assets	(125,431)	0	(125,431)	0
Principal Paid on Ohio Water Development Loan Payable	(43,191)	0	(43,191)	0
Principal Paid on Ohio Public Works Commission Loan Payable	(45,359)	0	(45,359)	0
Principal Paid on General Obligation Bonds Payable	(350,000)	0	(350,000)	0
Interest Paid on Debt	(168,255)	0	(168,255)	0
Net Cash Used for Capital and Related Financing Activities	(624,818)	0	(624,818)	0
<u>Cash Flows from Investing Activities:</u>				
Receipts of Interest	57,582	0	57,582	28,065
Net Cash Provided by Investing Activities	57,582	0	57,582	28,065
Net Increase (Decrease) in Cash and Cash Equivalents	(513,675)	0	(513,675)	(1,202,233)
Cash and Cash Equivalents at Beginning of Year	3,224,445	75,940	3,300,385	1,693,156
Cash and Cash Equivalents at End of Year	\$2,710,770	\$75,940	\$2,786,710	\$490,923
<u>Reconciliation of Cash and</u>				
<u>Cash Equivalents per Statement of Net Position:</u>				
Cash and Cash Equivalents	\$2,709,903	\$75,940	\$2,785,843	\$367,173
Cash and Cash Equivalents with Fiscal Agent	867	0	867	123,750
Cash and Cash Equivalents at End of Year	\$2,710,770	\$75,940	\$2,786,710	\$490,923

(Continued)

KNOX COUNTY, OHIO

	<u>Business Type Activities - Enterprise Funds</u>			Governmental
	Sewer District	Landfill	Totals	Activities - Internal Service Fund
<u>Reconciliation of Operating Loss to Net Cash</u>				
<u>Provided (Used) for Operating Activities:</u>				
Operating Loss	(\$309,790)	(\$3,782)	(\$313,572)	(\$1,326,730)
Adjustments to Reconcile Operating Loss to Net Cash Provided (Used) for Operating Activities:				
Depreciation Expense	351,084	0	351,084	0
Miscellaneous Nonoperating Revenue	0	0	0	25,762
Miscellaneous Nonoperating Expense	0	0	0	(301)
Changes in Assets, Deferred Outflows of Resources, Liabilities and Deferred Inflows of Resources:				
Increase in Accounts Receivable	(25,482)	0	(25,482)	0
Increase in Inventory	(30,903)	0	(30,903)	0
Decrease in Prepaid Items	1,022	0	1,022	0
Increase Deferred Outflows-Pension	(137,472)	0	(137,472)	0
Increase Deferred Outflows-OPEB	(7,377)	0	(7,377)	0
Decrease in Accounts Payable	(57,541)	0	(57,541)	0
Increase in Accrued Wages and Benefits	3,310	0	3,310	0
Decrease in Closure and Postclosure Care Payable	0	(89,376)	(89,376)	0
Increase in Intergovernmental Payable	350	0	350	0
Increase in Compensated Absences	1,118	0	1,118	0
Increase in Claims Payable	0	0	0	70,971
Increase in Net Pension Liability	376,814	0	376,814	0
Increase in Net OPEB Liability	73,394	0	73,394	0
Decrease in Deferred Inflows-Pension	(103,516)	0	(103,516)	0
Decrease in Deferred Inflows-OPEB	(23,868)	0	(23,868)	0
Total Adjustments	420,933	(89,376)	331,557	96,432
Net Cash Provided (Used) for Operating Activities	\$111,143	(\$93,158)	\$17,985	(\$1,230,298)

Schedule of Noncash Investing, Capital and Financing Activities:

During 2019, the Sewer Distrit Fund entered into capital lease obligations of \$380,638.

See accompanying notes to the basic financial statements

KNOX COUNTY, OHIO

**Statement of Assets and Liabilities
Fiduciary Funds
December 31, 2019**

	<u>Agency</u>
Assets:	
Equity in Pooled Cash and Cash Equivalents	\$ 7,529,379
Cash and Cash Equivalents in Segregated Accounts	496,651
Receivables:	
Taxes	78,358,773
Accounts	13,256
Special Assessments	30,165
Intergovernmental	<u>3,502,698</u>
Total Assets	<u><u>\$ 89,930,922</u></u>
Liabilities:	
Intergovernmental Payable	\$ 84,634,085
Undistributed Monies	486,086
Due to Others	<u>4,810,751</u>
Total Liabilities	<u><u>\$ 89,930,922</u></u>

See accompanying notes to the basic financial statements

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

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 and the Land Bank 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, two component units 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 sixty-six 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, 2019***

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 four 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.

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, 2019***

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 2019.

Discretely Presented Component Units:

The component unit columns in the financial statements identify the financial data of the County's component units, Knox County Airport and Knox County Land Reutilization Corporation. They are reported separately to emphasize that they are 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 is reported as a discretely presented component unit of the County in accordance with GASB 14 as amended by GASB Statements No. 39 and 61. Separately issued financial statements can be obtained from Knox County Land Reutilization Corporation, 507 W High St., Mount Vernon, Ohio 43050.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

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, 2019***

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, 2019***

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, 2019***

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, 2019***

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.

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, Land Bank, and five 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, 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, 2019***

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 2019.

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 2019, 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, 2019***

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 2019 amounted to \$1,241,147.

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, 2019***

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 2019, 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, 2019, 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, 2019***

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, 2019***

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, 2019**

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, Sewer District Fund
Compensated Absences	General Fund, Public Assistance Fund,
Net Pension Liability	Motor Vehicle and Gas Tax Fund,
Net OPEB Liability	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 first 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, 2019***

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, 2019***

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.

Q. Other Assets

Other Assets represent properties purchased by or donated to the Land Bank. These properties are valued based upon the purchase price plus any costs of significant maintenance, rehabilitation, or betterment of homes on the properties. The Land Bank holds properties until the home is either sold to a new homeowner, sold to an individual who will rehabilitate the home, or the home on the property is demolished. The Land Bank may sell other lots to the owners of adjacent parcels for a nominal cost.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

R. 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, for pension and OPEB. 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 and OPEB plans are explained in Notes 15 and 16.

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, OPEB 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 and OPEB plans are reported on the government-wide statement of net position explained in Notes 15 and 16.

S. Pensions/Other Postemployment Benefits (OPEB)

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

T. Fair 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, 2019***

NOTE 2 – CHANGE IN ACCOUNTING PRINCIPLES

For 2019, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 95, “Postponement of the Effective Dates of Certain Authoritative Guidance.”

GASB Statement No. 95 provides temporary relief to governments and other stakeholders in light of the COVID-19 pandemic by extending the effective dates of certain accounting and financial reporting provisions in Statements and Implementation Guides that were first effective for reporting periods beginning after June 15, 2018. This statement had no effect on beginning net position/fund balance.

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KNOX COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2019**

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 portion of Advance	\$331,765	\$0	\$0	\$0	\$0	\$0	\$331,765
Supplies Inventory	2,680	0	398,229	0	0	0	400,909
Prepaid Items	132,710	44,378	17,563	0	21,411	39,003	255,065
Total Nonspendable	467,155	44,378	415,792	0	21,411	39,003	987,739
Restricted:							
Job and Family Services	0	1,045,141	0	0	0	428,783	1,473,924
County Public Works	0	0	2,179,098	0	0	14,461	2,193,559
Development Disabilities	0	0	0	0	17,500,465	0	17,500,465
Animal Control	0	0	0	0	0	82,486	82,486
County Courts	0	0	0	0	0	271,906	271,906
County Public Safety	0	0	0	0	0	973,437	973,437
Tax Assessment and Collections	0	0	0	0	0	3,013,591	3,013,591
Public Transit	0	0	0	0	0	115,363	115,363
Community Development	0	0	0	0	0	1,014,449	1,014,449
Community Mental Health	0	0	0	0	0	2,754	2,754
Senior Citizens	0	0	0	0	0	295,060	295,060
Litter Control and Recycling	0	0	0	0	0	10,066	10,066
Elections	0	0	0	0	0	2,850	2,850
Capital Improvements	0	0	0	0	0	2,987,216	2,987,216
Total Restricted	0	1,045,141	2,179,098	0	17,500,465	9,212,422	29,937,126
Assigned:							
Capital Improvements	0	0	0	0	0	1,140,058	1,140,058
Services and Supplies	375,914	0	0	0	0	0	375,914
Total Assigned	375,914	0	0	0	0	1,140,058	1,515,972
Unassigned	8,379,820	0	0	(73,241)	0	(137,474)	8,169,105
Total Fund Balances	\$9,222,889	\$1,089,519	\$2,594,890	(\$73,241)	\$17,521,876	\$10,254,009	\$40,609,942

KNOX COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2019**

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)	\$2,538,145	(\$984,409)	\$515,880	\$113,918	\$2,924,269
Increase (Decrease):					
Net Adjustments for					
Revenue Accruals	(449,107)	(193,369)	(142,719)	186,581	(12,075)
Net Adjustments for					
Expenditure Accruals	(28,369)	298,015	(18,327)	(263,880)	(505,355)
Transfers	162,518	200,000	0	0	0
Transfers Out	(26,842)	0	0	0	0
Advances Out	(6,084)	0	0	0	0
Perspective Difference-					
Budgeted Special Revenue Funds					
reclassified as General Fund	(27,461)	0	0	0	0
Outstanding Encumbrances	(495,001)	(55,052)	(414,249)	(111,402)	(130,747)
Budget Basis	<u>\$1,667,799</u>	<u>(\$734,815)</u>	<u>(\$59,415)</u>	<u>(\$74,783)</u>	<u>\$2,276,092</u>

NOTE 5 – COMPLIANCE AND ACCOUNTABILITY

Fund Deficit - The fund deficits of \$73,241 in the Children's Services Board, \$48,349 in the Bond Retirement, \$89,125 in the Community Development Block Grant, and \$35,491 in the Engineering Projects 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 \$133,005 as of December 31, 2019. 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, 2019***

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, 2019***

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, \$13,165,444 of the County's bank balance of \$13,846,779 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 \$7,084,557 being held by MEORC and the County had cash with fiscal agents in the amount of \$123,750 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, 2019

NOTE 6 – DEPOSITS AND INVESTMENTS (Continued)

C. Investments

The County's investments at December 31, 2019 were as follows:

	<u>Fair Value</u>	<u>Credit Rating</u>	<u>Investment Maturities (in Years)</u>		
			<u>less than 1</u>	<u>1-3</u>	<u>3-5</u>
FHLMC	\$6,376,161	AA+ ¹	\$2,207,059	\$1,125,006	\$3,044,096
FNMA	870,705	AA+ ¹	249,998	0	620,707
FFCB	4,627,598	AA+ ¹	0	924,464	3,703,134
FHLB	591,917	AA+ ¹	0	0	591,917
Negotiable CD's	9,908,854	AAA ²	4,216,917	2,668,126	3,023,811
Commercial Paper	2,223,775	A-1	2,223,775	0	0
STAR Ohio	3,524,227	AAAm ¹	3,524,227	0	0
Total Investments	<u>\$28,123,237</u>		<u>\$12,421,976</u>	<u>\$4,717,596</u>	<u>\$10,983,665</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), commercial paper and negotiable CD's are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices. (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, 22.7% are FHLMC, 3.1% are FNMA, 16.5% are FFCB, 2.1% are FHLB, 35.2% are negotiable CD's, 7.9% are Commercial Paper, and 12.5% 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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

NOTE 6 – DEPOSITS AND INVESTMENTS (Continued)

Component Units

At year end, Knox County Airport’s bank balance was \$407,483. \$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.” The Airport has \$6,803 in investments.

At December 31, 2019, the carrying amount of the Knox County Land Reutilization Corporation’s deposits was \$183,460. Based on the criteria described in GASB Statement Number 40, Deposits and Investment Risk Disclosures, as of December 31, 2019, was covered by the Federal Deposit Insurance Corporation (FDIC). Custodial credit risk is the risk that in the event of bank failure, that the Corporation’s deposits may not be returned to it. The Corporation was not exposed to custodial credit risk.

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***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

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 8, 2019, with the remainder payable by July 12, 2019.

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, 2019. 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 2019 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, 2019, was \$12.99 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2019 property tax receipts were based are as follows:

Real Property	\$1,306,681,750
Public Utility Personal Property	<u>93,342,180</u>
Total Assessed Value	<u>\$1,400,023,930</u>

Real Estate Tax Abatements

As of December 31, 2019, 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, 2019**

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 2019, 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	\$ 43,202
Total	\$ 43,202

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 2019, 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</u>
	<u>CRA</u>	<u>Ezone</u>	<u>Taxes Abated</u>
City of Mount Vernon	\$ 2,231	\$ 34,216	\$ 36,447
Total	\$ 2,231	\$ 34,216	\$ 36,447

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

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, in 1994, the County Commissioners imposed a quarter percent tax on all retail sales made in the County and in 2017 the County Commissioners passed an additional half percent 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 2019 amounted to \$11,433,623 with \$9,528,596 credited to the General Fund and \$1,905,027 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, 2019**

NOTE 9 - RECEIVABLES

Receivables at December 31, 2019, consisted of taxes, interest, special assessments, accounts, (billings for user charged services, including unbilled utility services), leases, 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	\$69,642	Youth Services Grant	245,091
Sheriff's Contracts	31,827	VOCA Grant	45,531
Homestead and Rollback Reimbursement	239,285	Jail Diversion Grant	77,808
Casino Fees	379,656	Child Support Enforcement Grant	47,129
Local Government	298,671	Law Library Quarterly Payment	1,737
Municipal Court Fines & Costs	4,102	Dog and Kennel	101
Humane Officer	14,853	Emergency Management Agency	43,634
Public Defender	92,083	Community Health Homestead and Rollback Reimbursement	56,518
Prisoner Housing	650	Senior Citizen Homestead and Rollback Reimbursement	10,967
Compost Facility	5,465	Justice Reinvestment/Incentive	203,250
Ag Society	34,727	Presentence Investigation Grant	10,000
Total General Fund	<u>1,170,961</u>	Knox Area Transit	187,382
Public Assistance Fund	<u>681,643</u>	Targeted Comm Alt to Prison	195,420
Total Public Assistance Fund	<u>681,643</u>	Hazard Mitigation	23,250
Motor Vehicle and Gasoline Tax Fund	1,334	Adult Probation	112,500
Motor Vehicle District Registration	225,404	Total Nonmajor Special Revenue Funds	<u>1,260,318</u>
County Motor Vehicle	427,698	CDBG Grant	1,582
Road Miles	195,151	Engineering	1,013,991
5% County Equalization	88,356	Total Nonmajor Capital Projects Funds	<u>1,015,573</u>
New Permissive	273,703	Total Governmental Fund Types	<u>\$8,420,312</u>
Old Permissive	124,137	Agency Funds	
Gasoline Tax	1,783,260	Local Government	\$784,234
Total Motor Vehicle and Gasoline Tax Fund	<u>3,119,043</u>	Library Local Government	887,585
Children Service Board Fund		Motor Vehicle Registration	83,994
Homestead and Rollback Reimbursement	<u>867,993</u>	Township Road Miles	114,477
Total Children Services Board	<u>867,993</u>	New Permissive	78,920
Development Disabilities Fund		Old Permissive	49,424
and Rollback Reimbursement	304,781	Municipal Court Fines & Costs	686
	<u>304,781</u>	Workers Compensation	36,157
		Gasoline Tax	1,467,221
		Total Agency Funds	<u>\$3,502,698</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

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, 2019:

<u>Year Ending December 31,</u>	
2020	\$126,480
2021	<u>124,800</u>
Minimum Lease Payments	251,280
Less amount representing	
Unearned interest income	<u>(14,280)</u>
Net Investment in Leases	<u><u>\$237,000</u></u>

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KNOX COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2019**

NOTE 11 - CAPITAL ASSETS

A. Governmental Activities Capital Assets

Summary by category of changes in governmental activities capital assets at December 31, 2019:

Historical Cost:

Class	December 31, 2018	Additions	Deletions	December 31, 2019
Capital assets not being depreciated:				
Land	\$4,643,274	\$0	(\$30,791)	\$4,612,483
Construction In Progress	0	4,289,674	0	4,289,674
Subtotal	4,643,274	4,289,674	(30,791)	8,902,157
Capital assets being depreciated:				
Buildings and Improvements	31,709,961	372,553	(202,445)	31,880,069
Machinery and Equipment	4,883,808	721,295	(237,361)	5,367,742
Vehicles	3,670,843	1,038,147	(251,225)	4,457,765
Computer Equipment	1,261,924	19,800	(49,081)	1,232,643
Infrastructure	58,758,075	2,222,245	(1,468,754)	59,511,566
Subtotal	100,284,611	4,374,040	(2,208,866)	102,449,785
Total Cost	\$104,927,885	\$8,663,714	(\$2,239,657)	\$111,351,942

Accumulated Depreciation:

Class	December 31, 2018	Additions	Deletions	December 31, 2019
Buildings and Improvements	(\$17,557,701)	(\$1,095,607)	\$165,100	(\$18,488,208)
Machinery and Equipment	(2,304,107)	(299,715)	104,524	(2,499,298)
Vehicles	(2,091,085)	(345,370)	196,542	(2,239,913)
Computer Equipment	(1,169,817)	(52,347)	48,928	(1,173,236)
Infrastructure	(19,779,307)	(1,922,782)	1,468,754	(20,233,335)
Total Depreciation	(\$42,902,017)	(\$3,715,821) *	\$1,983,848	(\$44,633,990)

Net Value:

\$62,025,868	\$66,717,952
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*Depreciation expenses were charges to governmental functions as follows:

General Government	
Legislative and Executive	\$672,504
Judicial	18,112
Public Safety	527,092
Public Works	2,114,273
Health	55,925
Human Services	327,915
Total Depreciation Expense	\$3,715,821

KNOX COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2019**

NOTE 11 - CAPITAL ASSETS (Continued)

B. Business-Type Activities Capital Assets

Summary by Category at December 31, 2019:

Historical Cost:

Class	December 31, 2018	Additions	Deletions	December 31, 2019
Capital assets not being depreciated:				
Land	\$347,189	\$0	\$0	\$347,189
Construction in Progress	0	380,638	0	380,638
Subtotal	347,189	380,638	0	727,827
Capital assets being depreciated:				
Buildings and Improvements	11,109,222	0	0	11,109,222
Machinery and Equipment	1,990,053	75,038	(22,572)	2,042,519
Vehicles	302,219	50,393	(22,843)	329,769
Computer Equipment	64,083	0	0	64,083
Sewer and Water Lines	2,211,932	0	0	2,211,932
Subtotal	15,677,509	125,431	(45,415)	15,757,525
Total Cost	\$16,024,698	\$506,069	(\$45,415)	\$16,485,352

Accumulated Depreciation:

Class	December 31, 2018	Additions	Deletions	December 31, 2019
Buildings and Improvements	(\$1,538,528)	(\$221,835)	\$0	(\$1,760,363)
Machinery and Equipment	(862,236)	(68,423)	12,979	(917,680)
Vehicles	(213,755)	(14,605)	22,843	(205,517)
Computer Equipment	(64,083)	0	0	(64,083)
Sewer and Water Lines	(1,605,257)	(46,221)	0	(1,651,478)
Total Depreciation	(\$4,283,859)	(\$351,084)	\$35,822	(\$4,599,121)
Net Value:	\$11,740,839			\$11,886,231

KNOX COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2019**

NOTE 11 - CAPITAL ASSETS (Continued)

C. Component Unit Capital Assets

A summary of the Knox County Airport's capital assets at December 31, 2019, follows:

Knox County Airport

<i>Historical Cost:</i>	December 31,			December 31,
Class	2018	Additions	Deletions	2019
<i>Capital assets not being depreciated:</i>				
Land	\$744,837	\$0	\$0	\$744,837
Construction in Progress	3,560	329,332	0	332,892
Subtotal	748,397	329,332	0	1,077,729
<i>Capital assets being depreciated:</i>				
Buildings and Improvements	4,547,956	0	0	4,547,956
Infrastructure	5,837,770	0	0	5,837,770
Machinery and Equipment	611,880	0	0	611,880
Vehicles	10,000	0	0	10,000
Computer Equipment	1,861	0	0	1,861
Subtotal	11,009,467	0	0	11,009,467
Total Cost	\$11,757,864	\$329,332	\$0	\$12,087,196
<i>Accumulated Depreciation:</i>				
Class	December 31,	Additions	Deletions	December 31,
	2018			2019
Buildings and Improvements	(\$1,063,994)	(\$104,699)	\$0	(\$1,168,693)
Infrastructure	(1,204,946)	(151,521)	0	(1,356,467)
Machinery and Equipment	(299,091)	(20,705)	0	(319,796)
Vehicles	(10,000)	0	0	(10,000)
Computer Equipment	(1,861)	0	0	(1,861)
Total Depreciation	(\$2,579,892)	(\$276,925)	\$0	(\$2,856,817)
<i>Net Value:</i>	\$9,177,972			\$9,230,379

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

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 2019. 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 comprised of up to 18 local volunteers from Licking and Knox Counties. These board volunteers are appointed by the Ohio Department of Mental Health (ODMH), Ohio Department of Alcohol and Drug Addiction Services (ODADAS) and our local County Commissioners. These members represent community leaders, professionals in the mental health, alcohol and drug addiction fields, persons receiving services, family members or individuals interested in helping people with issues pertaining to mental health, alcohol and other drug abuse, frequently referred to as Behavioral Health Care. 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 \$1,037,477 in property taxes for the MHR during 2019. 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 2019. 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, 2019***

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 2019. 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, 2019, MEORC maintained a balance of \$7,084,557 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.

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. 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 2019, 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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

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 \$226,504 in the form of insurance premiums during 2019 to CORSA.

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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

NOTE 14 - RISK MANAGEMENT (Continued)

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 \$716,542 reported in the fund at December 31, 2019 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>Claims and Changes in Estimates</u>	<u>Claims Payments</u>	<u>End of Year Liability</u>
2018	\$ 575,659	\$ 5,746,585	\$ (5,676,673)	\$ 645,571
2019	\$ 645,571	\$ 6,634,013	\$ (6,563,042)	\$ 716,542

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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

NOTE 15 – DEFINED BENEFIT PENSION 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.

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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

NOTE 15 – DEFINED BENEFIT PENSION PLANS (Continued)

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.

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, including requirements for reduced and unreduced benefits):

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

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.

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 3.00% 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 3.00%.

Benefits in the Combined Plan consist of both an age-and-service formula benefit (defined benefit) and a defined contribution element. The defined benefit element is calculated on the basis of age, FAS, and years of service. Eligibility regarding age and years of service in the Combined Plan is the same as the Traditional Pension Plan. The benefit formula for the defined benefit component of the plan for State and Local members in transition Groups A and B applies a factor of 1.00% to the member’s FAS for the first 30 years of service.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2019**

NOTE 15 – DEFINED BENEFIT PENSION PLANS (Continued)

A factor of 1.25% is applied to years of service in excess of 30. The benefit formula for transition Group C applies a factor of 1.0% to the member’s FAS and the first 35 years of service and a factor of 1.25% is applied to years in excess of 35. Persons retiring before age 65 with less than 30 years of service credit receive a percentage reduction in benefit. The defined contribution portion of the benefit is based on accumulated member contributions plus or minus any investment gains or losses on those contributions. Members retiring under the Combined Plan receive a 2.25% COLA adjustment on the defined benefit portion of their benefit.

Defined contribution plan benefits are established in the plan documents, which may be amended by the OPERS’s Board of Trustees. Member-Directed Plan and Combined Plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the Combined Plan consists of the member’s contributions plus or minus the investment gains or losses resulting from the member’s investment selections. The amount available for defined contribution benefits in the Member-Directed Plan consists of the members’ contributions, vested employer contributions and investment gains or losses resulting from the members’ investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20% each year. For additional information, see the Plan Statement in the OPERS CAFR.

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>
2019 Statutory Maximum Contribution Rates			
Employer	14.0%	18.1%	18.1%
Employee *	10.0%	**	***
2019 Actual Contribution Rates			
Employer:			
Pension	14.0%	18.1%	18.1%
Post-employment health care benefits ***	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</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>

* Member contributions within the combined plan are not used to fund the defined benefit retirement allowance.

** 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 2.0 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 \$2,609,172 for 2019. Of this amount, \$228,157 is reported as an intergovernmental payable.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

NOTE 15 – DEFINED BENEFIT PENSION PLANS (Continued)

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, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. OPF’s total pension liability was measured as of December 31, 2018, and was determined by rolling forward the total pension liability as of January 1, 2018, to December 31, 2018. 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	\$35,464,223
Proportion of the Net Pension Liability-2019	0.129488%
Proportion of the Net Pension Liability-2018	<u>0.126165%</u>
Percentage Change	<u>0.0033230%</u>
Pension Expense	\$7,836,459

At December 31, 2019, 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	\$4,813,487
Changes in assumptions	3,087,248
Differences between expected and actual experience	1,636
Change in proportionate share	374,288
County contributions subsequent to the measurement date	<u>2,609,172</u>
Total Deferred Outflows of Resources	<u>\$10,885,831</u>
Deferred Inflows of Resources	
Differences between expected and actual experience	\$465,666
Change in proportionate share	<u>212,725</u>
Total Deferred Inflows of Resources	<u>\$678,391</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

NOTE 15 – DEFINED BENEFIT PENSION PLANS (Continued)

\$2,609,172 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, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	<u>OPERS</u>
2020	\$3,183,792
2021	1,729,302
2022	446,551
2023	<u>2,238,623</u>
Total	<u>\$7,598,268</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.

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, 2018 and December 31, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	<u>December 31, 2018</u>
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	7.2 percent
Actuarial Cost Method	Individual Entry Age
	<u>December 31, 2017</u>
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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

NOTE 15 – DEFINED BENEFIT PENSION PLANS (Continued)

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of 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 2018, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. 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 was a loss of 2.94% for 2018.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

NOTE 15 – DEFINED BENEFIT PENSION 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 2018 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 %	2.79 %
Domestic Equities	19.00	6.21
Real Estate	10.00	4.90
Private Equity	10.00	10.81
International Equities	20.00	7.83
Other investments	18.00	5.50
Total	100.00 %	5.95 %

Discount Rate The discount rate used to measure the total pension liability was 7.2 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 7.2 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 (6.2 percent) or one-percentage-point higher (8.2 percent) than the current rate:

	1% Decrease (6.20%)	Current Discount Rate (7.20%)	1% Increase (8.20%)
County's proportionate share of the net pension liability	\$52,390,970	\$35,464,223	\$21,397,943

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

NOTE 16 - DEFINED BENEFIT OPEB PLANS

Net OPEB Liability

The net OPEB liability reported on the statement of net position represents a liability to employees for OPEB. OPEB is a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services. OPEB 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 OPEB is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net OPEB liability represents the County's proportionate share of each OPEB plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each OPEB plan's fiduciary net position. The net OPEB 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 these estimates 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 OPEB are financed; however, the County does receive the benefit of employees' services in exchange for compensation including OPEB.

GASB 75 assumes the liability is solely the obligation of the employer, because they benefit from employee services. OPEB contributions come from these employers and health care plan enrollees which pay a portion of the health care costs in the form of a monthly premium. The Ohio revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. Any change to benefits or funding could significantly affect the net OPEB liability. Resulting adjustments to the net OPEB liability would be effective when the changes are legally enforceable. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

The proportionate share of each plan's unfunded benefits is presented as a long-term *net OPEB liability* on the accrual basis of accounting. Any liability for the contractually-required OPEB 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, 2019***

NOTE 16 - DEFINED BENEFIT OPEB PLANS (Continued)

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description - The Ohio Public Employees Retirement System (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 postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' CAFR referenced below for additional information.

The Ohio Revised Code permits, but does not require OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

NOTE 16 - DEFINED BENEFIT OPEB PLANS (Continued)

Funding Policy - The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, health care is not being funded.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2019, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board 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 0 percent during calendar year 2019. The OPERS 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 into the RMA for participants in the Member-Directed Plan for 2019 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$0 for 2019.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date of December 31, 2018, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. OP&F's total OPEB liability was measured as of December 31, 2018, and was determined by rolling forward the total OPEB liability as of January 1, 2018, to December 31, 2018. The County's proportion of the net OPEB liability was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	<u>OPERS</u>
Proportionate Share of the Net OPEB Liability	\$16,576,437
Proportion of the Net OPEB Liability-2019	0.127143%
Proportion of the Net OPEB Liability-2018	<u>0.123819%</u>
Percentage Change	<u>0.0033238%</u>
OPEB Expense	\$1,527,614

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2019**

NOTE 16 - DEFINED BENEFIT OPEB PLANS (Continued)

At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>
Deferred Outflows of Resources	
Changes in assumptions	\$534,444
Differences between expected and actual experience	5,615
Net difference between projected and actual earnings on OPEB plan investments	759,930
Change in proportionate share	<u>237,478</u>
Total Deferred Outflows of Resources	<u>\$1,537,467</u>
Deferred Inflows of Resources	
Differences between expected and actual experience	\$44,977
Change in proportionate share	<u>107,335</u>
Total Deferred Inflows of Resources	<u>\$152,312</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	<u>OPERS</u>
Year Ending December 31:	
2020	\$612,769
2021	260,820
2022	128,736
2023	<u>382,830</u>
Total	<u>\$1,385,155</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

NOTE 16 - DEFINED BENEFIT OPEB PLANS (Continued)

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.

Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date of December 31, 2018. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate:	
Current measurement date	3.96 percent
Prior Measurement date	3.85 percent
Investment Rate of Return:	
Current measurement date	6.00 percent
Prior Measurement date	6.50 percent
Municipal Bond Rate:	
Current measurement date	3.71 percent
Prior Measurement date	3.31 percent
Health Care Cost Trend Rate:	
Current measurement date	10.0 percent, initial 3.25 percent, ultimate in 2029
Prior Measurement date	7.5 percent, initial 3.25 percent, ultimate in 2028
Actuarial Cost Method	Individual Entry Age

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

NOTE 16 - DEFINED BENEFIT OPEB PLANS (Continued)

The long-term expected rate of return on health care 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 2018, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. 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 Health Care portfolio was a loss of 5.60 percent for 2018.

The allocation of investment assets with the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The table below displays the Board-approved asset allocation policy for 2018 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	34.00 %	2.42 %
Domestic Equities	21.00	6.21
Real Estate Investment Trust	6.00	5.98
International Equities	22.00	7.83
Other investments	17.00	5.57
Total	100.00 %	5.16 %

Discount Rate A single discount rate of 3.96 percent was used to measure the OPEB liability on the measurement date of December 31, 2018. A single discount rate of 3.85 percent was used to measure the OPEB liability on the measurement date of December 31, 2017. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 3.71 percent.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2019**

NOTE 16 - DEFINED BENEFIT OPEB PLANS (Continued)

The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2031. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2031, and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 3.96 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.96 percent) or one-percentage-point higher (4.96 percent) than the current rate:

	1% Decrease (2.96%)	Current Discount Rate (3.96%)	1% Increase (4.96%)
County's proportionate share of the net OPEB liability	\$21,207,441	\$16,576,437	\$12,893,565

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2019 is 10.00 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.25 percent in the most recent valuation.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB liability	\$15,933,552	\$16,576,437	\$17,316,867

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

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, 2019, the liability for compensated absences was \$1,377,471 for the entire County.

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. Sewer and Water acquired a lease in 2019 for a 2020 freightliner for \$380,638. 9-1-1 and Sheriff acquired a lease for a CAD system for \$400,000 and 9-1-1 acquired a new lease for phone system for \$212,485. A corresponding liability was recorded in the governmental activities long-term liabilities.

Future minimum lease payments as of December 31, 2019 are as follows:

Year Ending December 31,	Governmental Activities	Business Type Activities
2020	\$137,331	\$63,189
2021	137,331	63,189
2022	137,331	63,189
2023	137,331	63,189
2024	89,667	63,189
2025-2026	0	126,376
Minimum Lease Payments	638,991	442,321
Less amount representing interest at the County's incremental borrowing rate of interest	(65,775)	(61,683)
Present value of minimum lease payments	<u>\$573,216</u>	<u>\$380,638</u>

KNOX COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2019**

NOTE 19 - LONG-TERM LIABILITIES

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

	Balance December 31, 2018	Additions	(Reductions)	Balance December 31, 2019	Due Within One Year
Governmental Activities:					
General Obligation Bonds Payable					
2010 2.0-4.0% Facilities Refunding Bonds	\$1,750,000	\$0	(\$565,000)	\$1,185,000	\$585,000
2013 2.15% Refunding JFS Training Center	353,000	0	(86,000)	267,000	87,000
2013 2.15% Fairgrounds	242,315	0	(58,820)	183,495	59,460
2013 2.15% Columbus Road	136,685	0	(33,180)	103,505	33,540
2015 1.65% Voting Machines	190,000	0	(190,000)	0	0
2017 2.0-4.0% Children's Resource Center 2	2,445,000	0	(55,000)	2,390,000	55,000
2017 2.0-4.0% Jail Improvements	235,000	0	(15,000)	220,000	15,000
2017 2.0-4.0% Parking Lot	625,000	0	(25,000)	600,000	25,000
2017 2.0-4.0% Service Center	100,000	0	(5,000)	95,000	5,000
2019 2.75% Building Bonds	0	1,500,000	0	1,500,000	132,270
Unamortized Premium	142,002	0	(20,813)	121,189	0
Total General Obligation Bonds	<u>6,219,002</u>	<u>1,500,000</u>	<u>(1,053,813)</u>	<u>6,665,189</u>	<u>997,270</u>
Ohio Public Works Commission Loan Payable	1,991	0	(1,327)	664	664
Ohio Public Works Commission Loan Payable	298,268	0	(59,654)	238,614	59,653
Ohio Public Works Commission Loan Payable	50,896	0	(10,179)	40,717	10,179
Ohio Public Works Commission Loan Payable	427,500	0	(45,000)	382,500	45,000
Total OPWC Loans Payable	<u>778,655</u>	<u>0</u>	<u>(116,160)</u>	<u>662,495</u>	<u>115,496</u>
2014 0.00% Local Government Innovation Loan	253,750	0	(35,000)	218,750	35,000
Total Loans Payable	<u>253,750</u>	<u>0</u>	<u>(35,000)</u>	<u>218,750</u>	<u>35,000</u>
Capital Leases	204,439	612,485	(243,708)	573,216	114,779
Compensated Absences	1,232,868	1,704,396	(1,600,268)	1,336,996	945,546
Total Governmental Activities	<u>\$8,688,714</u>	<u>\$3,816,881</u>	<u>(\$3,048,949)</u>	<u>\$9,456,646</u>	<u>\$2,208,091</u>
Business-Type Activities:					
Ohio Water Development Authority Loans (OWDA):					
2000 2.00% Water Treatment Plant/Clearwells/Wellfield	\$31,878	\$0	(\$6,382)	\$25,496	\$4,556
2013 2.43% Jelloway WWTP Upgrades	806,296	0	(36,809)	769,487	25,293
Total Ohio Water Development Authority Loans	<u>838,174</u>	<u>0</u>	<u>(43,191)</u>	<u>794,983</u>	<u>29,849</u>
General Obligation Bonds Payable:					
2017 2-3% Wastewater Refunding Bonds	4,800,000	0	(350,000)	4,450,000	360,000
Premium	136,256	0	(11,355)	124,901	0
Total General Obligation Bonds Payable	<u>4,936,256</u>	<u>0</u>	<u>(361,355)</u>	<u>4,574,901</u>	<u>360,000</u>
Ohio Public Works Commission Loan Payable	740,869	0	(45,359)	695,510	30,240
Landfill Postclosure Care Liability	441,485	0	(89,376)	352,109	85,175
Capital Leases	0	380,638	0	380,638	48,336
Compensated Absences	39,357	52,970	(51,852)	40,475	21,747
Total Business-Type Long-Term Liabilities	<u>\$6,996,141</u>	<u>\$433,608</u>	<u>(\$591,133)</u>	<u>\$6,838,616</u>	<u>\$575,347</u>

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2019**

NOTE 19 - LONG-TERM LIABILITIES (Continued)

	<u>Original Issue</u>
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% Children's Resource Center 2	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
2019 2.75% Building Bonds	1,500,000
Total General Obligation Bonds	<u>14,506,000</u>
Ohio Public Works Commission Loan Payable-Sycamore Road	450,000
Ohio Public Works Commission Loan Payable-Road Improvements-2013	81,434
Ohio Public Works Commission Loan Payable-Bridge Replacement	13,276
Ohio Public Works Commission Loan Payable-Bridge Replacement	596,536
Total OPWC Loans Payable	<u>1,141,246</u>
2014 3.50% Local Government Innovation Loan Payable	350,000
Total Governmental Activities	<u>\$15,997,246</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	907,186
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 and Fairgrounds general obligation bonds are being paid from general fund and by the County Fair Board, respectively. The Local Government Innovation Loan used for 911 system upgrades will 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, 2019**

NOTE 19 - LONG-TERM LIABILITIES (Continued)

Principal and interest requirements to retire long-term debt liabilities outstanding at December 31, 2019 are as follows:

Governmental Activities:

Years	General Obligation Bonds		OPWC Loans Payable
	Principal	Interest	Principal
2020	\$997,270	\$215,287	\$115,497
2021	1,021,020	182,213	114,832
2022	428,760	148,483	114,833
2023	248,600	138,605	114,833
2024	257,480	132,102	45,000
2025-2029	1,410,870	536,992	157,500
2030-2034	655,000	369,928	0
2035-2039	585,000	254,800	0
2040-2044	550,000	146,000	0
2045-2047	390,000	31,600	0
Totals	<u>\$6,544,000</u>	<u>\$2,156,010</u>	<u>\$662,495</u>

Years	Loan Payable
	Principal
2020	\$35,000
2021	35,000
2022	35,000
2023	35,000
2024	35,000
2025-2026	43,750
Totals	<u>\$218,750</u>

Business-type Activities:

Years	OWDA Loan Payable		General Obligation Bonds Bonds Payable		OPWC Loan Payable
	Principal	Interest	Principal	Interest	Principal
2020	\$29,849	\$19,597	\$360,000	\$130,325	\$30,240
2021	30,727	18,791	365,000	123,125	30,240
2022	31,635	17,960	370,000	115,825	30,239
2023	32,573	17,102	375,000	106,575	30,239
2024	33,543	16,216	385,000	97,200	30,239
2025-2029	149,956	69,622	2,130,000	269,500	151,198
2030-2034	169,288	50,290	465,000	13,950	151,198
2035-2039	191,113	28,465	0	0	151,198
2040-2043	126,299	5,448	0	0	90,719
Totals	<u>\$794,983</u>	<u>\$243,491</u>	<u>\$4,450,000</u>	<u>\$856,500</u>	<u>\$695,510</u>

KNOX COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2019**

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.

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 hangar 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, 2019, \$525,300 has been included in the long term liability section of the Airport's statement of net position.

NOTE 21 - INTERFUND TRANSACTIONS

Interfund balances at December 31, 2019, 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	\$47,917	\$248
Public Assistance Fund	498,510	38,376
Childrens Services Board	0	304,074
Developmental Disabilities Fund	17,468	0
Other Governmental Funds	19,211	240,408
Total Due from/Due to Other Funds	<u>\$583,106</u>	<u>\$583,106</u>
 <u>Advance from/Advance to Other Funds:</u>		
General Fund	\$0	\$436,865
Other Governmental Funds	436,865	0
Total Advance Receivables/Payables	<u>\$436,865</u>	<u>\$436,865</u>

The Due to/Due from Other Funds is for services provided by one fund for another fund. The Advance to/Advance from Other Funds is for a long-term loan.

KNOX COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

NOTE 21 - INTERFUND TRANSACTIONS (Continued)

The following balances at December 31, 2019 represent transfers in and transfers out:

Fund	Transfer In	Transfer Out
Governmental Funds:		
General Fund	\$57,762	\$3,610,020
Public Assistance Fund	111,602	91,879
Development Disabilities Fund	943,200	0
Other Governmental Funds	2,553,939	180
Total Governmental Funds	3,666,503	3,702,079
Business-Type Activities:		
Sewer District Fund	0	57,582
Landfill Fund	93,158	0
Total Enterprise Funds	93,158	57,582
Totals	<u>\$3,759,661</u>	<u>\$3,759,661</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, 2019***

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, 2019 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.

The County also has a Due from Component Unit at year-end of \$53,500 for salaries and wages for the Airport and paid by the County.

Pursuant to and in accordance with Section 321.261 (B) of the Ohio Revised Code, the Knox County Land Reutilization Corporation has been authorized by the Knox County Board of Commissioners to receive 5% of all collections of delinquent real property, personal property, and manufactured home taxes that are deposited into the County's DETAC fund and will be available for appropriation by the Corporation to fund operations.

In 2019 and in accordance with ORC 1724.10(B), Knox County contracted with the Knox County Land Reutilization Corporation to become an agent of the County to sell the New Hope Industries building located at 1375 Newark Rd, Mount Vernon, OH. The Knox County Land Reutilization Corporation received 10% of the sale price of \$1,048,199.50 and the remaining balance of the sale of \$943,200 was submitted to the County General Fund for sale of capital asset. The funds were then transferred to the County Developmental Disabilities Fund.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

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, 2019, Industrial Revenue Bonds outstanding for Knox Community Hospital totaled \$9,910,000.

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	\$495,001
Public Assistance Fund	55,052
Motor Vehicle and Gasoline Tax Fund	414,249
Children Services Board Fund	111,402
Development Disabilities Fund	130,747
Other Governmental Funds	<u>1,937,936</u>
Total Governmental Funds	3,144,387
Proprietary Funds:	
Sewer District Fund	232,842
Internal Service Fund	<u>4,914</u>
Total	<u><u>\$3,382,143</u></u>

NOTE 27 – SUBSEQUENT EVENTS

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. The County's investment portfolio and the investments of the pension and other employee benefit plan in which the County participates have incurred a significant decline in fair value, consistent with the general decline in financial markets. However, because the values of individual investments fluctuate with market conditions, and due to market volatility, the amount of losses that will be recognized in subsequent periods, if any, cannot be determined. In addition, the impact on the County's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

REQUIRED SUPPLEMENTARY INFORMATION

KNOX COUNTY, OHIO

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

Ohio Public Employees Retirement System

Year	<u>2014</u>	<u>2015</u>	<u>2016</u>
County's proportion of the net pension liability (asset)	0.127565%	0.127565%	0.129128%
County's proportionate share of the net pension liability (asset)	\$15,038,251	\$15,385,764	\$22,366,632
County's covered payroll	\$14,133,341	\$14,922,633	\$15,339,313
County's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	106.40%	103.10%	145.81%
Plan fiduciary net position as a percentage of the total pension liability	86.36%	86.45%	81.08%

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 2014 is not available.

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

KNOX COUNTY, OHIO

<u>2017</u>	<u>2018</u>	<u>2019</u>
0.130429%	0.126165%	0.129488%
\$29,618,291	\$19,792,816	\$35,464,223
\$16,089,217	\$15,912,718	\$16,699,921
184.09%	124.38%	212.36%
77.25%	84.66%	74.90%

KNOX COUNTY, OHIO

***Schedule of County Pension Contributions
Last Seven Years***

Ohio Public Employees Retirement System

Year	<u>2013</u>	<u>2014</u>	<u>2015</u>
Contractually required contribution	\$1,924,961	\$1,881,744	\$1,935,876
Contributions in relation to the contractually required contribution	<u>1,924,961</u>	<u>1,881,744</u>	<u>1,935,876</u>
Contribution deficiency (excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County's covered payroll	\$14,133,341	\$14,922,633	\$15,339,313
Contributions as a percentage of covered payroll	13.62%	12.61%	12.62%

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.

KNOX COUNTY, OHIO

<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
\$2,032,875	\$2,167,777	\$2,443,008	\$2,609,172
<u>2,032,875</u>	<u>2,167,777</u>	<u>2,443,008</u>	<u>2,609,172</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$16,089,217	\$15,912,718	\$16,699,921	\$17,846,879
12.64%	13.62%	14.63%	14.62%



KNOX COUNTY, OHIO

***Schedule of County's Proportionate Share of the Net Other Postemployment Benefits (OPEB) Liability
Last Three Years***

Ohio Public Employees Retirement System

Year	2017	2018	2019
County's proportion of the net OPEB liability (asset)	0.126906%	0.123819%	0.127143%
County's proportionate share of the net OPEB liability (asset)	\$12,817,927	\$13,445,852	\$16,576,437
County's covered payroll	\$16,089,217	\$15,912,718	\$16,699,921
County's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	79.67%	84.50%	99.26%
Plan fiduciary net position as a percentage of the total OPEB liability	54.50%	54.14%	46.30%

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

Notes: The County implemented GASB Statement 75 in 2018.

The schedule is intended to show ten years of information. Additional years will be displayed as they become available. Information prior to 2017 is not available.

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

KNOX COUNTY, OHIO

***Schedule of County's Other Postemployment Benefit (OPEB) Contributions
Last Seven Years***

Ohio Public Employees Retirement System

Year	<u>2013</u>	<u>2014</u>	<u>2015</u>
Contractually required contribution	\$141,333	\$298,453	\$306,786
Contributions in relation to the contractually required contribution	<u>141,333</u>	<u>298,453</u>	<u>306,786</u>
Contribution deficiency (excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County's covered payroll	\$14,133,341	\$14,922,633	\$15,339,313
Contributions as a percentage of covered payroll	1.00%	2.00%	2.00%

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

Notes: The County implemented GASB Statement 75 in 2018.

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.

KNOX COUNTY, OHIO

<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
\$321,784	\$159,127	\$0	\$0
<u>321,784</u>	<u>159,127</u>	<u>0</u>	<u>0</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$16,089,217	\$15,912,718	\$16,699,921	\$17,846,879
2.00%	1.00%	0.00%	0.00%

***Notes to the Required Supplementary Information
For the Year Ended December 31, 2019***

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

NET PENSION LIABILITY

Changes in benefit terms: There were no changes in benefit terms for the period 2014-2019.

Changes in assumptions:

2014-2016: There were no changes in methods and assumptions used in the calculation of actuarial determined contributions.

2017: The following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date:

- Reduction in actuarial assumed rate of return from 8.00% to 7.50%
- Decrease in wage inflation from 3.75% to 3.25%
- Change in future salary increases from a range of 4.25%-10.02% to 3.25%-10.75%
- Amounts reported beginning in 2017 use mortality rates based on the RP-2014 Healthy Annuitant mortality Table.

2018: There were no changes in methods and assumptions used in the calculation of actuarial determined contributions.

2019: The following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date:

- Reduction in actuarial assumed rate of return from 7.50% to 7.20%

NET OPEB LIABILITY

Changes in benefit terms: There were no changes in benefit terms for the periods 2018-2019.

Changes in assumptions:

For 2018, the single discount rate changed from 4.23% to 3.85%.

2019: The following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date:

- The single discount rate changed from 3.85% to 3.96%.
- Reduction in actuarial assumed rate of return from 6.50% to 6.00%
- Change in health care cost trend rate from 7.5% to 10%



*COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES*

*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 Grant 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.).

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. (The Balance Sheet is not presented because there are no assets or liabilities at year end.)

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 Grant 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.

Litter/Recycle Ohio EPA Grant Fund

The fund accounts for grant monies to be used for promotion of litter control and recycling efforts in the County.

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.

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.

(Continued)

Special Revenue Funds (Continued)

Workforce Investment Act (WIA) Programs Fund

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

Drug Use Prevention Grant Fund

The fund accounts for grant monies to pay up to 50% of the salaries of law enforcement personnel who conduct drug abuse resistance education programs in Ohio public schools. (The Balance Sheet is not presented because there are no assets or liabilities at year end.)

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.

Adult Probation Grant Fund

The fund accounts for grant monies to enable it to establish and operate full supervision for offenders under community control within its jurisdiction.

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.

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. (The Balance Sheet is not presented because there are no assets or liabilities at year end.)

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.

KNOX COUNTY, OHIO**Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2019**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:				
Cash and Cash Equivalents	\$ 5,703,554	\$ 30	\$ 4,962,399	\$ 10,665,983
Cash and Cash Equivalents in Segregated Account	71,068	0	0	71,068
Receivables:				
Taxes	2,973,760	0	0	2,973,760
Accounts	74,563	0	0	74,563
Intergovernmental	1,260,318	0	1,015,573	2,275,891
Interest	158	0	3,405	3,563
Leases	0	237,000	0	237,000
Special Assessments	6,803	0	0	6,803
Loans	897,642	0	0	897,642
Due from Other Funds	19,211	0	0	19,211
Prepaid Items	39,003	0	0	39,003
Cash and Cash Equivalents with Fiscal Agent	62,958	0	0	62,958
Total Assets	\$ 11,109,038	\$ 237,030	\$ 5,981,377	\$ 17,327,445
Liabilities:				
Accounts Payable	\$ 111,994	\$ 0	\$ 1,824,027	\$ 1,936,021
Accrued Wages and Benefits Payable	170,390	0	0	170,390
Intergovernmental Payable	47,835	0	0	47,835
Contracts Payable	50,679	0	117,619	168,298
Matured Bonds and Interest Payable	0	48,379	0	48,379
Due to Other Funds	240,408	0	0	240,408
Advances from Other Funds	436,865	0	0	436,865
Interfund Payable	6,084	0	0	6,084
Total Liabilities	1,064,255	48,379	1,941,646	3,054,280
Deferred Inflows of Resources:				
Property Taxes	2,141,284	0	0	2,141,284
Unavailable Revenue	1,639,290	237,000	1,582	1,877,872
Total Deferred Inflows of Resources	3,780,574	237,000	1,582	4,019,156
Fund Balances:				
Nonspendable	39,003	0	0	39,003
Restricted	6,225,206	0	2,987,216	9,212,422
Assigned	0	0	1,140,058	1,140,058
Unassigned	0	(48,349)	(89,125)	(137,474)
Total Fund Balances	6,264,209	(48,349)	4,038,149	10,254,009
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 11,109,038	\$ 237,030	\$ 5,981,377	\$ 17,327,445

KNOX COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2019***

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Taxes	\$ 4,005,175	\$ 0	\$ 0	\$ 4,005,175
Intergovernmental Revenues	4,389,842	0	1,579,151	5,968,993
Charges for Services	2,162,483	0	0	2,162,483
Licenses and Permits	229,459	0	0	229,459
Investment Earnings	24,451	0	25,463	49,914
Special Assessments	6,654	0	0	6,654
Fines and Forfeitures	84,534	0	0	84,534
Donations and Contributions	0	0	2,000,000	2,000,000
All Other Revenue	204,258	341,854	0	546,112
Total Revenue	11,106,856	341,854	3,604,614	15,053,324
Expenditures:				
Current:				
General Government				
Legislative and Executive	1,205,723	0	0	1,205,723
Judicial	360,689	0	0	360,689
Public Safety	3,457,682	0	0	3,457,682
Public Works	7,288	0	0	7,288
Health	352,508	0	0	352,508
Human Services	3,229,620	0	0	3,229,620
Intergovernmental	1,966,510	0	0	1,966,510
Capital Outlay	7,228	0	5,590,506	5,597,734
Debt Service:				
Principal Retirement	74,269	1,149,160	0	1,223,429
Interest and Fiscal Charges	8,395	215,358	0	223,753
Total Expenditures	10,669,912	1,364,518	5,590,506	17,624,936
Excess (Deficiency) of Revenues Over Expenditures	436,944	(1,022,664)	(1,985,892)	(2,571,612)
Other Financing Sources (Uses):				
Inception of Captial Lease	612,485	0	0	612,485
General Obligation Bonds Issued	0	0	1,500,000	1,500,000
Transfers In	304,642	1,007,148	1,242,149	2,553,939
Transfers Out	0	(180)	0	(180)
Total Other Financing Sources (Uses)	917,127	1,006,968	2,742,149	4,666,244
Net Change in Fund Balances	1,354,071	(15,696)	756,257	2,094,632
Fund Balances at Beginning of Year	4,910,138	(32,653)	3,281,892	8,159,377
Fund Balances End of Year	\$ 6,264,209	\$ (48,349)	\$ 4,038,149	\$ 10,254,009

KNOX COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2019**

	Dog and Kennel	Indigent Guardianship	Conduct of Business	Courts Computer
Assets:				
Cash and Cash Equivalents	\$ 91,295	\$ 2,618	\$ 7,803	\$ 123,189
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	1,360	689	57	12,424
Intergovernmental	101	0	0	0
Interest	0	0	0	88
Special Assessments	0	0	0	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	106
Prepaid Items	1,213	0	0	0
Restricted Assets:				
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Total Assets	\$ 93,969	\$ 3,307	\$ 7,860	\$ 135,807
Liabilities:				
Accounts Payable	\$ 3,165	\$ 0	\$ 0	\$ 0
Accrued Wages and Benefits Payable	5,536	0	0	0
Intergovernmental Payable	1,543	0	0	0
Contracts Payable	26	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	10,270	0	0	0
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	1,213	0	0	0
Restricted	82,486	3,307	7,860	135,807
Total Fund Balances	83,699	3,307	7,860	135,807
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 93,969	\$ 3,307	\$ 7,860	\$ 135,807

KNOX COUNTY, OHIO

Courts' Computer Research	Time Out Program	Probate-Juvenile Special Project	Juvenile Court Social Workers	Specialized Docket	Justice Reinvestment and Incentive Grant
\$ 4,077	\$ 1,427	\$ 116,877	\$ 63,705	\$ 11,651	\$ 10,779
0	0	0	0	0	0
0	0	0	0	0	0
222	0	2,170	329	0	0
0	0	0	0	0	203,250
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	129	0	0	0
0	0	0	0	0	0
<u>\$ 4,299</u>	<u>\$ 1,427</u>	<u>\$ 119,176</u>	<u>\$ 64,034</u>	<u>\$ 11,651</u>	<u>\$ 214,029</u>
\$ 0	\$ 297	\$ 813	\$ 0	\$ 0	\$ 0
0	0	0	0	2,599	3,879
0	0	44	0	636	1,609
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>297</u>	<u>857</u>	<u>0</u>	<u>3,235</u>	<u>5,488</u>
0	0	0	0	0	0
0	0	0	0	0	169,375
0	0	0	0	0	169,375
0	0	129	0	0	0
<u>4,299</u>	<u>1,130</u>	<u>118,190</u>	<u>64,034</u>	<u>8,416</u>	<u>39,166</u>
<u>4,299</u>	<u>1,130</u>	<u>118,319</u>	<u>64,034</u>	<u>8,416</u>	<u>39,166</u>
<u>\$ 4,299</u>	<u>\$ 1,427</u>	<u>\$ 119,176</u>	<u>\$ 64,034</u>	<u>\$ 11,651</u>	<u>\$ 214,029</u>

(Continued)

KNOX COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2019**

	Presentence Investigation Grant	Law Library	Delinquent Tax Assessment Collection	VOCA and SVAA Grant
Assets:				
Cash and Cash Equivalents	\$ 4,811	\$ 24,216	\$ 91,661	\$ 5,433
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	250	0
Intergovernmental	10,000	1,737	0	45,531
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	15	1,061	558
Restricted Assets:				
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Total Assets	\$ 14,811	\$ 25,968	\$ 92,972	\$ 51,522
Liabilities:				
Accounts Payable	\$ 0	\$ 2,243	\$ 516	\$ 0
Accrued Wages and Benefits Payable	379	60	2,801	2,460
Intergovernmental Payable	164	15	1,172	652
Contracts Payable	0	0	1,791	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	543	2,318	6,280	3,112
Deferred Inflows of Resources:				
Property Taxes	0	0	0	0
Unavailable Revenue	7,500	0	0	45,531
Total Deferred Inflows of Resources	7,500	0	0	45,531
Fund Balances:				
Nonspendable	0	15	1,061	558
Restricted	6,768	23,635	85,631	2,321
Total Fund Balances	6,768	23,650	86,692	2,879
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 14,811	\$ 25,968	\$ 92,972	\$ 51,522

KNOX COUNTY, OHIO

Indigent Drivers Monitoring	Common Pleas Jail Diversion Grant	Targeted Community Alternative to Prison Grant	911 Emergency Calling System	Litter Control and Recycling	Child Support Enforcement Agency
\$ 450	\$ 20,357	\$ 75,560	\$ 477,523	\$ 8,111	\$ 301,938
0	0	0	0	0	0
0	0	0	796,423	0	0
0	0	0	0	0	16,746
0	77,808	195,420	0	0	47,129
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	1,273	0	12,601	166	5,291
0	0	0	62,958	0	0
<u>\$ 450</u>	<u>\$ 99,438</u>	<u>\$ 270,980</u>	<u>\$ 1,349,505</u>	<u>\$ 8,277</u>	<u>\$ 371,104</u>
\$ 0	\$ 235	\$ 783	\$ 27,080	\$ 200	\$ 367
0	1,503	3,575	49,459	1,757	24,859
0	373	1,508	13,216	536	6,360
0	0	0	0	0	0
0	0	0	0	0	207,042
0	0	0	436,865	0	0
0	0	0	0	0	0
0	2,111	5,866	526,620	2,493	238,628
0	0	0	0	0	0
0	64,840	162,850	623,952	0	0
0	64,840	162,850	623,952	0	0
0	1,273	0	12,601	166	5,291
450	31,214	102,264	186,332	5,618	127,185
450	32,487	102,264	198,933	5,784	132,476
<u>\$ 450</u>	<u>\$ 99,438</u>	<u>\$ 270,980</u>	<u>\$ 1,349,505</u>	<u>\$ 8,277</u>	<u>\$ 371,104</u>

(Continued)

KNOX COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2019**

	Real Estate Assessment	Youth Services Grant	Ditch Maintenance	Hazard Mitigation Grant
Assets:				
Cash and Cash Equivalents	\$ 2,985,089	\$ 180,554	\$ 12,619	\$ 0
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	0	75	0	0
Intergovernmental	0	245,091	0	23,250
Interest	0	0	0	0
Special Assessments	0	0	6,803	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Prepaid Items	2,113	2,526	0	0
Restricted Assets:				
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Total Assets	\$ 2,987,202	\$ 428,246	\$ 19,422	\$ 23,250
Liabilities:				
Accounts Payable	\$ 562	\$ 4,837	\$ 0	\$ 0
Accrued Wages and Benefits Payable	8,663	10,068	0	0
Intergovernmental Payable	2,126	2,701	0	0
Contracts Payable	45,778	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	57,129	17,606	0	0
Deferred Inflows of Resources:				
Property Taxes	0	0	0	0
Unavailable Revenue	0	188,883	6,803	23,250
Total Deferred Inflows of Resources	0	188,883	6,803	23,250
Fund Balances:				
Nonspendable	2,113	2,526	0	0
Restricted	2,927,960	219,231	12,619	0
Total Fund Balances	2,930,073	221,757	12,619	0
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 2,987,202	\$ 428,246	\$ 19,422	\$ 23,250

KNOX COUNTY, OHIO

Emergency Management Agency	Litter/Recycle Ohio EPA Grant	Marriage License	Knox Area Transit	Help America Vote Act	Storm Water Management
\$ 122,709	\$ 10,532	\$ 10,960	\$ 76,814	\$ 24,301	\$ 5,472
0	0	0	0	0	0
0	0	0	0	0	0
0	0	998	30,520	0	0
43,634	0	0	187,382	0	0
0	0	0	0	70	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	19,105	0	0
1,107	0	0	10,171	0	43
0	0	0	0	0	0
<u>\$ 167,450</u>	<u>\$ 10,532</u>	<u>\$ 11,958</u>	<u>\$ 323,992</u>	<u>\$ 24,371</u>	<u>\$ 5,515</u>
\$ 4,788	\$ 0	\$ 10,203	\$ 29,969	\$ 21,521	\$ 0
2,796	0	0	44,800	0	26
728	0	0	12,969	0	0
0	0	0	0	0	0
20	0	0	0	0	3,604
0	0	0	0	0	0
0	6,084	0	0	0	0
<u>8,332</u>	<u>6,084</u>	<u>10,203</u>	<u>87,738</u>	<u>21,521</u>	<u>3,630</u>
0	0	0	0	0	0
<u>43,634</u>	<u>0</u>	<u>0</u>	<u>110,720</u>	<u>0</u>	<u>0</u>
<u>43,634</u>	<u>0</u>	<u>0</u>	<u>110,720</u>	<u>0</u>	<u>0</u>
1,107	0	0	10,171	0	43
<u>114,377</u>	<u>4,448</u>	<u>1,755</u>	<u>115,363</u>	<u>2,850</u>	<u>1,842</u>
<u>115,484</u>	<u>4,448</u>	<u>1,755</u>	<u>125,534</u>	<u>2,850</u>	<u>1,885</u>
<u>\$ 167,450</u>	<u>\$ 10,532</u>	<u>\$ 11,958</u>	<u>\$ 323,992</u>	<u>\$ 24,371</u>	<u>\$ 5,515</u>

(Continued)

KNOX COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2019**

	Continuing Professional Training	Concealed Handgun License	WIA Programs	Common Pleas Special Project
Assets:				
Cash and Cash Equivalents	\$ 9,302	\$ 15,953	\$ 334,079	\$ 22,350
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	0	1,324	0	6,859
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	0	0	0
Prepaid Items	0	343	0	0
Restricted Assets:				
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Total Assets	\$ 9,302	\$ 17,620	\$ 334,079	\$ 29,209
Liabilities:				
Accounts Payable	\$ 0	\$ 0	\$ 2,739	\$ 0
Accrued Wages and Benefits Payable	0	1,724	0	1,444
Intergovernmental Payable	0	767	0	355
Contracts Payable	0	3,084	0	0
Due to Other Funds	0	0	29,742	0
Advances from Other Funds	0	0	0	0
Interfund Payable	0	0	0	0
Total Liabilities	0	5,575	32,481	1,799
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	343	0	0
Restricted	9,302	11,702	301,598	27,410
Total Fund Balances	9,302	12,045	301,598	27,410
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 9,302	\$ 17,620	\$ 334,079	\$ 29,209

KNOX COUNTY, OHIO

Supervision Fee	Parenting Seminar	Immobilized Vehicle	Adult Probation Grant	Commissary	Law Enforcement
\$ 9,344	\$ 1,571	\$ 1,158	\$ 27,981	\$ 0	\$ 0
0	0	0	0	14,746	25,958
0	0	0	0	0	0
540	0	0	0	0	0
0	0	0	112,500	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
355	38	0	0	0	0
0	0	0	0	0	0
<u>\$ 10,239</u>	<u>\$ 1,609</u>	<u>\$ 1,158</u>	<u>\$ 140,481</u>	<u>\$ 14,746</u>	<u>\$ 25,958</u>
\$ 1,676	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
58	0	0	1,944	0	0
286	0	0	75	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>2,020</u>	<u>0</u>	<u>0</u>	<u>2,019</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
0	0	0	93,750	0	0
0	0	0	93,750	0	0
355	38	0	0	0	0
<u>7,864</u>	<u>1,571</u>	<u>1,158</u>	<u>44,712</u>	<u>14,746</u>	<u>25,958</u>
<u>8,219</u>	<u>1,609</u>	<u>1,158</u>	<u>44,712</u>	<u>14,746</u>	<u>25,958</u>
<u>\$ 10,239</u>	<u>\$ 1,609</u>	<u>\$ 1,158</u>	<u>\$ 140,481</u>	<u>\$ 14,746</u>	<u>\$ 25,958</u>

(Continued)

KNOX COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2019**

	Drug Enforcement	Revolving Loan	Work Release	Social Security Incentives
Assets:				
Cash and Cash Equivalents	\$ 0	\$ 116,807	\$ 0	\$ 0
Cash and Cash Equivalents in Segregated Accounts	6,897	0	1,327	17,310
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	0	897,642	0	0
Due from Other Funds	0	0	0	0
Prepaid Items	0	0	0	0
Restricted Assets:				
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Total Assets	<u>\$ 6,897</u>	<u>\$ 1,014,449</u>	<u>\$ 1,327</u>	<u>\$ 17,310</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	6,897	1,014,449	1,327	17,310
Total Fund Balances	<u>6,897</u>	<u>1,014,449</u>	<u>1,327</u>	<u>17,310</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 6,897</u>	<u>\$ 1,014,449</u>	<u>\$ 1,327</u>	<u>\$ 17,310</u>

KNOX COUNTY, OHIO

K - 9	Community Mental Health	Senior Citizens	Total Nonmajor Special Revenue Funds
\$ 0	\$ 0	\$ 292,478	\$ 5,703,554
4,830	0	0	71,068
0	1,133,961	1,043,376	2,973,760
0	0	0	74,563
0	56,518	10,967	1,260,318
0	0	0	158
0	0	0	6,803
0	0	0	897,642
0	0	0	19,211
0	0	0	39,003
0	0	0	62,958
<u>\$ 4,830</u>	<u>\$ 1,190,479</u>	<u>\$ 1,346,821</u>	<u>\$ 11,109,038</u>
\$ 0	\$ 0	\$ 0	\$ 111,994
0	0	0	170,390
0	0	0	47,835
0	0	0	50,679
0	0	0	240,408
0	0	0	436,865
0	0	0	6,084
<u>0</u>	<u>0</u>	<u>0</u>	<u>1,064,255</u>
0	1,115,353	1,025,931	2,141,284
0	72,372	25,830	1,639,290
<u>0</u>	<u>1,187,725</u>	<u>1,051,761</u>	<u>3,780,574</u>
0	0	0	39,003
<u>4,830</u>	<u>2,754</u>	<u>295,060</u>	<u>6,225,206</u>
<u>4,830</u>	<u>2,754</u>	<u>295,060</u>	<u>6,264,209</u>
<u>\$ 4,830</u>	<u>\$ 1,190,479</u>	<u>\$ 1,346,821</u>	<u>\$ 11,109,038</u>

KNOX COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2019**

	Dog and Kennel	Indigent Guardianship	Conduct of Business	Courts Computer
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0	73,594
Charges for Services	24,342	7,189	1,017	81,825
Licenses and Permits	190,174	0	0	0
Investment Earnings	0	0	0	1,524
Special Assessments	0	0	0	0
Fines and Forfeitures	1,860	0	0	0
All Other Revenue	9,893	0	0	14,775
Total Revenue	226,269	7,189	1,017	171,718
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	4,247	0	168,347
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	259,000	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
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	259,000	4,247	0	168,347
Excess (Deficiency) of Revenues Over Expenditures	(32,731)	2,942	1,017	3,371
Other Financing Sources (Uses):				
Inception of Captial Lease	0	0	0	0
Transfers In	49,000	0	0	0
Total Other Financing Sources (Uses)	49,000	0	0	0
Net Change in Fund Balances	16,269	2,942	1,017	3,371
Fund Balances at Beginning of Year	67,430	365	6,843	132,436
Fund Balances End of Year	\$ 83,699	\$ 3,307	\$ 7,860	\$ 135,807

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	120,967
2,946	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	29,963	94	0	0
0	0	4,163	9,569	307	0
<u>2,946</u>	<u>0</u>	<u>34,126</u>	<u>9,663</u>	<u>30,307</u>	<u>120,967</u>
0	0	0	0	0	0
4,241	0	0	0	34,036	0
0	297	29,621	3,365	0	126,951
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>4,241</u>	<u>297</u>	<u>29,621</u>	<u>3,365</u>	<u>34,036</u>	<u>126,951</u>
(1,295)	(297)	4,505	6,298	(3,729)	(5,984)
0	0	0	0	0	0
0	0	0	0	0	10,000
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,000</u>
(1,295)	(297)	4,505	6,298	(3,729)	4,016
<u>5,594</u>	<u>1,427</u>	<u>113,814</u>	<u>57,736</u>	<u>12,145</u>	<u>35,150</u>
<u>\$ 4,299</u>	<u>\$ 1,130</u>	<u>\$ 118,319</u>	<u>\$ 64,034</u>	<u>\$ 8,416</u>	<u>\$ 39,166</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, 2019**

	Presentence Investigation Grant	Law Library	Delinquent Tax Assessment Collection	VOCA and SVAA Grant
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	10,000	1,746	0	51,981
Charges for Services	0	0	229,001	0
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Special Assessments	0	0	0	0
Fines and Forfeitures	0	48,144	0	0
All Other Revenue	1	24	23,202	808
Total Revenue	<u>10,001</u>	<u>49,914</u>	<u>252,203</u>	<u>52,789</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	231,620	71,546
Judicial	0	32,080	0	0
Public Safety	9,948	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
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>9,948</u>	<u>32,080</u>	<u>231,620</u>	<u>71,546</u>
Excess (Deficiency) of Revenues				
Over Expenditures	53	17,834	20,583	(18,757)
Other Financing Sources (Uses):				
Inception of Captial Lease	0	0	0	0
Transfers In	0	0	0	13,985
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>13,985</u>
Net Change in Fund Balances	53	17,834	20,583	(4,772)
Fund Balances at Beginning of Year	<u>6,715</u>	<u>5,816</u>	<u>66,109</u>	<u>7,651</u>
Fund Balances End of Year	<u>\$ 6,768</u>	<u>\$ 23,650</u>	<u>\$ 86,692</u>	<u>\$ 2,879</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	\$ 1,905,027	\$ 0
22,973	0	16,044	169,367	120,177	76,114
0	100	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	1,079	2	18,063	570
<u>22,973</u>	<u>100</u>	<u>17,123</u>	<u>169,369</u>	<u>2,043,267</u>	<u>76,684</u>
0	0	0	0	0	0
0	0	0	0	0	0
30,630	0	45,776	114,953	2,407,192	0
0	0	0	0	0	0
0	0	0	0	0	76,428
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	74,269	0
0	0	0	0	8,395	0
<u>30,630</u>	<u>0</u>	<u>45,776</u>	<u>114,953</u>	<u>2,489,856</u>	<u>76,428</u>
(7,657)	100	(28,653)	54,416	(446,589)	256
0	0	0	0	612,485	0
7,657	0	0	0	0	0
<u>7,657</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>612,485</u>	<u>0</u>
0	100	(28,653)	54,416	165,896	256
0	350	61,140	47,848	33,037	5,528
<u>\$ 0</u>	<u>\$ 450</u>	<u>\$ 32,487</u>	<u>\$ 102,264</u>	<u>\$ 198,933</u>	<u>\$ 5,784</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, 2019***

	Child Support Enforcement Agency	Real Estate Assessment	Youth Services Grant	Ditch Maintenance
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	659,650	0	336,560	0
Charges for Services	180,574	867,305	0	0
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Special Assessments	0	0	0	6,654
Fines and Forfeitures	0	0	0	0
All Other Revenue	19,606	9,237	10,014	0
Total Revenue	859,830	876,542	346,574	6,654
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	854,883	0	0
Judicial	0	0	0	0
Public Safety	0	0	398,608	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	951,570	0	0	0
Intergovernmental	0	0	0	0
Capital Outlay	0	0	0	7,228
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	951,570	854,883	398,608	7,228
Excess (Deficiency) of Revenues Over Expenditures	(91,740)	21,659	(52,034)	(574)
Other Financing Sources (Uses):				
Inception of Captial Lease	0	0	0	0
Transfers In	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balances	(91,740)	21,659	(52,034)	(574)
Fund Balances at Beginning of Year	224,216	2,908,414	273,791	13,193
Fund Balances End of Year	\$ 132,476	\$ 2,930,073	\$ 221,757	\$ 12,619

KNOX COUNTY, OHIO

Hazard Mitigation Grant	Emergency Management Agency	Litter/Recycle Ohio EPA Grant	Marriage License	Knox Area Transit	Help America Vote Act
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1,750	83,058	8,894	0	1,222,285	50,000
0	0	0	12,136	590,341	0
0	0	0	0	0	0
0	0	0	0	0	484
0	0	0	0	0	0
0	0	0	0	0	0
0	14,998	0	0	56,976	0
<u>1,750</u>	<u>98,056</u>	<u>8,894</u>	<u>12,136</u>	<u>1,869,602</u>	<u>50,484</u>
0	0	0	0	0	47,674
0	0	0	0	0	0
1,750	131,920	0	0	0	0
0	0	0	0	0	0
0	0	4,446	12,634	0	0
0	0	0	0	2,000,239	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>1,750</u>	<u>131,920</u>	<u>4,446</u>	<u>12,634</u>	<u>2,000,239</u>	<u>47,674</u>
0	(33,864)	4,448	(498)	(130,637)	2,810
0	0	0	0	0	0
0	24,000	0	0	200,000	0
<u>0</u>	<u>24,000</u>	<u>0</u>	<u>0</u>	<u>200,000</u>	<u>0</u>
0	(9,864)	4,448	(498)	69,363	2,810
0	125,348	0	2,253	56,171	40
<u>\$ 0</u>	<u>\$ 115,484</u>	<u>\$ 4,448</u>	<u>\$ 1,755</u>	<u>\$ 125,534</u>	<u>\$ 2,850</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, 2019**

	Storm Water Management	Continuing Professional Training	Concealed Handgun License	WIA Programs
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0	620,098
Charges for Services	8,000	0	25,183	950
Licenses and Permits	0	0	39,285	0
Investment Earnings	0	0	0	0
Special Assessments	0	0	0	0
Fines and Forfeitures	0	0	0	0
All Other Revenue	9	0	552	7,776
Total Revenue	8,009	0	65,020	628,824
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	12,706	80,436	0
Public Works	7,288	0	0	0
Health	0	0	0	0
Human Services	0	0	0	277,811
Intergovernmental	0	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	7,288	12,706	80,436	277,811
Excess (Deficiency) of Revenues Over Expenditures	721	(12,706)	(15,416)	351,013
Other Financing Sources (Uses):				
Inception of Captial Lease	0	0	0	0
Transfers In	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balances	721	(12,706)	(15,416)	351,013
Fund Balances at Beginning of Year	1,164	22,008	27,461	(49,415)
Fund Balances End of Year	\$ 1,885	\$ 9,302	\$ 12,045	\$ 301,598

KNOX COUNTY, OHIO

Drug Use Prevention Grant	Common Pleas Special Project	Supervision Fee	Parenting Seminar	Immobilized Vehicle	Adult Probation Grant
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	1,500	0	0	56,250
0	61,214	12,255	4,080	385	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	447	100	75	0	0
0	61,661	13,855	4,155	385	56,250
0	0	0	0	0	0
0	83,053	18,851	4,296	0	11,538
2,817	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
2,817	83,053	18,851	4,296	0	11,538
(2,817)	(21,392)	(4,996)	(141)	385	44,712
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
(2,817)	(21,392)	(4,996)	(141)	385	44,712
2,817	48,802	13,215	1,750	773	0
\$ 0	\$ 27,410	\$ 8,219	\$ 1,609	\$ 1,158	\$ 44,712

(Continued)

KNOX COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2019**

	Commissary	Law Enforcement	Drug Enforcement	Revolving Loan
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0	496,500
Charges for Services	43,040	0	0	0
Licenses and Permits	0	0	0	0
Investment Earnings	0	3	1	22,439
Special Assessments	0	0	0	0
Fines and Forfeitures	0	4,473	0	0
All Other Revenue	0	0	0	0
Total Revenue	43,040	4,476	1	518,939
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	48,904	10,142	160	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
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	48,904	10,142	160	0
Excess (Deficiency) of Revenues				
Over Expenditures	(5,864)	(5,666)	(159)	518,939
Other Financing Sources (Uses):				
Inception of Captial Lease	0	0	0	0
Transfers In	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balances	(5,864)	(5,666)	(159)	518,939
Fund Balances at Beginning of Year	20,610	31,624	7,056	495,510
Fund Balances End of Year	\$ 14,746	\$ 25,958	\$ 6,897	\$ 1,014,449

KNOX COUNTY, OHIO

Work Release	Social Security Incentives	K - 9	Community Mental Health	Senior Citizens	Total Nonmajor Special Revenue Funds
\$ 0	\$ 0	\$ 0	\$ 1,037,477	\$ 1,062,671	\$ 4,005,175
0	0	0	134,611	25,723	4,389,842
0	10,600	0	0	0	2,162,483
0	0	0	0	0	229,459
0	0	0	0	0	24,451
0	0	0	0	0	6,654
0	0	0	0	0	84,534
0	0	2,012	0	0	204,258
<u>0</u>	<u>10,600</u>	<u>2,012</u>	<u>1,172,088</u>	<u>1,088,394</u>	<u>11,106,856</u>
0	0	0	0	0	1,205,723
0	0	0	0	0	360,689
0	0	1,506	0	0	3,457,682
0	0	0	0	0	7,288
0	0	0	0	0	352,508
0	0	0	0	0	3,229,620
0	0	0	1,171,383	795,127	1,966,510
0	0	0	0	0	7,228
0	0	0	0	0	74,269
0	0	0	0	0	8,395
<u>0</u>	<u>0</u>	<u>1,506</u>	<u>1,171,383</u>	<u>795,127</u>	<u>10,669,912</u>
0	10,600	506	705	293,267	436,944
0	0	0	0	0	612,485
0	0	0	0	0	304,642
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>917,127</u>
0	10,600	506	705	293,267	1,354,071
1,327	6,710	4,324	2,049	1,793	4,910,138
<u>\$ 1,327</u>	<u>\$ 17,310</u>	<u>\$ 4,830</u>	<u>\$ 2,754</u>	<u>\$ 295,060</u>	<u>\$ 6,264,209</u>



KNOX COUNTY, OHIO**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2019**

	Bond Retirement	Ohio Water Development Authority	OPWC - Dan Amity Road	Total Nonmajor Debt Service Funds
Revenues:				
All Other Revenue	\$ 225,694	\$ 0	\$ 116,160	\$ 341,854
Total Revenue	<u>225,694</u>	<u>0</u>	<u>116,160</u>	<u>341,854</u>
Expenditures:				
Debt Service:				
Principal Retirement	1,033,000	0	116,160	1,149,160
Interest and Fiscal Charges	215,358	0	0	215,358
Total Expenditures	<u>1,248,358</u>	<u>0</u>	<u>116,160</u>	<u>1,364,518</u>
Excess (Deficiency) of Revenues Over Expenditures	(1,022,664)	0	0	(1,022,664)
Other Financing Sources (Uses):				
Transfers In	1,007,148	0	0	1,007,148
Transfers Out	0	(180)	0	(180)
Total Other Financing Sources (Uses)	<u>1,007,148</u>	<u>(180)</u>	<u>0</u>	<u>1,006,968</u>
Net Change in Fund Balances	(15,516)	(180)	0	(15,696)
Fund Balances at Beginning of Year	<u>(32,833)</u>	<u>180</u>	<u>0</u>	<u>(32,653)</u>
Fund Balances End of Year	<u>\$ (48,349)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (48,349)</u>

KNOX COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2019**

	Permanent Improvement	Dog and Kennel Equipment	Children's Resource Center
Assets:			
Cash and Cash Equivalents	\$ 2,790,944	\$ 14,702	\$ 2,134,467
Receivables:			
Intergovernmental	0	0	0
Interest	0	0	3,372
Total Assets	<u>\$ 2,790,944</u>	<u>\$ 14,702</u>	<u>\$ 2,137,839</u>
Liabilities:			
Accounts Payable	\$ 639,038	\$ 0	\$ 24,063
Contracts Payable	117,619	0	0
Total Liabilities	<u>756,657</u>	<u>0</u>	<u>24,063</u>
Deferred Inflows of Resources:			
Unavailable Revenue	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances:			
Restricted	894,229	14,702	2,113,776
Assigned	1,140,058	0	0
Unassigned	0	0	0
Total Fund Balances	<u>2,034,287</u>	<u>14,702</u>	<u>2,113,776</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 2,790,944</u>	<u>\$ 14,702</u>	<u>\$ 2,137,839</u>

KNOX COUNTY, OHIO

Community Development Block Grant	Engineering Projects	Total Nonmajor Capital Projects Funds
\$ 22,286	\$ 0	\$ 4,962,399
1,582	1,013,991	1,015,573
33	0	3,405
<u>\$ 23,901</u>	<u>\$ 1,013,991</u>	<u>\$ 5,981,377</u>
\$ 111,444	\$ 1,049,482	\$ 1,824,027
0	0	117,619
<u>111,444</u>	<u>1,049,482</u>	<u>1,941,646</u>
<u>1,582</u>	<u>0</u>	<u>1,582</u>
0	(35,491)	2,987,216
0	0	1,140,058
(89,125)	0	(89,125)
<u>(89,125)</u>	<u>(35,491)</u>	<u>4,038,149</u>
<u>\$ 23,901</u>	<u>\$ 1,013,991</u>	<u>\$ 5,981,377</u>

KNOX COUNTY, OHIO**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2019**

	Permanent Improvement	Dog and Kennel Equipment	Children's Resource Center
Revenues:			
Intergovernmental Revenues	\$ 20,937	\$ 0	\$ 0
Investment Earnings	0	0	25,124
Donations and Contributions	2,000,000	0	0
Total Revenue	2,020,937	0	25,124
Expenditures:			
Current:			
Capital Outlay	3,753,519	0	159,688
Total Expenditures	3,753,519	0	159,688
Excess (Deficiency) of Revenues Over Expenditures	(1,732,582)	0	(134,564)
Other Financing Sources (Uses):			
General Obligation Bonds Issued	1,500,000	0	0
Transfers In	1,242,149	0	0
Total Other Financing Sources (Uses)	2,742,149	0	0
Net Change in Fund Balances	1,009,567	0	(134,564)
Fund Balances at Beginning of Year	1,024,720	14,702	2,248,340
Fund Balances End of Year	\$ 2,034,287	\$ 14,702	\$ 2,113,776

KNOX COUNTY, OHIO

Community Development Block Grant	Engineering Projects	Total Nonmajor Capital Project Funds
\$ 544,223	\$ 1,013,991	\$ 1,579,151
339	0	25,463
0	0	2,000,000
<u>544,562</u>	<u>1,013,991</u>	<u>3,604,614</u>
<u>627,817</u>	<u>1,049,482</u>	<u>5,590,506</u>
<u>627,817</u>	<u>1,049,482</u>	<u>5,590,506</u>
(83,255)	(35,491)	(1,985,892)
0	0	1,500,000
0	0	1,242,149
<u>0</u>	<u>0</u>	<u>2,742,149</u>
(83,255)	(35,491)	756,257
(5,870)	0	3,281,892
<u>\$ (89,125)</u>	<u>\$ (35,491)</u>	<u>\$ 4,038,149</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, 2019**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 13,066,000	\$ 13,066,000	\$ 14,410,915	\$ 1,344,915
Intergovernmental Revenues	2,006,000	2,006,000	2,767,860	761,860
Charges for Services	1,447,600	1,447,600	1,405,616	(41,984)
Licenses and Permits	3,100	3,100	4,704	1,604
Investment Earnings	500,000	500,000	835,933	335,933
Fines and Forfeitures	48,000	48,000	59,423	11,423
All Other Revenues	484,804	449,792	586,304	136,512
Total Revenues	17,555,504	17,520,492	20,070,755	2,550,263
Expenditures:				
General Government - Legislative and Executive:				
Commissioners:				
Personal Services	469,835	476,085	443,035	33,050
Materials and Supplies	166,250	141,464	138,395	3,069
Contractual Services	459,901	541,763	533,466	8,297
Other Expenditures	631,258	409,537	398,239	11,298
Total Commissioners	1,727,244	1,568,849	1,513,135	55,714
County Microfilming:				
Personal Services	31,375	31,375	30,254	1,121
Total County Microfilming	31,375	31,375	30,254	1,121
Safe/Loss:				
Personal Services	64,081	63,381	62,937	444
Materials and Supplies	1,000	1,000	151	849
Contractual Services	200	200	0	200
Other Expenditures	1,500	2,200	1,893	307
Total Safe/Loss	66,781	66,781	64,981	1,800
Information Technology:				
Personal Services	0	26,000	21,980	4,020
Total Information Technology	0	26,000	21,980	4,020
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, 2019***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Auditor:				
Personal Services	219,481	226,428	220,986	5,442
Materials and Supplies	5,600	5,000	4,756	244
Contractual Services	25,362	25,362	24,431	931
Other Expenditures	4,700	5,800	5,440	360
Total Auditor	<u>255,143</u>	<u>262,590</u>	<u>255,613</u>	<u>6,977</u>
Treasurer:				
Personal Services	146,818	144,118	140,735	3,383
Materials and Supplies	14,700	14,700	14,700	0
Contractual Services	8,835	9,935	9,746	189
Other Expenditures	4,000	6,450	6,419	31
Total Treasurer	<u>174,353</u>	<u>175,203</u>	<u>171,600</u>	<u>3,603</u>
Prosecuting Attorney:				
Personal Services	472,882	472,882	449,281	23,601
Materials and Supplies	640	5,840	5,404	436
Contractual Services	49,168	48,368	48,361	7
Other Expenditures	3,541	2,641	2,549	92
Total Prosecuting Attorney	<u>526,231</u>	<u>529,731</u>	<u>505,595</u>	<u>24,136</u>
Bureau of Inspection:				
Contractual Services	107,993	107,993	100,443	7,550
Total Bureau of Inspection	<u>107,993</u>	<u>107,993</u>	<u>100,443</u>	<u>7,550</u>
Data Processing Board:				
Contractual Services	138,155	99,476	91,113	8,363
Other Expenditures	2,000	6,000	4,690	1,310
Total Data Processing Board	<u>140,155</u>	<u>105,476</u>	<u>95,803</u>	<u>9,673</u>
Board of Elections:				
Personal Services	344,105	322,105	302,078	20,027
Materials and Supplies	9,500	9,500	8,828	672
Contractual Services	146,129	146,129	140,056	6,073
Other Expenditures	4,500	4,500	4,411	89
Total Board of Elections	<u>504,234</u>	<u>482,234</u>	<u>455,373</u>	<u>26,861</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, 2019***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Maintenance and Operation:				
Personal Services	357,966	357,966	347,225	10,741
Materials and Supplies	118,387	118,387	113,636	4,751
Contractual Services	690,607	595,194	461,715	133,479
Other Expenditures	21,680	21,680	20,434	1,246
Total Maintenance and Operation	<u>1,188,640</u>	<u>1,093,227</u>	<u>943,010</u>	<u>150,217</u>
Recorder:				
Personal Services	169,191	169,191	168,959	232
Total Recorder	<u>169,191</u>	<u>169,191</u>	<u>168,959</u>	<u>232</u>
Insurance, Pension and Taxes:				
Contractual Services	2,037,000	1,872,020	1,836,916	35,104
Total Insurance, Pension and Taxes	<u>2,037,000</u>	<u>1,872,020</u>	<u>1,836,916</u>	<u>35,104</u>
Agriculture:				
Contractual Services	477,260	477,260	477,260	0
Total Agriculture	<u>477,260</u>	<u>477,260</u>	<u>477,260</u>	<u>0</u>
Bike Path:				
Contractual Services	6,176	6,176	0	6,176
Total Bike Path	<u>6,176</u>	<u>6,176</u>	<u>0</u>	<u>6,176</u>
Total General Government - Legislative and Executive	<u>7,437,776</u>	<u>7,000,106</u>	<u>6,666,922</u>	<u>333,184</u>
General Government - Judicial:				
Court of Appeals:				
Contractual Services	10,000	10,636	10,636	0
Total Court of Appeals	<u>10,000</u>	<u>10,636</u>	<u>10,636</u>	<u>0</u>
Common Pleas Court:				
Personal Services	497,000	506,646	498,184	8,462
Materials and Supplies	6,010	9,510	9,125	385
Contractual Services	35,450	30,450	14,220	16,230
Other Expenditures	15,500	13,000	12,500	500
Total Common Pleas Court	<u>553,960</u>	<u>559,606</u>	<u>534,029</u>	<u>25,577</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, 2019***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Jury Commission:				
Personal Services	3,450	3,480	3,196	284
Materials and Supplies	1,500	1,470	218	1,252
Contractual Services	430	430	430	0
Total Jury Commission	5,380	5,380	3,844	1,536
Juvenile Court:				
Materials and Supplies	4,500	9,100	9,100	0
Contractual Services	2,263	2,213	2,213	0
Other Expenditures	6,000	7,000	6,997	3
Total Juvenile Court	12,763	18,313	18,310	3
Juvenile Probation:				
Personal Services	318,360	324,148	322,838	1,310
Materials and Supplies	3,000	37,328	37,312	16
Contractual Services	274,009	329,359	317,695	11,664
Other Expenditures	10,000	7,500	7,500	0
Total Juvenile Probation	605,369	698,335	685,345	12,990
Probate Court:				
Personal Services	112,650	112,650	111,792	858
Materials and Supplies	5,000	6,950	6,950	0
Contractual Services	28,902	26,077	25,022	1,055
Other Expenditures	2,500	3,375	3,374	1
Total Probate Court	149,052	149,052	147,138	1,914
Clerk of Courts:				
Personal Services	224,447	244,743	244,718	25
Materials and Supplies	7,000	4,819	2,876	1,943
Contractual Services	8,234	8,234	6,738	1,496
Other Expenditures	1,500	1,500	1,218	282
Total Clerk of Courts	241,181	259,296	255,550	3,746
Municipal Court:				
Personal Services	132,980	151,192	114,590	36,602
Contractual Services	15,750	18,538	18,038	500
Total Municipal Court	148,730	169,730	132,628	37,102

(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, 2019***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Public Defender:				
Personal Services	465,929	483,472	477,892	5,580
Materials and Supplies	5,736	4,328	4,328	0
Other Expenditures	2,305	2,665	2,409	256
Total Public Defender	473,970	490,465	484,629	5,836
Total General Government - Judicial	2,200,405	2,360,813	2,272,109	88,704
Public Safety:				
Sheriff:				
Personal Services	2,427,777	2,460,712	2,447,777	12,935
Materials and Supplies	41,589	35,915	35,915	0
Contractual Services	240,155	267,396	267,396	0
Other Expenditures	22,367	16,644	16,644	0
Total Sheriff	2,731,888	2,780,667	2,767,732	12,935
Jail:				
Personal Services	1,853,090	1,947,429	1,947,425	4
Materials and Supplies	5,000	5,000	4,990	10
Contractual Services	641,569	502,685	481,277	21,408
Other Expenditures	5,000	5,000	4,831	169
Total Jail	2,504,659	2,460,114	2,438,523	21,591
Coroner:				
Personal Services	85,017	92,186	90,144	2,042
Materials and Supplies	1,500	240	0	240
Contractual Services	77,067	76,778	55,849	20,929
Other Expenditures	3,156	3,156	2,366	790
Total Coroner	166,740	172,360	148,359	24,001
Total Public Safety	5,403,287	5,413,141	5,354,614	58,527
Public Works:				
Map Department:				
Personal Services	99,864	99,864	99,726	138
Materials and Supplies	1,000	1,000	981	19
Other Expenditures	5,535	5,535	5,424	111
Total Map Department	106,399	106,399	106,131	268

(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, 2019***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Buildings and Grounds:				
Contractual Services	100,000	24,502	24,501	1
Other Expenditures	50,000	48,665	48,665	0
Total Buildings and Grounds	150,000	73,167	73,166	1
Total Public Works	256,399	179,566	179,297	269
Health:				
Vital Statistics:				
Other Expenditures	1,000	1,000	0	1,000
Total Vital Statistics	1,000	1,000	0	1,000
Other Health:				
Other Expenditures	137,549	137,549	137,548	1
Total Other Health	137,549	137,549	137,548	1
Humane Society:				
Personal Services	9,657	9,657	8,978	679
Materials and Supplies	500	500	251	249
Contractual Services	5,200	5,200	3,087	2,113
Other Expenditures	5,600	5,600	4,698	902
Total Humane Society	20,957	20,957	17,014	3,943
Animal Control Officer:				
Personal Services	51,739	51,739	48,531	3,208
Contractual Services	2,000	2,000	1,662	338
Other Expenditures	6,300	6,300	5,579	721
Total Animal Control Officer	60,039	60,039	55,772	4,267
Total Health	219,545	219,545	210,334	9,211
Human Services:				
Soldiers Relief:				
Personal Services	46,700	37,700	35,588	2,112
Materials and Supplies	12,043	7,043	5,665	1,378
Contractual Services	255,601	210,601	201,770	8,831
Total Soldiers Relief	314,344	255,344	243,023	12,321

(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, 2019***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Veterans Relief:				
Personal Services	338,800	325,800	319,477	6,323
Contractual Services	69,200	91,200	88,227	2,973
Other Expenditures	25,111	57,111	46,385	10,726
Total Veterans Relief	<u>433,111</u>	<u>474,111</u>	<u>454,089</u>	<u>20,022</u>
Total Human Services	<u>747,455</u>	<u>729,455</u>	<u>697,112</u>	<u>32,343</u>
Capital Outlay	<u>532,716</u>	<u>587,348</u>	<u>540,557</u>	<u>46,791</u>
Total Expenditures	<u>16,797,583</u>	<u>16,489,974</u>	<u>15,920,945</u>	<u>569,029</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	757,921	1,030,518	4,149,810	3,119,292
Other Financing Sources (Uses):				
Other Financing Uses	(156,665)	(156,665)	(122,545)	34,120
Sale of Capital Assets	0	0	943,200	943,200
Transfers In	200,000	200,000	120,180	(79,820)
Transfers Out	(924,259)	(3,516,862)	(3,516,862)	0
Advances In	5,000	5,000	100,100	95,100
Advances Out	0	(6,084)	(6,084)	0
Total Other Financing Sources (Uses)	<u>(875,924)</u>	<u>(3,474,611)</u>	<u>(2,482,011)</u>	<u>992,600</u>
Net Change in Fund Balance	(118,003)	(2,444,093)	1,667,799	4,111,892
Fund Balance at Beginning of Year	5,051,302	5,051,302	5,051,302	0
Prior Year Encumbrances	510,864	510,864	510,864	0
Fund Balance at End of Year	<u>\$ 5,444,163</u>	<u>\$ 3,118,073</u>	<u>\$ 7,229,965</u>	<u>\$ 4,111,892</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, 2019**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
PUBLIC ASSISTANCE FUND				
Revenues:				
Intergovernmental Revenues	\$ 4,000,000	\$ 4,000,000	\$ 4,159,148	\$ 159,148
Charges for Services	100,000	100,000	52,371	(47,629)
All Other Revenues	261,000	261,000	321,216	60,216
Total Revenues	4,361,000	4,361,000	4,532,735	171,735
Expenditures:				
Human Services:				
Personal Services	4,241,433	4,290,184	4,275,848	14,336
Materials and Supplies	81,170	81,903	75,146	6,757
Contractual Services	414,952	733,657	662,568	71,089
Other Expenditures	334,207	420,727	393,006	27,721
Capital Outlay	72,532	80,705	80,705	0
Total Expenditures	5,144,294	5,607,176	5,487,273	119,903
Excess (Deficiency) of Revenues Over (Under) Expenditures	(783,294)	(1,246,176)	(954,538)	291,638
Other Financing Sources (Uses):				
Transfers In	678,225	678,225	111,602	(566,623)
Transfers Out	(100,000)	(91,919)	(91,879)	40
Advances In	0	0	200,000	200,000
Total Other Financing Sources (Uses)	578,225	586,306	219,723	(366,583)
Net Change in Fund Balance	(205,069)	(659,870)	(734,815)	(74,945)
Fund Balance at Beginning of Year	670,179	670,179	670,179	0
Prior Year Encumbrances	200,069	200,069	200,069	0
Fund Balance at End of Year	\$ 665,179	\$ 210,378	\$ 135,433	\$ (74,945)

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, 2019****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	\$ 5,402,534	\$ 6,159,735	\$ 757,201
Charges for Services	4,000	4,000	14,670	10,670
Investment Earnings	1,500	1,500	38,258	36,758
Fines and Forfeitures	10,500	10,500	22,438	11,938
All Other Revenues	15,500	15,500	75,808	60,308
Total Revenues	<u>5,071,500</u>	<u>5,434,034</u>	<u>6,310,909</u>	<u>876,875</u>
Expenditures:				
Public Works:				
Personal Services	2,581,805	2,575,807	2,411,917	163,890
Materials and Supplies	982,945	1,080,442	1,054,821	25,621
Contractual Services	1,299,105	2,174,923	2,104,555	70,368
Other Expenditures	43,245	43,245	40,139	3,106
Intergovernmental	193,160	193,160	191,064	2,096
Capital Outlay	187,641	569,205	567,828	1,377
Total Expenditures	<u>5,287,901</u>	<u>6,636,782</u>	<u>6,370,324</u>	<u>266,458</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(216,401)	(1,202,748)	(59,415)	1,143,333
Fund Balance at Beginning of Year	1,221,134	1,221,134	1,221,134	0
Prior Year Encumbrances	216,401	216,401	216,401	0
Fund Balance at End of Year	<u>\$ 1,221,134</u>	<u>\$ 234,787</u>	<u>\$ 1,378,120</u>	<u>\$ 1,143,333</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, 2019**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
CHILDREN SERVICES BOARD FUND				
Revenues:				
Taxes	\$ 1,700,431	\$ 1,700,431	\$ 1,785,123	\$ 84,692
Intergovernmental Revenues	2,862,350	2,862,350	2,499,183	(363,167)
Charges for Services	75,000	75,000	142,463	67,463
All Other Revenues	38,700	38,700	9,596	(29,104)
Total Revenues	4,676,481	4,676,481	4,436,365	(240,116)
Expenditures:				
Human Services:				
Contractual Services	3,266,774	3,206,774	3,177,274	29,500
Other Expenditures	1,371,610	1,431,610	1,333,874	97,736
Total Expenditures	4,638,384	4,638,384	4,511,148	127,236
Excess (Deficiency) of Revenues Over (Under) Expenditures	38,097	38,097	(74,783)	(112,880)
Fund Balance at Beginning of Year	363,413	363,413	363,413	0
Prior Year Encumbrances	88,384	88,384	88,384	0
Fund Balance at End of Year	\$ 489,894	\$ 489,894	\$ 377,014	\$ (112,880)

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, 2019***

DEVELOPMENT DISABILITIES FUND				Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Taxes	\$ 4,099,700	\$ 4,099,700	\$ 4,270,399	\$ 170,699
Intergovernmental Revenues	2,405,873	2,405,873	2,710,683	304,810
All Other Revenues	396,800	396,800	218,535	(178,265)
Donations and Contributions	3,000	3,000	75,601	72,601
Total Revenues	<u>6,905,373</u>	<u>6,905,373</u>	<u>7,275,218</u>	<u>369,845</u>
Expenditures:				
Human Services:				
Personal Services	2,680,405	2,689,909	2,441,950	247,959
Materials and Supplies	360,672	309,169	64,738	244,431
Contractual Services	3,470,480	3,492,480	3,308,678	183,802
Other Expenditures	86,422	91,422	90,557	865
Capital Outlay	24,000	39,000	36,403	2,597
Total Expenditures	<u>6,621,979</u>	<u>6,621,980</u>	<u>5,942,326</u>	<u>679,654</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	283,394	283,393	1,332,892	1,049,499
Other Financing Sources (Uses):				
Transfers In	0	0	943,200	943,200
Transfers Out	(2,304,078)	(2,304,078)	0	2,304,078
Advances In	67,152	67,152	0	(67,152)
Total Other Financing Sources (Uses)	<u>(2,236,926)</u>	<u>(2,236,926)</u>	<u>943,200</u>	<u>3,180,126</u>
Net Change in Fund Balance	(1,953,532)	(1,953,533)	2,276,092	4,229,625
Fund Balance at Beginning of Year	8,135,128	8,135,128	8,135,128	0
Prior Year Encumbrances	13,095	13,095	13,095	0
Fund Balance at End of Year	<u>\$ 6,194,691</u>	<u>\$ 6,194,690</u>	<u>\$ 10,424,315</u>	<u>\$ 4,229,625</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, 2019***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
DOG AND KENNEL FUND				
Revenues:				
Charges for Services	\$ 28,400	\$ 28,400	\$ 24,342	\$ (4,058)
Licenses and Permits	176,000	183,053	191,524	8,471
Fines and Forfeitures	2,000	2,000	1,909	(91)
All Other Revenues	1,200	1,200	9,893	8,693
Total Revenues	207,600	214,653	227,668	13,015
Expenditures:				
Health:				
Personal Services	162,246	174,299	167,948	6,351
Materials and Supplies	22,300	22,300	21,483	817
Contractual Services	86,892	83,892	72,751	11,141
Other Expenditures	5,930	5,930	5,166	764
Capital Outlay	6,185	4,185	2,126	2,059
Total Expenditures	283,553	290,606	269,474	21,132
Excess (Deficiency) of Revenues Over (Under) Expenditures	(75,953)	(75,953)	(41,806)	34,147
Other Financing Sources (Uses):				
Transfers In	0	0	49,000	49,000
Total Other Financing Sources (Uses)	0	0	49,000	49,000
Net Change in Fund Balance	(75,953)	(75,953)	7,194	83,147
Fund Balance at Beginning of Year	65,076	65,076	65,076	0
Prior Year Encumbrances	10,877	10,877	10,877	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 83,147	\$ 83,147

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, 2019***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 7,300	\$ 7,300	\$ 6,790	\$ (510)
All Other Revenues	200	200	0	(200)
Total Revenues	<u>7,500</u>	<u>7,500</u>	<u>6,790</u>	<u>(710)</u>
Expenditures:				
General Government - Judicial:				
Contractual Services	9,589	9,589	6,336	3,253
Total Expenditures	<u>9,589</u>	<u>9,589</u>	<u>6,336</u>	<u>3,253</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,089)	(2,089)	454	2,543
Fund Balance at Beginning of Year	75	75	75	0
Prior Year Encumbrances	2,089	2,089	2,089	0
Fund Balance at End of Year	<u>\$ 75</u>	<u>\$ 75</u>	<u>\$ 2,618</u>	<u>\$ 2,543</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, 2019**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 1,000	\$ 1,000	\$ 1,023	\$ 23
Total Revenues	1,000	1,000	1,023	23
Expenditures:				
General Government - Judicial:				
Other Expenditures	7,723	7,723	0	7,723
Total Expenditures	7,723	7,723	0	7,723
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,723)	(6,723)	1,023	7,746
Fund Balance at Beginning of Year	6,780	6,780	6,780	0
Fund Balance at End of Year	\$ 57	\$ 57	\$ 7,803	\$ 7,746

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, 2019****COURTS COMPUTER FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 0	\$ 73,594	\$ 73,594	\$ 0
Charges for Services	78,900	78,900	78,815	(85)
Investment Earnings	20	20	1,663	1,643
All Other Revenues	100	14,875	14,775	(100)
Total Revenues	<u>79,020</u>	<u>167,389</u>	<u>168,847</u>	<u>1,458</u>
Expenditures:				
General Government - Judicial:				
Materials and Supplies	8,000	1,000	0	1,000
Contractual Services	6,398	94,767	35,366	59,401
Other Expenditures	34,783	40,591	37,591	3,000
Capital Outlay	75,689	108,621	102,130	6,491
Total Expenditures	<u>124,870</u>	<u>244,979</u>	<u>175,087</u>	<u>69,892</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(45,850)	(77,590)	(6,240)	71,350
Fund Balance at Beginning of Year	59,502	59,502	59,502	0
Prior Year Encumbrances	63,187	63,187	63,187	0
Fund Balance at End of Year	<u>\$ 76,839</u>	<u>\$ 45,099</u>	<u>\$ 116,449</u>	<u>\$ 71,350</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, 2019**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 43,000	\$ 43,000	\$ 39,183	\$ (3,817)
Total Revenues	<u>43,000</u>	<u>43,000</u>	<u>39,183</u>	<u>(3,817)</u>
Expenditures:				
General Government - Legislative and Executive:				
Contractual Services	42,349	42,349	41,459	890
Other Expenditures	5,676	5,676	3,988	1,688
Capital Outlay	5,000	5,000	1,414	3,586
Total Expenditures	<u>53,025</u>	<u>53,025</u>	<u>46,861</u>	<u>6,164</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,025)	(10,025)	(7,678)	2,347
Fund Balance at Beginning of Year	7,857	7,857	7,857	0
Prior Year Encumbrances	4,350	4,350	4,350	0
Fund Balance at End of Year	<u>\$ 2,182</u>	<u>\$ 2,182</u>	<u>\$ 4,529</u>	<u>\$ 2,347</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, 2019***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 3,200	\$ 3,200	\$ 2,880	\$ (320)
Total Revenues	<u>3,200</u>	<u>3,200</u>	<u>2,880</u>	<u>(320)</u>
Expenditures:				
General Government - Judicial:				
Other Expenditures	8,386	8,386	4,241	4,145
Total Expenditures	<u>8,386</u>	<u>8,386</u>	<u>4,241</u>	<u>4,145</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,186)	(5,186)	(1,361)	3,825
Fund Balance at Beginning of Year	<u>5,438</u>	<u>5,438</u>	<u>5,438</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 252</u>	<u>\$ 252</u>	<u>\$ 4,077</u>	<u>\$ 3,825</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, 2019**

	TIME OUT PROGRAM FUND			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Total Revenues	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:				
Public Safety:				
Other Expenditures	1,427	1,427	1,427	0
Total Expenditures	1,427	1,427	1,427	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,427)	(1,427)	(1,427)	0
Fund Balance at Beginning of Year	1,427	1,427	1,427	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 0	\$ 0

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, 2019***

PROBATE - JUVENILE SPECIAL PROJECT FUND

	<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	\$ 29,697	\$ (10,203)
All Other Revenues	100	100	4,163	4,063
Total Revenues	<u>40,000</u>	<u>40,000</u>	<u>33,860</u>	<u>(6,140)</u>
Expenditures:				
Public Safety:				
Personal Services	0	14,083	13,935	148
Other Expenditures	<u>151,600</u>	<u>137,517</u>	<u>17,789</u>	<u>119,728</u>
Total Expenditures	<u>151,600</u>	<u>151,600</u>	<u>31,724</u>	<u>119,876</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(111,600)	(111,600)	2,136	113,736
Fund Balance at Beginning of Year	<u>114,741</u>	<u>114,741</u>	<u>114,741</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 3,141</u>	<u>\$ 3,141</u>	<u>\$ 116,877</u>	<u>\$ 113,736</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, 2019***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 75	\$ 75	\$ 0	\$ (75)
Fines and Forfeitures	0	0	94	94
All Other Revenues	1,500	1,500	9,933	8,433
Total Revenues	<u>1,575</u>	<u>1,575</u>	<u>10,027</u>	<u>8,452</u>
Expenditures:				
Public Safety:				
Contractual Services	1,700	1,700	0	1,700
Other Expenditures	54,388	54,388	3,365	51,023
Total Expenditures	<u>56,088</u>	<u>56,088</u>	<u>3,365</u>	<u>52,723</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(54,513)	(54,513)	6,662	61,175
Fund Balance at Beginning of Year	<u>57,043</u>	<u>57,043</u>	<u>57,043</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 2,530</u>	<u>\$ 2,530</u>	<u>\$ 63,705</u>	<u>\$ 61,175</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, 2019***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 35,000	\$ 35,000	\$ 30,000	\$ (5,000)
All Other Revenues	0	0	307	307
Total Revenues	<u>35,000</u>	<u>35,000</u>	<u>30,307</u>	<u>(4,693)</u>
Expenditures:				
General Government - Judicial:				
Personal Services	17,000	34,117	33,640	477
Materials and Supplies	0	88	88	0
Total Expenditures	<u>17,000</u>	<u>34,205</u>	<u>33,728</u>	<u>477</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	18,000	795	(3,421)	(4,216)
Fund Balance at Beginning of Year	<u>15,072</u>	<u>15,072</u>	<u>15,072</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 33,072</u>	<u>\$ 15,867</u>	<u>\$ 11,651</u>	<u>\$ (4,216)</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, 2019***

JUSTICE REINVESTMENT AND INCENTIVE GRANT FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 89,713	\$ 105,035	\$ 105,035	\$ 0
Total Revenues	89,713	105,035	105,035	0
Expenditures:				
Public Safety:				
Personal Services	111,524	136,846	126,067	10,779
Total Expenditures	111,524	136,846	126,067	10,779
Excess (Deficiency) of Revenues Over (Under) Expenditures	(21,811)	(31,811)	(21,032)	10,779
Other Financing Sources (Uses):				
Transfers In	0	10,000	10,000	0
Total Other Financing Sources (Uses)	0	10,000	10,000	0
Net Change in Fund Balance	(21,811)	(21,811)	(11,032)	10,779
Fund Balance at Beginning of Year	21,811	21,811	21,811	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 10,779</u>	<u>\$ 10,779</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, 2019***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 10,000	\$ 10,000	\$ 10,000	\$ 0
All Other Revenues	0	0	1	1
Total Revenues	10,000	10,000	10,001	1
Expenditures:				
Public Safety:				
Personal Services	15,602	15,602	10,792	4,810
Total Expenditures	15,602	15,602	10,792	4,810
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,602)	(5,602)	(791)	4,811
Fund Balance at Beginning of Year	5,586	5,586	5,586	0
Prior Year Encumbrances	16	16	16	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 4,811	\$ 4,811

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, 2019**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 390,000	\$ 390,000	\$ 472,015	\$ 82,015
All Other Revenues	1,000	1,000	2,768	1,768
Total Revenues	<u>391,000</u>	<u>391,000</u>	<u>474,783</u>	<u>83,783</u>
Expenditures:				
General Government - Judicial:				
Personal Services	286,410	306,350	280,263	26,087
Materials and Supplies	11,644	11,344	6,951	4,393
Contractual Services	46,979	46,979	38,151	8,828
Other Expenditures	8,542	5,356	4,091	1,265
Total Expenditures	<u>353,575</u>	<u>370,029</u>	<u>329,456</u>	<u>40,573</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	37,425	20,971	145,327	124,356
Other Financing Sources (Uses):				
Transfers Out	<u>(125,000)</u>	<u>(120,000)</u>	<u>(120,000)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(125,000)</u>	<u>(120,000)</u>	<u>(120,000)</u>	<u>0</u>
Net Change in Fund Balance	(87,575)	(99,029)	25,327	124,356
Fund Balance at Beginning of Year	121,532	121,532	121,532	0
Prior Year Encumbrances	12,066	12,066	12,066	0
Fund Balance at End of Year	<u>\$ 46,023</u>	<u>\$ 34,569</u>	<u>\$ 158,925</u>	<u>\$ 124,356</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, 2019***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 0	\$ 0	\$ 1,746	\$ 1,746
Fines and Forfeitures	45,000	45,000	47,977	2,977
All Other Revenues	0	0	24	24
Total Revenues	<u>45,000</u>	<u>45,000</u>	<u>49,747</u>	<u>4,747</u>
Expenditures:				
General Government - Judicial:				
Personal Services	1,780	1,780	1,516	264
Materials and Supplies	10,000	10,000	4,675	5,325
Contractual Services	35,000	35,000	30,043	4,957
Other Expenditures	4,958	4,958	0	4,958
Capital Outlay	2,000	2,000	0	2,000
Total Expenditures	<u>53,738</u>	<u>53,738</u>	<u>36,234</u>	<u>17,504</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,738)	(8,738)	13,513	22,251
Fund Balance at Beginning of Year	<u>8,738</u>	<u>8,738</u>	<u>8,738</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 22,251</u>	<u>\$ 22,251</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, 2019***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 95,500	\$ 200,233	\$ 229,001	\$ 28,768
All Other Revenues	4,500	25,482	25,176	(306)
Total Revenues	<u>100,000</u>	<u>225,715</u>	<u>254,177</u>	<u>28,462</u>
Expenditures:				
General Government - Legislative and Executive:				
Personal Services	104,005	96,845	81,195	15,650
Materials and Supplies	3,700	3,700	1,700	2,000
Contractual Services	7,343	7,343	6,072	1,271
Other Expenditures	11,183	148,196	143,254	4,942
Capital Outlay	3,956	4,456	4,008	448
Total Expenditures	<u>130,187</u>	<u>260,540</u>	<u>236,229</u>	<u>24,311</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(30,187)	(34,825)	17,948	52,773
Fund Balance at Beginning of Year	62,066	62,066	62,066	0
Prior Year Encumbrances	8,681	8,681	8,681	0
Fund Balance at End of Year	<u>\$ 40,560</u>	<u>\$ 35,922</u>	<u>\$ 88,695</u>	<u>\$ 52,773</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, 2019***

VOCA AND SVAA GRANT FUND				
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 58,592	\$ 58,592	\$ 57,435	\$ (1,157)
All Other Revenues	0	0	808	808
Total Revenues	<u>58,592</u>	<u>58,592</u>	<u>58,243</u>	<u>(349)</u>
Expenditures:				
General Government - Legislative and Executive:				
Personal Services	69,927	70,238	68,738	1,500
Materials and Supplies	591	501	501	0
Contractual Services	1,760	1,873	1,873	0
Other Expenditures	1,100	1,127	1,077	50
Total Expenditures	<u>73,378</u>	<u>73,739</u>	<u>72,189</u>	<u>1,550</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(14,786)	(15,147)	(13,946)	1,201
Other Financing Sources (Uses):				
Transfers In	13,985	13,985	13,985	0
Total Other Financing Sources (Uses)	<u>13,985</u>	<u>13,985</u>	<u>13,985</u>	<u>0</u>
Net Change in Fund Balance	(801)	(1,162)	39	1,201
Fund Balance at Beginning of Year	3,714	3,714	3,714	0
Prior Year Encumbrances	800	800	800	0
Fund Balance at End of Year	<u>\$ 3,713</u>	<u>\$ 3,352</u>	<u>\$ 4,553</u>	<u>\$ 1,201</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, 2019**

MARINE PATROL GRANT FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 22,973	\$ 22,973	\$ 22,973	\$ 0
Total Revenues	22,973	22,973	22,973	0
Expenditures:				
Public Safety:				
Personal Services	28,106	27,525	27,525	0
Materials and Supplies	1,360	1,305	1,305	0
Other Expenditures	1,165	1,801	1,800	1
Total Expenditures	30,631	30,631	30,630	1
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,658)	(7,658)	(7,657)	1
Other Financing Sources (Uses):				
Transfers In	7,658	7,658	7,657	(1)
Total Other Financing Sources (Uses)	7,658	7,658	7,657	(1)
Net Change in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 0	\$ 0

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, 2019**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 0	\$ 0	\$ 100	\$ 100
Total Revenues	0	0	100	100
Expenditures:				
General Government - Judicial:				
Capital Outlay	350	350	0	350
Total Expenditures	350	350	0	350
Excess (Deficiency) of Revenues Over (Under) Expenditures	(350)	(350)	100	450
Fund Balance at Beginning of Year	350	350	350	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 450</u>	<u>\$ 450</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, 2019***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 51,870	\$ 51,870	\$ 51,871	\$ 1
All Other Revenues	0	0	1,079	1,079
Total Revenues	51,870	51,870	52,950	1,080
Expenditures:				
Public Safety:				
Personal Services	53,847	53,847	37,038	16,809
Materials and Supplies	5,610	5,610	4,396	1,214
Contractual Services	5,000	5,000	4,616	384
Other Expenditures	500	500	0	500
Capital Outlay	1,000	1,000	630	370
Total Expenditures	65,957	65,957	46,680	19,277
Excess (Deficiency) of Revenues Over (Under) Expenditures	(14,087)	(14,087)	6,270	20,357
Fund Balance at Beginning of Year	14,087	14,087	14,087	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 20,357	\$ 20,357

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, 2019**

TARGETED COMMUNITY ALTERNATIVE TO PRISON GRANT FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 130,281	\$ 130,281	\$ 136,797	\$ 6,516
All Other Revenues	0	0	2	2
Total Revenues	<u>130,281</u>	<u>130,281</u>	<u>136,799</u>	<u>6,518</u>
Expenditures:				
Public Safety:				
Personal Services	175,338	176,108	108,786	67,322
Materials and Supplies	517	1,517	1,081	436
Contractual Services	6,505	4,735	3,451	1,284
Total Expenditures	<u>182,360</u>	<u>182,360</u>	<u>113,318</u>	<u>69,042</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(52,079)	(52,079)	23,481	75,560
Fund Balance at Beginning of Year	51,272	51,272	51,272	0
Prior Year Encumbrances	807	807	807	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 75,560</u>	<u>\$ 75,560</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, 2019**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
911 EMERGENCY CALLING SYSTEM FUND				
Revenues:				
Taxes	\$ 1,600,000	\$ 1,600,000	\$ 1,883,018	\$ 283,018
Intergovernmental Revenues	125,000	125,000	120,177	(4,823)
All Other Revenues	5,000	5,000	18,063	13,063
Total Revenues	1,730,000	1,730,000	2,021,258	291,258
Expenditures:				
Public Safety:				
Personal Services	1,547,280	1,561,335	1,515,725	45,610
Materials and Supplies	8,200	8,200	7,764	436
Contractual Services	255,767	255,767	216,503	39,264
Other Expenditures	57,007	51,911	40,357	11,554
Capital Outlay	148,202	138,647	83,474	55,173
Debt Service:				
Principal Retirement	82,423	83,019	83,019	0
Interest and Fiscal Charges	8,395	8,395	8,395	0
Total Expenditures	2,107,274	2,107,274	1,955,237	152,037
Excess (Deficiency) of Revenues Over (Under) Expenditures	(377,274)	(377,274)	66,021	443,295
Other Financing Sources (Uses):				
Advances Out	(100,100)	(100,100)	(100,100)	0
Total Other Financing Sources (Uses)	(100,100)	(100,100)	(100,100)	0
Net Change in Fund Balance	(477,374)	(477,374)	(34,079)	443,295
Fund Balance at Beginning of Year	433,571	433,571	433,571	0
Prior Year Encumbrances	43,807	43,807	43,807	0
Fund Balance at End of Year	\$ 4	\$ 4	\$ 443,299	\$ 443,295

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, 2019***

LITTER CONTROL AND RECYCLING FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 75,504	\$ 75,504	\$ 76,114	\$ 610
All Other Revenues	500	500	570	70
Total Revenues	76,004	76,004	76,684	680
Expenditures:				
Health:				
Personal Services	55,400	55,400	52,159	3,241
Materials and Supplies	8,500	8,500	8,230	270
Contractual Services	13,400	15,400	13,103	2,297
Other Expenditures	1,967	2,777	2,392	385
Capital Outlay	1,000	1,000	632	368
Total Expenditures	80,267	83,077	76,516	6,561
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,263)	(7,073)	168	7,241
Other Financing Sources (Uses):				
Advances Out	(810)	0	0	0
Total Other Financing Sources (Uses)	(810)	0	0	0
Net Change in Fund Balance	(5,073)	(7,073)	168	7,241
Fund Balance at Beginning of Year	7,373	7,373	7,373	0
Prior Year Encumbrances	200	200	200	0
Fund Balance at End of Year	\$ 2,500	\$ 500	\$ 7,741	\$ 7,241

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, 2019***

CHILD SUPPORT ENFORCEMENT AGENCY FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 650,000	\$ 651,684	\$ 667,556	\$ 15,872
Charges for Services	185,000	185,000	176,786	(8,214)
All Other Revenues	15,000	15,000	19,606	4,606
Total Revenues	<u>850,000</u>	<u>851,684</u>	<u>863,948</u>	<u>12,264</u>
Expenditures:				
Human Services:				
Personal Services	757,750	745,175	744,721	454
Materials and Supplies	750	750	639	111
Contractual Services	138,133	154,743	153,164	1,579
Other Expenditures	15,350	12,999	12,498	501
Capital Outlay	500	500	500	0
Total Expenditures	<u>912,483</u>	<u>914,167</u>	<u>911,522</u>	<u>2,645</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(62,483)	(62,483)	(47,574)	14,909
Other Financing Sources (Uses):				
Transfers In	90,000	90,000	0	(90,000)
Total Other Financing Sources (Uses)	<u>90,000</u>	<u>90,000</u>	<u>0</u>	<u>(90,000)</u>
Net Change in Fund Balance	27,517	27,517	(47,574)	(75,091)
Fund Balance at Beginning of Year	330,116	330,116	330,116	0
Prior Year Encumbrances	17,433	17,433	17,433	0
Fund Balance at End of Year	<u>\$ 375,066</u>	<u>\$ 375,066</u>	<u>\$ 299,975</u>	<u>\$ (75,091)</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, 2019***

	REAL ESTATE ASSESSMENT FUND			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Charges for Services	\$ 830,100	\$ 830,100	\$ 867,305	\$ 37,205
All Other Revenues	7,200	7,200	9,237	2,037
Total Revenues	<u>837,300</u>	<u>837,300</u>	<u>876,542</u>	<u>39,242</u>
Expenditures:				
General Government - Legislative and Executive:				
Personal Services	318,350	320,034	283,705	36,329
Materials and Supplies	10,218	10,218	8,206	2,012
Contractual Services	1,228,508	1,228,508	1,205,837	22,671
Other Expenditures	10,000	8,316	3,267	5,049
Capital Outlay	5,185	5,185	4,378	807
Total Expenditures	<u>1,572,261</u>	<u>1,572,261</u>	<u>1,505,393</u>	<u>66,868</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(734,961)	(734,961)	(628,851)	106,110
Fund Balance at Beginning of Year	2,004,403	2,004,403	2,004,403	0
Prior Year Encumbrances	968,910	968,910	968,910	0
Fund Balance at End of Year	<u>\$ 2,238,352</u>	<u>\$ 2,238,352</u>	<u>\$ 2,344,462</u>	<u>\$ 106,110</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, 2019**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 480,500	\$ 480,500	\$ 351,234	\$ (129,266)
All Other Revenues	500	500	10,117	9,617
Total Revenues	<u>481,000</u>	<u>481,000</u>	<u>361,351</u>	<u>(119,649)</u>
Expenditures:				
Public Safety:				
Personal Services	235,756	358,200	318,843	39,357
Materials and Supplies	2,082	2,782	1,389	1,393
Contractual Services	121,399	132,899	76,403	56,496
Other Expenditures	121,763	121,119	0	121,119
Total Expenditures	<u>481,000</u>	<u>615,000</u>	<u>396,635</u>	<u>218,365</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(134,000)	(35,284)	98,716
Fund Balance at Beginning of Year	<u>215,838</u>	<u>215,838</u>	<u>215,838</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 215,838</u>	<u>\$ 81,838</u>	<u>\$ 180,554</u>	<u>\$ 98,716</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, 2019***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Special Assessments	\$ 6,530	\$ 6,530	\$ 6,654	\$ 124
Total Revenues	<u>6,530</u>	<u>6,530</u>	<u>6,654</u>	<u>124</u>
Expenditures:				
Capital Outlay:				
Contractual Services	<u>19,722</u>	<u>19,722</u>	<u>7,228</u>	<u>12,494</u>
Total Expenditures	<u>19,722</u>	<u>19,722</u>	<u>7,228</u>	<u>12,494</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,192)	(13,192)	(574)	12,618
Fund Balance at Beginning of Year	<u>13,193</u>	<u>13,193</u>	<u>13,193</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 12,619</u>	<u>\$ 12,618</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, 2019**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 0	\$ 1,750	\$ 1,750	\$ 0
Total Revenues	0	1,750	1,750	0
Expenditures:				
Public Safety:				
Contractual Services	0	1,750	1,750	0
Total Expenditures	0	1,750	1,750	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 0	\$ 0

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, 2019***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
EMERGENCY MANAGEMENT AGENCY FUND				
Revenues:				
Intergovernmental Revenues	\$ 90,885	\$ 90,885	\$ 98,277	\$ 7,392
All Other Revenues	0	0	14,998	14,998
Total Revenues	90,885	90,885	113,275	22,390
Expenditures:				
Public Safety:				
Personal Services	77,500	77,500	73,004	4,496
Materials and Supplies	38,500	43,000	4,004	38,996
Contractual Services	56,150	56,150	28,325	27,825
Other Expenditures	10,032	36,915	24,389	12,526
Capital Outlay	19,000	14,500	10,794	3,706
Total Expenditures	201,182	228,065	140,516	87,549
Excess (Deficiency) of Revenues Over (Under) Expenditures	(110,297)	(137,180)	(27,241)	109,939
Other Financing Sources (Uses):				
Transfers In	38,000	38,000	24,000	(14,000)
Transfers Out	(14,000)	0	0	0
Total Other Financing Sources (Uses)	24,000	38,000	24,000	(14,000)
Net Change in Fund Balance	(86,297)	(99,180)	(3,241)	95,939
Fund Balance at Beginning of Year	113,045	113,045	113,045	0
Prior Year Encumbrances	2,681	2,681	2,681	0
Fund Balance at End of Year	\$ 29,429	\$ 16,546	\$ 112,485	\$ 95,939

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, 2019**

LITTER/RECYCLE OHIO EPA GRANT FUND

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:				
Intergovernmental Revenues	\$ 0	\$ 8,894	\$ 8,894	\$ 0
Total Revenues	<u>0</u>	<u>8,894</u>	<u>8,894</u>	<u>0</u>
Expenditures:				
Health:				
Contractual Services	0	14,623	11,465	3,158
Other Expenditures	0	355	228	127
Total Expenditures	<u>0</u>	<u>14,978</u>	<u>11,693</u>	<u>3,285</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(6,084)	(2,799)	3,285
Other Financing Sources (Uses):				
Advances In	0	6,084	6,084	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>6,084</u>	<u>6,084</u>	<u>0</u>
Net Change in Fund Balance	0	0	3,285	3,285
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,285</u>	<u>\$ 3,285</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, 2019***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 14,000	\$ 14,000	\$ 12,556	\$ (1,444)
Total Revenues	14,000	14,000	12,556	(1,444)
Expenditures:				
Health:				
Contractual Services	14,835	14,835	2,431	12,404
Total Expenditures	14,835	14,835	2,431	12,404
Excess (Deficiency) of Revenues Over (Under) Expenditures	(835)	(835)	10,125	10,960
Fund Balance at Beginning of Year	835	835	835	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 10,960	\$ 10,960

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, 2019**

	KNOX AREA TRANSIT (KAT) FUND			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Intergovernmental Revenues	\$ 1,628,089	\$ 1,628,089	\$ 1,208,731	\$ (419,358)
Charges for Services	823,506	823,506	579,863	(243,643)
All Other Revenues	100,075	100,075	56,976	(43,099)
Total Revenues	<u>2,551,670</u>	<u>2,551,670</u>	<u>1,845,570</u>	<u>(706,100)</u>
Expenditures:				
Human Services:				
Personal Services	1,376,500	1,455,677	1,394,905	60,772
Materials and Supplies	353,209	329,468	317,903	11,565
Contractual Services	332,051	173,724	127,582	46,142
Other Expenditures	65,861	76,287	70,031	6,256
Capital Outlay	310,037	202,502	148,944	53,558
Total Expenditures	<u>2,437,658</u>	<u>2,237,658</u>	<u>2,059,365</u>	<u>178,293</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	114,012	314,012	(213,795)	(527,807)
Other Financing Sources (Uses):				
Transfers In	25,000	25,000	200,000	175,000
Advances Out	0	(200,000)	(200,000)	0
Total Other Financing Sources (Uses)	<u>25,000</u>	<u>(175,000)</u>	<u>0</u>	<u>175,000</u>
Net Change in Fund Balance	139,012	139,012	(213,795)	(352,807)
Fund Balance at Beginning of Year	220,456	220,456	220,456	0
Prior Year Encumbrances	37,657	37,657	37,657	0
Fund Balance at End of Year	<u>\$ 397,125</u>	<u>\$ 397,125</u>	<u>\$ 44,318</u>	<u>\$ (352,807)</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, 2019**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 0	\$ 50,000	\$ 50,000	\$ 0
Investment Earnings	0	0	414	414
Total Revenues	0	50,000	50,414	414
Expenditures:				
General Government - Legislative and Executive:				
Personal Services	40	40	40	0
Materials and Supplies	0	237	237	0
Contractual Services	0	25,000	25,000	0
Other Expenditures	0	8,000	8,000	0
Capital Outlay	0	16,763	16,763	0
Total Expenditures	40	50,040	50,040	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(40)	(40)	374	414
Fund Balance at Beginning of Year	40	40	40	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 414	\$ 414

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, 2019**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 7,000	\$ 7,000	\$ 8,000	\$ 1,000
All Other Revenues	0	0	9	9
Total Revenues	7,000	7,000	8,009	1,009
Expenditures:				
Public Works:				
Personal Services	6,300	6,300	3,637	2,663
Other Expenditures	0	6,730	4,930	1,800
Total Expenditures	6,300	13,030	8,567	4,463
Excess (Deficiency) of Revenues Over (Under) Expenditures	700	(6,030)	(558)	5,472
Other Financing Sources (Uses):				
Transfers Out	(6,730)	0	0	0
Total Other Financing Sources (Uses)	(6,730)	0	0	0
Net Change in Fund Balance	(6,030)	(6,030)	(558)	5,472
Fund Balance at Beginning of Year	6,030	6,030	6,030	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 5,472	\$ 5,472

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, 2019**

CONTINUING PROFESSIONAL TRAINING FUND

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:				
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:				
Public Safety:				
Personal Services	<u> 20,948</u>	<u> 20,948</u>	<u> 13,315</u>	<u> 7,633</u>
Total Expenditures	<u> 20,948</u>	<u> 20,948</u>	<u> 13,315</u>	<u> 7,633</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u> (20,948)</u>	<u> (20,948)</u>	<u> (13,315)</u>	<u> 7,633</u>
Fund Balance at Beginning of Year	<u> 22,258</u>	<u> 22,258</u>	<u> 22,258</u>	<u> 0</u>
Fund Balance at End of Year	<u><u>\$ 1,310</u></u>	<u><u>\$ 1,310</u></u>	<u><u>\$ 8,943</u></u>	<u><u>\$ 7,633</u></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, 2019**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
CONCEALED HANDGUN LICENSE FUND				
Revenues:				
Charges for Services	\$ 25,000	\$ 25,000	\$ 24,703	\$ (297)
Licenses and Permits	80,000	80,000	39,151	(40,849)
All Other Revenues	0	0	552	552
Total Revenues	<u>105,000</u>	<u>105,000</u>	<u>64,406</u>	<u>(40,594)</u>
Expenditures:				
Public Safety:				
Personal Services	42,770	47,486	43,388	4,098
Materials and Supplies	4,000	4,000	3,452	548
Contractual Services	75,406	71,020	36,446	34,574
Capital Outlay	4,000	3,670	1,088	2,582
Total Expenditures	<u>126,176</u>	<u>126,176</u>	<u>84,374</u>	<u>41,802</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(21,176)	(21,176)	(19,968)	1,208
Fund Balance at Beginning of Year	<u>31,199</u>	<u>31,199</u>	<u>31,199</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 10,023</u>	<u>\$ 10,023</u>	<u>\$ 11,231</u>	<u>\$ 1,208</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, 2019**

	WIA PROGRAMS FUND			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Intergovernmental Revenues	\$ 440,000	\$ 548,452	\$ 620,098	\$ 71,646
Charges for Services	0	950	950	0
All Other Revenues	2,000	7,776	7,776	0
Total Revenues	442,000	557,178	628,824	71,646
Expenditures:				
Human Services:				
Personal Services	5,000	0	0	0
Contractual Services	469,360	589,538	482,909	106,629
Total Expenditures	474,360	589,538	482,909	106,629
Excess (Deficiency) of Revenues Over (Under) Expenditures	(32,360)	(32,360)	145,915	178,275
Fund Balance at Beginning of Year	177,277	177,277	177,277	0
Prior Year Encumbrances	4,360	4,360	4,360	0
Fund Balance at End of Year	\$ 149,277	\$ 149,277	\$ 327,552	\$ 178,275

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, 2019***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 2,817	\$ 2,817	\$ 0	\$ (2,817)
Total Revenues	<u>2,817</u>	<u>2,817</u>	<u>0</u>	<u>(2,817)</u>
Expenditures:				
Public Safety:				
Personal Services	2,817	0	0	0
Contractual Services	0	2,817	2,817	0
Total Expenditures	<u>2,817</u>	<u>2,817</u>	<u>2,817</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	(2,817)	(2,817)
Fund Balance at Beginning of Year	<u>2,817</u>	<u>2,817</u>	<u>2,817</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 2,817</u>	<u>\$ 2,817</u>	<u>\$ 0</u>	<u>\$ (2,817)</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, 2019***

COMMON PLEAS SPECIAL PROJECT FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 30,000	\$ 50,200	\$ 64,213	\$ 14,013
All Other Revenues	0	0	447	447
Total Revenues	<u>30,000</u>	<u>50,200</u>	<u>64,660</u>	<u>14,460</u>
Expenditures:				
General Government - Judicial:				
Personal Services	36,200	56,382	55,458	924
Other Expenditures	2,868	0	0	0
Capital Outlay	<u>35,000</u>	<u>37,886</u>	<u>30,920</u>	<u>6,966</u>
Total Expenditures	<u>74,068</u>	<u>94,268</u>	<u>86,378</u>	<u>7,890</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(44,068)	(44,068)	(21,718)	22,350
Fund Balance at Beginning of Year	43,068	43,068	43,068	0
Prior Year Encumbrances	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 22,350</u>	<u>\$ 22,350</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, 2019***

	SUPERVISION FEE FUND			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Intergovernmental Revenues	\$ 0	\$ 0	\$ 1,500	\$ 1,500
Charges for Services	13,000	13,000	12,859	(141)
All Other Revenues	50	50	100	50
Total Revenues	<u>13,050</u>	<u>13,050</u>	<u>14,459</u>	<u>1,409</u>
Expenditures:				
General Government - Judicial:				
Personal Services	13,000	7,000	1,907	5,093
Other Expenditures	12,936	20,136	18,039	2,097
Capital Outlay	2,127	927	393	534
Total Expenditures	<u>28,063</u>	<u>28,063</u>	<u>20,339</u>	<u>7,724</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,013)	(15,013)	(5,880)	9,133
Fund Balance at Beginning of Year	12,746	12,746	12,746	0
Prior Year Encumbrances	2,267	2,267	2,267	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 9,133</u>	<u>\$ 9,133</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, 2019***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 6,000	\$ 6,000	\$ 4,080	\$ (1,920)
All Other Revenues	0	0	75	75
Total Revenues	6,000	6,000	4,155	(1,845)
Expenditures:				
General Government - Judicial:				
Personal Services	200	200	131	69
Contractual Services	7,162	7,162	4,200	2,962
Total Expenditures	7,362	7,362	4,331	3,031
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,362)	(1,362)	(176)	1,186
Fund Balance at Beginning of Year	1,747	1,747	1,747	0
Fund Balance at End of Year	\$ 385	\$ 385	\$ 1,571	\$ 1,186

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, 2019**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 200	\$ 200	\$ 385	\$ 185
Total Revenues	200	200	385	185
Expenditures:				
Public Safety:				
Contractual Services	973	973	0	973
Total Expenditures	973	973	0	973
Excess (Deficiency) of Revenues Over (Under) Expenditures	(773)	(773)	385	1,158
Fund Balance at Beginning of Year	773	773	773	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,158</u>	<u>\$ 1,158</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, 2019**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 0	\$ 37,500	\$ 37,500	\$ 0
Total Revenues	0	37,500	37,500	0
Expenditures:				
General Government - Judicial:				
Personal Services	0	37,500	9,519	27,981
Total Expenditures	0	37,500	9,519	27,981
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	27,981	27,981
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 27,981	\$ 27,981

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, 2019***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revolving Loan Fund				
Revenues:				
Intergovernmental Revenues	\$ 385,000	\$ 496,500	\$ 496,500	\$ 0
Investment Earnings	12,385	12,385	22,439	10,054
All Other Revenues	51,635	51,635	72,097	20,462
Total Revenues	<u>449,020</u>	<u>560,520</u>	<u>591,036</u>	<u>30,516</u>
Expenditures:				
Human Services:				
Personal Services	15,000	15,000	6,068	8,932
Other Expenditures	<u>434,200</u>	<u>545,700</u>	<u>496,500</u>	<u>49,200</u>
Total Expenditures	<u>449,200</u>	<u>560,700</u>	<u>502,568</u>	<u>58,132</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(180)	(180)	88,468	88,648
Fund Balance at Beginning of Year	<u>28,339</u>	<u>28,339</u>	<u>28,339</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 28,159</u>	<u>\$ 28,159</u>	<u>\$ 116,807</u>	<u>\$ 88,648</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, 2019***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 979,000	\$ 1,036,772	\$ 1,036,772	\$ 0
Intergovernmental Revenues	133,000	134,611	134,611	0
Total Revenues	<u>1,112,000</u>	<u>1,171,383</u>	<u>1,171,383</u>	<u>0</u>
Expenditures:				
Intergovernmental:				
Contractual Services	<u>1,112,000</u>	<u>1,171,383</u>	<u>1,171,383</u>	<u>0</u>
Total Expenditures	<u>1,112,000</u>	<u>1,171,383</u>	<u>1,171,383</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, 2019***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 965,400	\$ 986,677	\$ 1,061,882	\$ 75,205
Intergovernmental Revenues	66,400	66,400	25,723	(40,677)
Total Revenues	<u>1,031,800</u>	<u>1,053,077</u>	<u>1,087,605</u>	<u>34,528</u>
Expenditures:				
Intergovernmental:				
Contractual Services	<u>1,031,800</u>	<u>1,053,077</u>	<u>1,053,077</u>	<u>0</u>
Total Expenditures	<u>1,031,800</u>	<u>1,053,077</u>	<u>1,053,077</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	34,528	34,528
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>\$ 34,528</u>	<u>\$ 34,528</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, 2019**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
All Other Revenues	\$ 225,694	\$ 225,694	\$ 225,694	\$ 0
Total Revenues	225,694	225,694	225,694	0
Expenditures:				
Debt Service:				
Principal Retirement	1,288,000	1,383,000	1,033,000	350,000
Interest and Fiscal Charges	342,751	352,761	215,358	137,403
Total Expenditures	1,630,751	1,735,761	1,248,358	487,403
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,405,057)	(1,510,067)	(1,022,664)	487,403
Other Financing Sources (Uses):				
Transfers In	1,410,694	1,503,499	1,007,148	(496,351)
Total Other Financing Sources (Uses)	1,410,694	1,503,499	1,007,148	(496,351)
Net Change in Fund Balance	5,637	(6,568)	(15,516)	(8,948)
Fund Balance at Beginning of Year	15,546	15,546	15,546	0
Fund Balance at End of Year	\$ 21,183	\$ 8,978	\$ 30	\$ (8,948)

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, 2019**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Total Revenues	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:				
Total Expenditures	0	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0	0
Other Financing Sources (Uses):				
Transfers Out	(180)	(180)	(180)	0
Total Other Financing Sources (Uses)	(180)	(180)	(180)	0
Net Change in Fund Balance	(180)	(180)	(180)	0
Fund Balance at Beginning of Year	180	180	180	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 0	\$ 0

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, 2019**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
All Other Revenues	\$ 71,161	\$ 116,160	\$ 116,160	\$ 0
Total Revenues	<u>71,161</u>	<u>116,160</u>	<u>116,160</u>	<u>0</u>
Expenditures:				
Debt Service:				
Principal Retirement	71,161	116,160	116,160	0
Total Expenditures	<u>71,161</u>	<u>116,160</u>	<u>116,160</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, 2019**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive Negative
PERMANENT IMPROVEMENT FUND				
Revenues:				
Intergovernmental Revenues	\$ 0	\$ 0	\$ 20,937	\$ 20,937
Donations and Contributions	0	1,663,086	2,000,000	336,914
Total Revenues	0	1,663,086	2,020,937	357,851
Expenditures:				
Capital Outlay:				
Contractual Services	3,281,915	4,945,001	3,926,979	1,018,022
Total Expenditures	3,281,915	4,945,001	3,926,979	1,018,022
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,281,915)	(3,281,915)	(1,906,042)	1,375,873
Other Financing Sources (Uses):				
General Obligation Bonds Issued	0	0	1,500,000	1,500,000
Transfers In	2,200,000	2,200,000	1,242,149	(957,851)
Total Other Financing Sources (Uses)	2,200,000	2,200,000	2,742,149	542,149
Net Change in Fund Balance	(1,081,915)	(1,081,915)	836,107	1,918,022
Fund Balance at Beginning of Year	598,780	598,780	598,780	0
Prior Year Encumbrances	483,135	483,135	483,135	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 1,918,022	\$ 1,918,022

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, 2019***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
All Other Revenues	\$ 5,000	\$ 5,000	\$ 0	\$ (5,000)
Total Revenues	<u>5,000</u>	<u>5,000</u>	<u>0</u>	<u>(5,000)</u>
Expenditures:				
Capital Outlay:				
Other Expenditures	5,000	5,000	0	5,000
Capital Outlay	<u>5,000</u>	<u>5,000</u>	<u>0</u>	<u>5,000</u>
Total Expenditures	<u>10,000</u>	<u>10,000</u>	<u>0</u>	<u>10,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,000)	(5,000)	0	5,000
Fund Balance at Beginning of Year	<u>14,702</u>	<u>14,702</u>	<u>14,702</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 9,702</u>	<u>\$ 9,702</u>	<u>\$ 14,702</u>	<u>\$ 5,000</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, 2019**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Investment Earnings	\$ 0	\$ 0	\$ 21,752	\$ 21,752
Total Revenues	0	0	21,752	21,752
Expenditures:				
Capital Outlay:				
Contractual Services	2,248,340	2,248,340	135,625	2,112,715
Total Expenditures	2,248,340	2,248,340	135,625	2,112,715
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,248,340)	(2,248,340)	(113,873)	2,134,467
Fund Balance at Beginning of Year	2,248,340	2,248,340	2,248,340	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 2,134,467	\$ 2,134,467

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, 2019***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 631,000	\$ 631,000	\$ 544,223	\$ (86,777)
Investment Earnings	100	100	331	231
Total Revenues	<u>631,100</u>	<u>631,100</u>	<u>544,554</u>	<u>(86,546)</u>
Expenditures:				
Capital Outlay:				
Capital Outlay	<u>643,954</u>	<u>643,953</u>	<u>535,373</u>	<u>108,580</u>
Total Expenditures	<u>643,954</u>	<u>643,953</u>	<u>535,373</u>	<u>108,580</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,854)	(12,853)	9,181	22,034
Fund Balance at Beginning of Year	<u>13,105</u>	<u>13,105</u>	<u>13,105</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 251</u>	<u>\$ 252</u>	<u>\$ 22,286</u>	<u>\$ 22,034</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, 2019**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 1,150,000	\$ 1,150,000	\$ 0	\$ (1,150,000)
Total Revenues	<u>1,150,000</u>	<u>1,150,000</u>	<u>0</u>	<u>(1,150,000)</u>
Expenditures:				
Capital Outlay:				
Contractual Services	<u>1,150,000</u>	<u>1,150,000</u>	<u>0</u>	<u>1,150,000</u>
Total Expenditures	<u>1,150,000</u>	<u>1,150,000</u>	<u>0</u>	<u>1,150,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0	0
Net Change in Fund Balance	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>

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, 2019***

	Undivided Real Estate Tax	All Other Agency	Totals
Assets:			
Equity in Pooled Cash and Cash Equivalents	\$2,493,661	\$5,035,718	\$7,529,379
Cash and Cash Equivalents in Segregated Accounts	0	496,651	496,651
Receivables:			
Taxes	78,358,773	0	78,358,773
Accounts	0	13,256	13,256
Special Assessments	30,165	0	30,165
Intergovernmental	0	3,502,698	3,502,698
Total Assets	<u>\$80,882,599</u>	<u>\$9,048,323</u>	<u>\$89,930,922</u>
Liabilities:			
Intergovernmental Payable	\$80,882,599	\$3,751,486	\$84,634,085
Undistributed Monies	0	486,086	486,086
Due to Others	0	4,810,751	4,810,751
Total Liabilities	<u>\$80,882,599</u>	<u>\$9,048,323</u>	<u>\$89,930,922</u>

KNOX COUNTY, OHIO

**Combining Statement Of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2019**

	Balance December 31, 2018	Additions	Reductions	Balance December 31, 2019
District Board of Health				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 1,698,628	\$ 6,353,253	\$ (6,421,259)	\$ 1,630,622
Total Assets	<u>\$ 1,698,628</u>	<u>\$ 6,353,253</u>	<u>\$ (6,421,259)</u>	<u>\$ 1,630,622</u>
Liabilities:				
Due to Others	\$ 1,698,628	\$ 6,353,253	\$ (6,421,259)	\$ 1,630,622
Total Liabilities	<u>\$ 1,698,628</u>	<u>\$ 6,353,253</u>	<u>\$ (6,421,259)</u>	<u>\$ 1,630,622</u>
Soil and Water Conservation				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 250,534	\$ 344,457	\$ (377,053)	\$ 217,938
Total Assets	<u>\$ 250,534</u>	<u>\$ 344,457</u>	<u>\$ (377,053)</u>	<u>\$ 217,938</u>
Liabilities:				
Due to Others	\$ 250,534	\$ 344,457	\$ (377,053)	\$ 217,938
Total Liabilities	<u>\$ 250,534</u>	<u>\$ 344,457</u>	<u>\$ (377,053)</u>	<u>\$ 217,938</u>
Corporation				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 170,742	\$ 611,105	\$ (673,405)	\$ 108,442
Intergovernmental Receivable	162,702	160,021	(162,702)	160,021
Total Assets	<u>\$ 333,444</u>	<u>\$ 771,126</u>	<u>\$ (836,107)</u>	<u>\$ 268,463</u>
Liabilities:				
Intergovernmental Payable	\$ 333,444	\$ 771,126	\$ (836,107)	\$ 268,463
Total Liabilities	<u>\$ 333,444</u>	<u>\$ 771,126</u>	<u>\$ (836,107)</u>	<u>\$ 268,463</u>
Local Government				
Assets:				
Intergovernmental Receivable	\$ 694,355	\$ 717,352	\$ (694,355)	\$ 717,352
Total Assets	<u>\$ 694,355</u>	<u>\$ 717,352</u>	<u>\$ (694,355)</u>	<u>\$ 717,352</u>
Liabilities:				
Intergovernmental Payable	\$ 694,355	\$ 717,352	\$ (694,355)	\$ 717,352
Total Liabilities	<u>\$ 694,355</u>	<u>\$ 717,352</u>	<u>\$ (694,355)</u>	<u>\$ 717,352</u>
Library Support				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 0	\$ 1,759,457	\$ (1,759,457)	\$ 0
Intergovernmental Receivable	854,963	887,585	(854,963)	887,585
Total Assets	<u>\$ 854,963</u>	<u>\$ 2,647,042</u>	<u>\$ (2,614,420)</u>	<u>\$ 887,585</u>
Liabilities:				
Intergovernmental Payable	\$ 854,963	\$ 2,647,042	\$ (2,614,420)	\$ 887,585
Total Liabilities	<u>\$ 854,963</u>	<u>\$ 2,647,042</u>	<u>\$ (2,614,420)</u>	<u>\$ 887,585</u>

(Continued)

KNOX COUNTY, OHIO

**Combining Statement Of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2019**

	Balance December 31, 2018	Additions	Reductions	Balance December 31, 2019
Lodging Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 0	\$ 199,932	\$ (199,928)	\$ 4
Accounts Receivable	9,545	13,256	(9,545)	13,256
Total Assets	<u>\$ 9,545</u>	<u>\$ 213,188</u>	<u>\$ (209,473)</u>	<u>\$ 13,260</u>
Liabilities:				
Due to Others	9,545	213,188	(209,473)	13,260
Total Liabilities	<u>\$ 9,545</u>	<u>\$ 213,188</u>	<u>\$ (209,473)</u>	<u>\$ 13,260</u>
Cigarette Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 0	\$ 7,737	\$ (7,737)	\$ 0
Total Assets	<u>\$ 0</u>	<u>\$ 7,737</u>	<u>\$ (7,737)</u>	<u>\$ 0</u>
Liabilities:				
Intergovernmental Payable	\$ 0	\$ 7,737	\$ (7,737)	\$ 0
Total Liabilities	<u>\$ 0</u>	<u>\$ 7,737</u>	<u>\$ (7,737)</u>	<u>\$ 0</u>
Manufactured Home Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 20,674	\$ 197,079	\$ (203,004)	\$ 14,749
Total Assets	<u>\$ 20,674</u>	<u>\$ 197,079</u>	<u>\$ (203,004)</u>	<u>\$ 14,749</u>
Liabilities:				
Intergovernmental Payable	\$ 20,674	\$ 197,079	\$ (203,004)	\$ 14,749
Total Liabilities	<u>\$ 20,674</u>	<u>\$ 197,079</u>	<u>\$ (203,004)</u>	<u>\$ 14,749</u>
County Court Agency				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$ 1,454,161	\$ 12,931,740	\$ (13,899,815)	\$ 486,086
Total Assets	<u>\$ 1,454,161</u>	<u>\$ 12,931,740</u>	<u>\$ (13,899,815)</u>	<u>\$ 486,086</u>
Liabilities:				
Intergovernmental Payable	\$ 0	\$ 8,875,134	\$ (8,875,134)	\$ 0
Undistributed Monies	1,454,161	486,086	(1,454,161)	486,086
Due to Others	0	3,570,520	(3,570,520)	0
Total Liabilities	<u>\$ 1,454,161</u>	<u>\$ 12,931,740</u>	<u>\$ (13,899,815)</u>	<u>\$ 486,086</u>

(Continued)

KNOX COUNTY, OHIO

**Combining Statement Of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2019**

	Balance December 31, 2018	Additions	Reductions	Balance December 31, 2019
Undivided Personal Property Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 0	\$ 1,287	\$ (1,287)	\$ 0
Total Assets	<u>\$ 0</u>	<u>\$ 1,287</u>	<u>\$ (1,287)</u>	<u>\$ 0</u>
Liabilities:				
Intergovernmental Payable	\$ 0	\$ 1,287	\$ (1,287)	\$ 0
Total Liabilities	<u>\$ 0</u>	<u>\$ 1,287</u>	<u>\$ (1,287)</u>	<u>\$ 0</u>
Undivided Real Estate Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 2,757,536	\$ 68,771,162	\$ (69,035,037)	\$ 2,493,661
Receivables:				
Taxes	76,397,614	78,358,773	(76,397,614)	78,358,773
Special Assessments	23,819	30,165	(23,819)	30,165
Total Assets	<u>\$ 79,178,969</u>	<u>\$ 147,160,100</u>	<u>\$ (145,456,470)</u>	<u>\$ 80,882,599</u>
Liabilities:				
Intergovernmental Payable	\$ 79,178,969	\$ 147,160,100	\$ (145,456,470)	80,882,599
Total Liabilities	<u>\$ 79,178,969</u>	<u>\$ 147,160,100</u>	<u>\$ (145,456,470)</u>	<u>\$ 80,882,599</u>
Regional Planning Commission				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 83,723	\$ 52,515	\$ (44,209)	\$ 92,029
Total Assets	<u>\$ 83,723</u>	<u>\$ 52,515</u>	<u>\$ (44,209)</u>	<u>\$ 92,029</u>
Liabilities:				
Due to Others	\$ 83,723	\$ 52,515	\$ (44,209)	\$ 92,029
Total Liabilities	<u>\$ 83,723</u>	<u>\$ 52,515</u>	<u>\$ (44,209)</u>	<u>\$ 92,029</u>
Workers' Compensation				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 0	\$ 567,581	\$ (567,581)	\$ 0
Intergovernmental Receivable	29,612	36,157	(29,612)	36,157
Total Assets	<u>\$ 29,612</u>	<u>\$ 603,738</u>	<u>\$ (597,193)</u>	<u>\$ 36,157</u>
Liabilities:				
Intergovernmental Payable	\$ 29,612	\$ 603,738	\$ (597,193)	\$ 36,157
Total Liabilities	<u>\$ 29,612</u>	<u>\$ 603,738</u>	<u>\$ (597,193)</u>	<u>\$ 36,157</u>

(Continued)

KNOX COUNTY, OHIO

**Combining Statement Of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2019**

	Balance December 31, 2018	Additions	Reductions	Balance December 31, 2019
Public Defender Indigent				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 0	\$ 8,614	\$ (8,414)	\$ 200
Intergovernmental Receivable	301	686	(301)	686
Total Assets	<u>\$ 301</u>	<u>\$ 9,300</u>	<u>\$ (8,715)</u>	<u>\$ 886</u>
Liabilities:				
Intergovernmental Payable	\$ 301	\$ 9,300	\$ (8,715)	\$ 886
Total Liabilities	<u>\$ 301</u>	<u>\$ 9,300</u>	<u>\$ (8,715)</u>	<u>\$ 886</u>
Inmate				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$ 7,817	\$ 174,853	\$ (172,105)	\$ 10,565
Total Assets	<u>\$ 7,817</u>	<u>\$ 174,853</u>	<u>\$ (172,105)</u>	<u>\$ 10,565</u>
Liabilities:				
Due to Others	\$ 7,817	\$ 174,853	\$ (172,105)	\$ 10,565
Total Liabilities	<u>\$ 7,817</u>	<u>\$ 174,853</u>	<u>\$ (172,105)</u>	<u>\$ 10,565</u>
Township				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 0	\$ 3,609,748	\$ (3,609,748)	\$ 0
Intergovernmental Receivable	1,241,187	1,700,897	(1,241,187)	1,700,897
Total Assets	<u>\$ 1,241,187</u>	<u>\$ 5,310,645</u>	<u>\$ (4,850,935)</u>	<u>\$ 1,700,897</u>
Liabilities:				
Intergovernmental Payable	1,241,187	\$ 5,310,645	\$ (4,850,935)	\$ 1,700,897
Total Liabilities	<u>\$ 1,241,187</u>	<u>\$ 5,310,645</u>	<u>\$ (4,850,935)</u>	<u>\$ 1,700,897</u>
Payroll				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 118,493	\$ 24,711,763	\$ (24,701,195)	\$ 129,061
Total Assets	<u>\$ 118,493</u>	<u>\$ 24,711,763</u>	<u>\$ (24,701,195)</u>	<u>\$ 129,061</u>
Liabilities:				
Intergovernmental Payable	\$ 117,331	\$ 8,577,789	\$ (8,569,723)	\$ 125,397
Due to Others	1,162	16,133,974	(16,131,472)	3,664
Total Liabilities	<u>\$ 118,493</u>	<u>\$ 24,711,763</u>	<u>\$ (24,701,195)</u>	<u>\$ 129,061</u>

(Continued)

KNOX COUNTY, OHIO

**Combining Statement Of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2019**

	Balance December 31, 2018	Additions	Reductions	Balance December 31, 2019
Park District				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 673,097	\$ 538,853	\$ (600,866)	\$ 611,084
Total Assets	<u>\$ 673,097</u>	<u>\$ 538,853</u>	<u>\$ (600,866)</u>	<u>\$ 611,084</u>
Liabilities:				
Due to Others	\$ 673,097	\$ 538,853	\$ (600,866)	\$ 611,084
Total Liabilities	<u>\$ 673,097</u>	<u>\$ 538,853</u>	<u>\$ (600,866)</u>	<u>\$ 611,084</u>
DKMM				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 2,006,723	\$ 1,804,529	\$ (1,579,663)	\$ 2,231,589
Total Assets	<u>\$ 2,006,723</u>	<u>\$ 1,804,529</u>	<u>\$ (1,579,663)</u>	<u>\$ 2,231,589</u>
Liabilities:				
Due to Others	\$ 2,006,723	\$ 1,804,529	\$ (1,579,663)	\$ 2,231,589
Total Liabilities	<u>\$ 2,006,723</u>	<u>\$ 1,804,529</u>	<u>\$ (1,579,663)</u>	<u>\$ 2,231,589</u>
All Agency Funds				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 7,780,150	\$ 109,539,072	\$ (109,789,843)	\$ 7,529,379
Cash and Cash Equivalents in Segregated Accounts	1,461,978	13,106,593	(14,071,920)	496,651
Receivables:				
Taxes	76,397,614	78,358,773	(76,397,614)	78,358,773
Accounts	9,545	13,256	(9,545)	13,256
Special Assessments	23,819	30,165	(23,819)	30,165
Intergovernmental	2,983,120	3,502,698	(2,983,120)	3,502,698
Total Assets	<u>\$ 88,656,226</u>	<u>\$ 204,550,557</u>	<u>\$ (203,275,861)</u>	<u>\$ 89,930,922</u>
Liabilities:				
Intergovernmental Payable	\$ 82,470,836	\$ 174,878,329	\$ (172,715,080)	\$ 84,634,085
Undistributed Monies	1,454,161	486,086	(1,454,161)	486,086
Due to Others	4,731,229	29,186,142	(29,106,620)	4,810,751
Total Liabilities	<u>\$ 88,656,226</u>	<u>\$ 204,550,557</u>	<u>\$ (203,275,861)</u>	<u>\$ 89,930,922</u>

COMPONENT UNITS

KNOX COUNTY, OHIO

Statement of Cash Flows
Component Unit
For the Year Ended December 31, 2019

	Knox County Airport
<u>Cash Flows from Operating Activities:</u>	
Cash Received from Customers	\$713,208
Cash Payments to Suppliers for Goods and Services	(548,797)
Cash Payments to Employees for Service	(85,732)
Other Operating Receipts	6,841
Net Cash Provided by Operating Activities	<u>85,520</u>
<u>Cash Flows from Noncapital and Related Financing Activities:</u>	
Operating Grant	38,000
Net Cash Provided by Noncapital and Related Financing Activities	<u>38,000</u>
<u>Cash Flows from Capital and Related Financing Activities:</u>	
Capital Grant	273,141
Acquisition of Capital Assets	(329,332)
Debt Principal Retirement	(22,900)
Interest Paid on Debt	(22,613)
Net Cash Used for Capital and Related Financing Activities	<u>(101,704)</u>
Net Increase in Cash and Cash Equivalents	21,816
Cash and Cash Equivalents at Beginning of Year	400,490
Cash and Cash Equivalents at End of Year	<u><u>\$422,306</u></u>
<u>Reconciliation of Operating Loss to Net Cash</u>	
<u>Provided by Operating Activities:</u>	
Operating Loss	(\$187,202)
Adjustments to Reconcile Operating Loss to	
Net Cash Provided by Operating Activities:	
Depreciation Expense	276,925
Changes in Assets and Liabilities:	
Increase in Accounts Receivable	(11,415)
Increase in Inventory	(31,429)
Increase in Accounts Payable	22,455
Increase in Due to Primary Government	16,186
Total Adjustments	<u>272,722</u>
Net Cash Provided by Operating Activities	<u><u>\$85,520</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)*

	2010	2011	2012	2013
Governmental Activities:		(1)		
Net Investment in Capital Assets	\$49,273,409	\$50,171,806	\$50,381,060	\$51,446,528
Restricted	23,119,705	26,284,909	24,624,520	29,228,233
Unrestricted	5,154,707	3,530,088	2,876,152	5,422,981
Total Governmental Activities Net Position	<u>\$77,547,821</u>	<u>\$79,986,803</u>	<u>\$77,881,732</u>	<u>\$86,097,742</u>
Business-type Activities:				
Net Investment in Capital Assets	\$3,904,705	\$3,695,596	\$5,308,460	\$5,093,033
Unrestricted	2,308,792	2,720,479	1,093,682	2,218,334
Total Business-type Activities Net Position	<u>\$6,213,497</u>	<u>\$6,416,075</u>	<u>\$6,402,142</u>	<u>\$7,311,367</u>
Primary Government:				
Net Investment in Capital Assets	\$53,178,114	\$53,867,402	\$55,689,520	\$56,539,561
Restricted	23,119,705	26,284,909	24,624,520	29,228,233
Unrestricted	7,463,499	6,250,567	3,969,834	7,641,315
Total Primary Government Net Position	<u>\$83,761,318</u>	<u>\$86,402,878</u>	<u>\$84,283,874</u>	<u>\$93,409,109</u>

Source: County Auditor's Office

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

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

(3) Net Position was restated for 2017 as a result of a prior period adjustment for implementing GASB75.

Knox County, Ohio

2014	2015	2016	2017	2018	2019
(2)			(3)		
\$51,802,500	\$52,230,095	\$55,733,167	\$54,042,658	\$55,040,850	\$58,915,855
28,482,641	27,883,770	26,900,356	29,767,883	29,304,174	33,573,355
(5,313,665)	(3,987,505)	(5,124,408)	(22,486,091)	(21,518,629)	(25,599,313)
<u>\$74,971,476</u>	<u>\$76,126,360</u>	<u>\$77,509,115</u>	<u>\$61,324,450</u>	<u>\$62,826,395</u>	<u>\$66,889,897</u>
\$5,175,769	\$5,267,852	\$5,248,223	\$5,154,199	\$5,254,198	\$5,469,361
1,996,212	2,066,563	2,403,826	2,144,667	2,202,858	1,681,827
<u>\$7,171,981</u>	<u>\$7,334,415</u>	<u>\$7,652,049</u>	<u>\$7,298,866</u>	<u>\$7,457,056</u>	<u>\$7,151,188</u>
\$56,978,269	\$57,497,947	\$60,981,390	\$59,196,857	\$60,295,048	\$64,385,216
28,482,641	27,883,770	26,900,356	29,767,883	29,304,174	33,573,355
(3,317,453)	(1,920,942)	(2,720,582)	(20,341,424)	(19,315,771)	(23,917,486)
<u>\$82,143,457</u>	<u>\$83,460,775</u>	<u>\$85,161,164</u>	<u>\$68,623,316</u>	<u>\$70,283,451</u>	<u>\$74,041,085</u>

Knox County, Ohio

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

	2010	2011	2012
Expenses			
Governmental Activities:			
Legislative and Executive	\$6,035,909	\$7,210,075	\$6,869,622
Judicial	2,101,009	2,112,160	2,169,830
Public Safety	6,675,712	7,186,473	7,567,869
Public Works	6,104,722	6,044,318	6,917,441
Health	471,674	517,204	515,608
Human Services	13,571,708	14,412,498	16,987,137
Interest and Fiscal Charges (1)	272,330	332,106	325,128
<i>Total Governmental Activities Expenses</i>	<u>35,233,064</u>	<u>37,814,834</u>	<u>41,352,635</u>
Business-type Activities:			
Sewer	1,293,085	1,720,573	2,228,748
Landfill	0	97,909	0
<i>Total Business-type Activities Expenses</i>	<u>1,293,085</u>	<u>1,818,482</u>	<u>2,228,748</u>
<i>Total Primary Government Expenses</i>	<u>\$36,526,149</u>	<u>\$39,633,316</u>	<u>\$43,581,383</u>
Program Revenues			
Governmental Activities:			
Charges for Services			
Legislative and Executive	\$1,536,183	\$1,639,889	\$1,672,400
Judicial	848,202	852,235	858,571
Public Safety	996,967	1,230,372	1,011,205
Public Works	67,621	6,555	23,654
Health	223,267	246,248	246,222
Human Services	307,143	323,650	332,691
Operating Grants and Contributions	13,682,020	13,668,987	12,682,163
Capital Grants and Contributions (1)	3,273,856	2,471,982	1,470,590
<i>Total Governmental Activities Program Revenues</i>	<u>20,935,259</u>	<u>20,439,918</u>	<u>18,297,496</u>

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

Knox County, Ohio

2013	2014	2015	2016	2017	2018	2019
\$6,494,006	\$6,744,339	\$6,843,613	\$7,482,905	\$8,011,057	\$8,820,959	\$9,492,287
2,211,444	2,251,321	2,322,686	2,441,954	2,776,834	2,795,402	3,526,872
6,696,152	7,855,799	7,260,387	9,018,814	9,310,707	9,336,537	10,913,439
6,077,391	6,831,713	7,185,042	6,877,824	7,259,397	5,902,284	6,616,529
539,613	556,544	529,545	552,016	591,742	628,641	697,302
14,130,596	18,335,487	18,192,793	19,963,056	24,661,641	25,077,734	24,279,811
328,042	255,178	228,376	205,673	269,751	267,014	249,442
<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>	<u>52,828,571</u>	<u>55,775,682</u>
1,750,524	2,165,264	2,125,478	2,073,140	2,367,514	2,423,124	2,963,015
0	0	0	0	6,976	3,842	3,782
<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>2,426,966</u>	<u>2,966,797</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>	<u>\$55,255,537</u>	<u>\$58,742,479</u>
\$1,677,483	\$1,694,372	\$1,757,040	\$1,744,414	\$1,803,161	\$1,623,578	\$1,920,603
882,401	864,007	884,768	879,285	870,770	890,807	978,872
1,096,388	1,117,084	967,753	1,155,970	873,333	746,649	611,725
25,896	31,530	31,322	47,847	48,375	54,403	54,640
237,273	229,211	237,238	232,088	222,711	210,451	228,512
302,676	701,189	713,840	818,714	898,014	959,813	966,699
15,202,850	15,030,805	14,330,767	15,528,258	18,642,376	20,444,248	20,260,853
2,927,456	3,444,812	2,400,749	5,083,437	2,104,265	1,477,798	3,722,832
<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>	<u>26,407,747</u>	<u>28,744,736</u>

(Continued)

Knox County, Ohio

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

	2010	2011	2012
Business-type Activities:			
Charges for Services			
Sewer	1,450,720	1,742,668	1,862,932
Landfill	127,089	0	1,489
Operating Grants and Contributions	107,135	140,103	140,103
Capital Grants and Contributions (2)	114,730	146,200	98,081
<i>Total Business-type Activities Program Revenues</i>	1,799,674	2,028,971	2,102,605
<i>Total Primary Government Program Revenues</i>	22,734,933	22,468,889	20,400,101
Net (Expense)/Revenue			
Governmental Activities	(14,297,805)	(17,374,916)	(23,055,139)
Business-type Activities	506,589	210,489	(126,143)
<i>Total Primary Government Net (Expense)/Revenue</i>	(\$13,791,216)	(\$17,164,427)	(\$23,181,282)
General Revenues and Other Changes in Net Position			
Governmental Activities:			
Property Taxes Levied for:			
General Purposes	\$3,810,053	\$3,823,921	\$3,908,629
Special Purposes	6,350,981	6,398,403	6,459,890
Sales Taxes	5,726,806	5,465,107	5,920,900
Intergovernmental Revenues, Unrestricted	3,175,551	2,906,735	2,604,245
Investment Earnings	150,227	177,190	154,864
Miscellaneous	2,106,347	1,336,069	1,996,545
Gain on Sale of Capital Assets	0	0	0
Transfers	(69,216)	(88,082)	(95,005)
<i>Total Governmental Activities</i>	21,250,749	20,019,343	20,950,068
Business-type Activities:			
Investment Earnings	24,216	23,818	17,205
Transfers	69,216	88,082	95,005
<i>Total Business-type Activities</i>	93,432	111,900	112,210
<i>Total Primary Government</i>	\$21,344,181	\$20,131,243	\$21,062,278
Change in Net Position			
Governmental Activities	\$6,952,944	\$2,644,427	(\$2,105,071)
Business-type Activities	600,021	322,389	(13,933)
<i>Total Primary Government Change in Net Position</i>	\$7,552,965	\$2,966,816	(\$2,119,004)

Source: County Auditor's Office

Knox County, Ohio

2013	2014	2015	2016	2017	2018	2019
1,999,163	2,023,479	1,968,393	2,112,640	2,075,464	2,250,816	2,460,353
34,225	7,694	4,484	9,249	0	0	0
128,530	128,493	125,469	122,609	117,288	150,000	0
407,008	39,713	36,379	54,198	50,627	94,032	107,418
<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>2,494,848</u>	<u>2,567,771</u>
24,921,349	25,312,389	23,458,202	27,788,709	27,706,384	28,902,595	31,312,507
(14,124,821)	(19,717,371)	(21,238,965)	(21,052,229)	(27,418,124)	(26,420,824)	(27,030,946)
818,402	34,115	9,247	225,556	(131,111)	67,882	(399,026)
<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>	<u>(\$26,352,942)</u>	<u>(\$27,429,972)</u>
\$4,039,454	\$4,105,058	\$4,490,189	\$4,563,169	\$4,706,334	\$4,889,805	\$4,964,149
6,641,214	6,611,736	6,571,806	6,697,022	6,850,055	7,207,347	8,103,399
6,180,390	6,853,635	7,008,914	7,110,407	7,138,003	10,716,378	11,710,406
2,915,379	2,762,484	2,801,438	2,667,093	2,941,577	3,077,803	2,641,330
162,187	(10,169)	345,717	213,990	272,841	525,423	1,183,565
1,495,963	1,215,152	1,291,627	1,233,286	1,708,444	1,540,817	1,839,784
0	0	0	0	0	0	687,391
(79,588)	(122,548)	(115,842)	(49,983)	(40,506)	(34,804)	(35,576)
<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>	<u>27,922,769</u>	<u>31,094,448</u>
11,235	36,215	37,345	42,095	52,933	55,504	57,582
79,588	122,548	115,842	49,983	40,506	34,804	35,576
<u>90,823</u>	<u>158,763</u>	<u>153,187</u>	<u>92,078</u>	<u>93,439</u>	<u>90,308</u>	<u>93,158</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>	<u>\$28,013,077</u>	<u>\$31,187,606</u>
\$7,230,178	\$1,697,977	\$1,154,884	\$1,382,755	(\$3,841,376)	\$1,501,945	\$4,063,502
909,225	192,878	162,434	317,634	(37,672)	158,190	(305,868)
<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>	<u>\$1,660,135</u>	<u>\$3,757,634</u>

Knox County, Ohio

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

	2010	2011	2012	2013	2014
General Fund					
Nonspendable	\$0	\$229,114	\$216,611	\$211,279	\$202,473
Assigned	0	1,531,904	1,525,988	1,539,044	1,809,941
Unassigned	0	1,364,951	1,660,248	2,014,337	2,177,515
Reserved	492,106	0	0	0	0
Unreserved	2,122,349	0	0	0	0
<i>Total General Fund</i>	<u>2,614,455</u>	<u>3,125,969</u>	<u>3,402,847</u>	<u>3,764,660</u>	<u>4,189,929</u>
All Other Governmental Funds					
Nonspendable	0	352,260	308,489	388,450	526,494
Restricted	0	22,389,104	21,159,815	26,388,872	24,898,373
Assigned	0	504,077	593,854	580,346	529,161
Unassigned	0	(89)	(9,683)	(95,828)	(190,320)
Reserved	1,112,747	0	0	0	0
Unreserved, Undesignated, Reported in:					
Special Revenue Funds	17,820,875	0	0	0	0
Capital Projects Funds	488,410	0	0	0	0
<i>Total All Other Governmental Funds</i>	<u>19,422,032</u>	<u>23,245,352</u>	<u>22,052,475</u>	<u>27,261,840</u>	<u>25,763,708</u>
<i>Total Governmental Funds</i>	<u>\$22,036,487</u>	<u>\$26,371,321</u>	<u>\$25,455,322</u>	<u>\$31,026,500</u>	<u>\$29,953,637</u>

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

2015	2016	2017	2018	2019
\$187,173	\$171,114	\$168,359	\$597,047	\$467,155
2,287,699	2,892,615	594,229	355,157	375,914
2,087,386	1,737,954	3,983,550	5,732,415	8,379,820
0	0	0	0	0
0	0	0	0	0
<u>4,562,258</u>	<u>4,801,683</u>	<u>4,746,138</u>	<u>6,684,619</u>	<u>9,222,889</u>
689,255	447,959	222,052	374,556	520,584
24,163,547	23,075,557	25,549,620	25,455,397	29,937,126
568,718	794,494	546,718	1,024,720	1,140,058
(77,145)	(282,775)	(138,075)	(275,277)	(210,715)
0	0	0	0	0
0	0	0	0	0
<u>25,344,375</u>	<u>24,035,235</u>	<u>26,180,315</u>	<u>26,579,396</u>	<u>31,387,053</u>
<u>\$29,906,633</u>	<u>\$28,836,918</u>	<u>\$30,926,453</u>	<u>\$33,264,015</u>	<u>\$40,609,942</u>

Knox County, Ohio

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

	2010	2011	2012	2013
Revenues:				
Taxes	\$15,417,736	\$15,610,959	\$16,277,842	\$16,793,718
Intergovernmental Revenues	20,029,661	19,747,429	17,210,507	19,846,448
Charges for Services	3,555,170	3,813,643	3,731,180	3,770,142
Licenses and Permits	213,560	219,933	225,507	270,572
Investment Earnings	147,357	175,371	154,444	161,765
Special Assessments	10,092	12,719	24,059	14,759
Fines and Forfeitures	175,180	285,019	170,037	169,754
Donations and Contributions	0	0	0	0
All Other Revenue	1,962,072	1,305,617	2,141,929	1,449,456
Total Revenue	41,510,828	41,170,690	39,935,505	42,476,614
Expenditures:				
Current:				
General Government:				
Legislative and Executive	5,725,837	5,576,818	6,402,100	6,509,251
Judicial	2,086,329	2,013,428	2,138,498	2,231,695
Public Safety	6,633,390	6,496,890	6,905,585	6,518,180
Public Works	4,932,333	4,703,184	5,626,902	4,983,095
Health	417,456	469,722	463,601	496,063
Human Services	11,579,167	11,501,805	14,648,486	12,480,472
Intergovernmental	2,039,618	2,052,914	1,961,519	1,964,426
Capital Outlay	3,791,073	2,961,457	2,671,199	2,368,901
Debt Service:				
Principal Retirement	940,226	883,249	1,503,993	947,975
Interest and Fiscal Charges	450,375	307,762	301,486	301,945
Total Expenditures	38,595,804	36,967,229	42,623,369	38,802,003
Excess (Deficiency) of Revenues Over Expenditures	2,915,024	4,203,461	(2,687,864)	3,674,611

Knox County, Ohio

2014	2015	2016	2017	2018	2019
\$17,501,042	\$17,993,140	\$18,352,407	\$18,760,405	\$21,957,430	\$24,589,730
21,030,530	19,268,373	20,384,306	23,199,896	23,959,033	24,282,851
4,223,287	4,185,635	4,442,874	4,307,170	4,046,601	4,352,863
223,640	245,529	280,585	239,899	256,970	234,163
(37,179)	320,212	220,066	235,585	493,937	1,146,641
10,905	95	1,481	1,434	6,429	6,654
191,549	160,767	152,031	167,895	170,701	167,017
566,049	375,535	209,556	0	475,633	2,075,601
1,457,385	1,311,350	1,410,368	1,584,140	1,686,655	1,916,737
<u>45,167,208</u>	<u>43,860,636</u>	<u>45,453,674</u>	<u>48,496,424</u>	<u>53,053,389</u>	<u>58,772,257</u>
6,310,503	6,247,597	6,403,724	6,819,970	7,509,017	7,697,020
2,254,467	2,342,504	2,312,065	2,448,737	2,522,007	2,842,894
7,397,790	6,927,094	8,119,581	7,658,281	7,910,365	8,697,719
5,004,207	6,213,996	5,095,645	4,876,786	5,166,203	5,946,007
510,162	484,854	486,247	507,378	549,899	561,742
16,195,812	15,984,168	17,123,837	20,989,204	21,054,672	19,112,640
1,984,844	2,013,707	2,004,959	2,001,658	2,249,678	1,966,510
3,910,802	3,361,392	3,381,825	3,028,885	2,650,650	6,108,414
2,200,639	1,350,795	1,495,300	1,350,288	1,326,877	1,427,868
234,393	202,929	187,942	235,131	243,200	229,117
<u>46,003,619</u>	<u>45,129,036</u>	<u>46,611,125</u>	<u>49,916,318</u>	<u>51,182,568</u>	<u>54,589,931</u>
(836,411)	(1,268,400)	(1,157,451)	(1,419,894)	1,870,821	4,182,326

(Continued)

Knox County, Ohio

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

	2010	2011	2012	2013
Other Financing Sources (Uses):				
Sale of Capital Assets	0	204,700	0	0
Insurance Recoveries	196,488	70,843	0	0
Refunding General Obligation Bonds Issued	7,470,000	0	0	751,000
Premium on General Obligation Refunding Bonds	162,962	0	0	0
Payment to Refunded Bond Escrow Agent	(7,413,303)	0	0	0
Inception of Capital Lease	0	0	37,019	119,748
Ohio Public Works Commission Loan	13,276	0	596,536	0
Ohio Water Development Authority Loan	34,483	32,513	0	0
General Obligation Bonds Issued	0	0	0	1,077,000
Premium on General Obligation Bonds	0	0	0	0
Transfers In	1,012,338	1,201,605	1,107,927	1,202,910
Transfers Out	(1,081,554)	(1,289,687)	(1,202,932)	(1,282,498)
Total Other Financing Sources (Uses)	<u>394,690</u>	<u>219,974</u>	<u>1,805,396</u>	<u>1,868,160</u>
Net Change in Fund Balance	<u>\$3,309,714</u>	<u>\$4,423,435</u>	<u>(\$882,468)</u>	<u>\$5,542,771</u>
Debt Service as a Percentage of Noncapital Expenditures	4.12%	3.59%	4.62%	3.51%

Source: County Auditor's Office

Knox County, Ohio

2014	2015	2016	2017	2018	2019
0	0	0	163,137	0	943,200
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
(738,289)	0	0	0	0	0
124,382	791,265	123,972	0	0	612,485
0	81,434	0	0	450,000	0
0	0	0	0	0	0
0	475,000	0	3,505,000	0	1,500,000
0	0	0	108,493	0	0
1,160,742	1,637,237	1,671,526	1,441,445	1,784,111	3,666,503
(1,283,290)	(1,753,079)	(1,731,509)	(1,481,951)	(1,818,915)	(3,702,079)
(392,320)	1,237,722	63,989	3,736,124	415,196	3,020,109
(\$1,228,731)	(\$30,678)	(\$1,093,462)	\$2,316,230	\$2,286,017	\$7,202,435
5.72%	3.78%	3.93%	3.43%	3.32%	3.61%

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	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Real Property				
Assessed	\$1,123,007	\$1,125,887	\$1,119,807	\$1,128,221
Actual	3,208,591	3,216,820	3,199,449	3,223,489
Public Utility				
Assessed	37,862	39,934	42,862	46,212
Actual	108,177	114,097	122,463	132,034
Total				
Assessed	1,160,869	1,165,821	1,162,669	1,174,433
Actual	3,316,769	3,330,917	3,321,911	3,355,523
Assessed Value as a Percentage of Actual Value	35.00%	35.00%	35.00%	35.00%
Total Direct Tax Rate	\$12.59	\$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 35%.

Knox County, Ohio

2014	2015	2016	2017	2018	2019
\$1,242,275	\$1,247,962	\$1,258,016	\$1,297,530	\$1,306,682	\$1,329,550
3,549,357	3,565,606	3,594,331	3,707,229	3,733,377	3,798,714
53,694	65,553	75,635	82,077	93,342	142,142
153,411	187,294	216,100	234,506	266,691	406,120
1,295,969	1,313,515	1,333,651	1,379,607	1,400,024	1,471,692
3,702,769	3,752,900	3,810,431	3,941,734	4,000,069	4,204,834
35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
\$12.99	\$12.99	\$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	2010	2011	2012	2013
Direct Rates				
General Fund	3.40	3.40	3.40	3.40
Mental Retardation	5.35	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	0.35	0.35	0.35	0.35
Board of Health	0.40	0.40	0.40	0.40
Total	12.59	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	1.80 - 9.40	1.80 - 9.40
Townships	0.30 - 9.15	0.30 - 9.15	0.30 - 9.15	0.30 - 9.15
In County School Districts	33.01 - 48.06	32.98 - 48.37	33.22 - 48.29	33.25 - 48.20
Out of County School Districts	32.80 - 48.45	34.30 - 48.75	33.40 - 48.75	33.40 - 49.05
Joint Vocational School Districts	2.50 - 6.40	2.52 - 6.40	2.54 - 6.40	2.48 - 6.40
Other Units	1.30 - 5.50	1.30 - 5.50	1.30 - 6.80	1.30 - 6.80

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

2014	2015	2016	2017	2018	2019
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
0.80	1.00	1.00	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
1.00	0.80	0.80	0.80	0.80	0.80
12.99	12.99	12.99	12.99	12.99	12.99
3.20	3.20	3.20	3.20	3.20	3.20
1.5-9.4	3.20-9.40	3.2-9.4	3.2-9.4	3.2-9.4	3.2-9.4
2.1-9.15	2.1-9.15	2.1-9.15	2.1-9.15	2.1-9.15	2.1-9.15
37.93-47.32	37.95-47.22	37.73-47.18	37.73-47	37.54-46.71	37.54-46.71
33-49.05	33.10-49.05	33.5-49.05	33.8-49.05	32.8-49.05	32.8-49.05
2.54-6.4	2.58-6.40	2.57-6.4	2.55-6.4	2.55-6.4	2.55-6.4
1.3-5.5	1.3-7.3	1.3-7.3	1.3-7.3	1.3-9.0	1.3-9



Knox County, Ohio

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

		2019		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Ohio Power Company	Public Utility	\$44,310,830	1	3.01%
Columbia Gas	Public Utility	28,302,300	2	1.92%
AEP	Public Utility	28,022,540	3	1.90%
Licking Rural	Public Utility	9,489,350	4	0.64%
Cooper Cameron	Business	2,904,250	5	0.20%
FT Precision	Business	2,615,640	6	0.18%
Kenneth & Jennifer Mason	Agriculture	2,128,010	7	0.14%
Douglas & Audrey Cameron	Business	2,107,950	8	0.14%
Ariel	Business	2,065,550	9	0.14%
Jeld-Wen	Business	1,753,990	10	0.12%
Subtotal		123,700,410		8.39%
All Others		1,347,991,190		91.61%
Total		<u>\$1,471,691,600</u>		<u>100.00%</u>

		2010		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Ohio Power Company	Public Utility	\$21,959,680	1	1.89%
Licking Rural Electrification Inc	Public Utility	6,604,430	2	0.57%
Columbia Gas Transmission	Public Utility	5,450,360	3	0.47%
Ariel Corporation	Business	4,338,580	4	0.37%
FT Precision Inc	Business	4,015,650	5	0.35%
WP Knox Associates	Business	2,946,440	6	0.25%
Cooper Cameron Corporation	Business	2,879,240	7	0.25%
Park National Bank	Business	2,396,580	8	0.21%
Columbia Gas of Ohio	Public Utility	1,991,490	9	0.17%
Jeld Wen Inc	Business	1,872,640	10	0.16%
Subtotal		54,455,090		4.69%
All Others		1,106,414,170		95.31%
Total		<u>\$1,160,869,260</u>		<u>100.00%</u>

Source: County Auditor - Land and Buildings
Based on valuation of property in 2019 and 2010

Knox County, Ohio

*Property Tax Levies and Collections
Last Ten Years*

Collection Year	2010	2011	2012	2013	2014
Current					
Tax Levy (1)	\$16,493,197	\$16,558,246	\$16,533,498	\$16,731,175	\$17,196,579
Current Tax Collections	11,873,453	11,880,541	12,064,493	12,315,818	12,881,957
Percent of Levy Collected	71.99%	71.75%	72.97%	73.61%	74.91%
Delinquent					
Tax Levy (1)	\$658,450	\$626,586	\$687,485	\$703,993	\$571,732
Tax Collections (2)	464,537	410,414	438,478	515,675	425,312
Percent of Levy Collected	70.55%	65.50%	63.78%	73.25%	74.39%
Total					
Tax Levy (1)	\$17,151,647	\$17,184,832	\$17,220,983	\$17,435,168	\$17,768,311
Tax Collections	12,337,990	12,290,955	12,502,971	12,831,493	13,307,269
Percent of Levy Collected	71.93%	71.52%	72.60%	73.60%	74.89%

(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

2015	2016	2017	2018	2019
\$18,241,613	\$18,502,502	\$18,757,850	\$19,280,952	\$20,584,105
13,150,379	13,395,811	13,723,243	14,005,619	15,322,090
72.09%	72.40%	73.16%	72.64%	74.44%
\$501,110	\$535,625	\$492,071	\$481,809	\$606,240
358,595	403,861	352,913	299,933	418,378
71.56%	75.40%	71.72%	62.25%	69.01%
\$18,742,723	\$19,038,127	\$19,249,921	\$19,762,761	\$21,190,345
13,508,974	13,799,672	14,076,156	14,305,552	15,740,468
72.08%	72.48%	73.12%	72.39%	74.28%

Knox County, Ohio

Ratio of Outstanding Debt By Type Last Ten Years

	2010	2011	2012	2013
Governmental Activities ⁽¹⁾				
General Obligation Bonds Payable	\$8,116,354	\$7,408,049	\$7,032,222	\$8,081,642
OPWC Loan Payable	239,688	199,424	755,696	715,432
Ohio Water Development Authority Loans Payable	714,014	707,321	0	0
Loan Payable	571,502	550,637	1,180,671	1,050,291
Capital Leases	98,362	50,448	25,550	132,967
Business-type Activities ⁽¹⁾				
Ohio Water Development Authority Loans Payable	\$56,978	\$54,197	\$51,259	\$940,664
Recovery Zone Economic Development Bonds	6,660,000	6,660,000	6,590,000	6,455,000
General Obligation Bonds Payable	0	0	0	0
OPWC Loan Payable	0	0	0	876,947
Capital Leases	0	0	0	0
Total Primary Government	<u>\$16,456,898</u>	<u>\$15,630,076</u>	<u>\$15,635,398</u>	<u>\$18,252,943</u>
Population ⁽²⁾				
Knox County	61,016	61,275	60,705	60,810
Outstanding Debt Per Capita	\$270	\$255	\$258	\$300
Income ⁽²⁾				
Personal (in thousands)	1,842,988	1,955,714	2,074,533	2,169,701
Percentage of Personal Income	0.89%	0.80%	0.75%	0.84%

Sources:

- (1) Source: County Auditor's Office
- (2) US Department of Commerce, Bureau of Economic Analysis

Knox County, Ohio

2014	2015	2016	2017	2018	2019
\$6,375,062	\$5,831,482	\$4,688,902	\$7,238,815	\$6,219,002	\$6,665,189
615,514	600,303	493,477	422,316	778,655	662,495
0	0	0	0	0	0
344,135	350,000	323,750	288,750	253,750	218,750
164,919	707,034	597,782	403,655	204,439	573,216
\$898,602	\$832,506	\$850,086	\$852,162	\$838,174	\$794,983
6,140,000	5,815,000	5,490,000	0	0	0
0	0	0	5,297,611	4,936,256	4,574,901
846,708	816,468	786,228	755,989	740,869	695,510
0	0	0	0	0	380,638
\$15,384,940	\$14,952,793	\$13,230,225	\$15,259,298	\$13,971,145	\$14,565,682

61,167	61,061	60,814	61,261	61,893	61,893
\$252	\$245	\$218	\$249	\$226	\$235

2,311,012	2,402,445	2,410,728	2,489,157	2,609,533	2,609,533
0.67%	0.62%	0.55%	0.61%	0.54%	0.56%

Knox County, Ohio

Ratios of General Bonded Debt Outstanding Last Ten Years

Year	2010	2011	2012	2013
Population (1)	61,016	61,275	60,705	60,810
Assessed Value (In thousands) (2)	\$1,160,869	\$1,165,821	\$1,162,669	\$1,174,433
General Bonded Debt (3)				
General Obligation Bonds	\$8,116,354	\$7,408,049	\$7,032,222	\$8,081,642
Resources Available to Pay Principal (4)	\$122,588	\$102,480	\$88,443	\$128,801
Net General Bonded Debt	\$7,993,766	\$7,305,569	\$6,943,779	\$7,952,841
Ratio of Net Bonded Debt to Assessed Value	0.69%	0.63%	0.60%	0.68%
Net Bonded Debt per Capita	\$131.01	\$119.23	\$114.39	\$130.78

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

2014	2015	2016	2017	2018	2019
61,167	61,061	60,814	61,261	61,893	61,893
\$1,295,969	\$1,313,515	\$1,333,651	\$1,379,607	\$1,400,024	\$1,471,692
\$6,375,062	\$5,831,482	\$4,688,902	\$7,238,815	\$6,219,002	\$6,665,189
\$24,348	\$0	\$0	\$17,128	\$0	\$0
\$6,350,714	\$5,831,482	\$4,688,902	\$7,221,687	\$6,219,002	\$6,665,189
0.49%	0.44%	0.35%	0.52%	0.44%	0.45%
\$103.83	\$95.50	\$77.10	\$117.88	\$100.48	\$107.69



Knox County, Ohio

*Computation of Direct and Overlapping
Debt Attributable to Governmental Activities
December 31, 2019*

<u>Jurisdiction</u>	<u>Gross Debt Outstanding</u>	<u>Percentage Applicable to County (1)</u>	<u>Amount Applicable to County</u>
Direct:			
Knox County	\$8,119,650	100.00%	\$8,119,650
Overlapping:			
All Cities wholly within the County	3,546,161	100.00%	3,546,161
All Townships wholly within the County	1,074,505	100.00%	1,074,505
All School Districts wholly within the County	25,290,412	100.00%	25,290,412
Clear Fork School District	16,990,984	11.30%	1,919,981
North Fork School District	3,720,000	23.00%	<u>855,600</u>
		Subtotal	<u>32,686,659</u>
		Total	<u><u>\$40,806,309</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 2019 collection year.

Source: Knox County Auditor

Knox County, Ohio

Debt Limitations Last Ten Years

Collection Year	2010	2011	2012	2013
Total Debt				
Net Assessed Valuation	\$1,160,869,260	\$1,165,821,280	\$1,162,668,930	\$1,174,433,430
Legal Debt Limitation (%) (1)(a)	2.37%	2.37%	2.37%	2.37%
Legal Debt Limitation (\$) (1)	27,521,732	27,645,532	27,566,723	27,860,836
County Debt Outstanding (2)	3,548,354	3,196,049	3,196,222	4,621,642
Less: Applicable Debt Service Fund Amounts	(122,588)	(102,480)	(88,443)	(128,801)
Net Indebtedness Subject to Limitation	<u>3,425,766</u>	<u>3,093,569</u>	<u>3,107,779</u>	<u>4,492,841</u>
Overall Legal Debt Margin	<u>\$24,095,966</u>	<u>\$24,551,963</u>	<u>\$24,458,944</u>	<u>\$23,367,995</u>
Unvoted Debt				
Net Assessed Valuation	\$1,160,869,260	\$1,165,821,280	\$1,162,668,930	\$1,174,433,430
Legal Debt Limitation (%) (1)(b)	1.00%	1.00%	1.00%	1.00%
Legal Debt Limitation (\$) (1)	11,608,693	11,658,213	11,626,689	11,744,334
County Debt Outstanding (2)	3,548,354	3,196,049	3,196,222	4,621,642
Less: Applicable Debt Service Fund Amounts	(122,588)	(102,480)	(88,443)	(128,801)
Net Indebtedness Subject to Limitation	<u>3,425,766</u>	<u>3,093,569</u>	<u>3,107,779</u>	<u>4,492,841</u>
Overall Legal Debt Margin	<u>\$8,182,927</u>	<u>\$8,564,644</u>	<u>\$8,518,910</u>	<u>\$7,251,493</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

2014	2015	2016	2017	2018	2019
\$1,295,969,270	\$1,313,514,410	\$1,333,650,920	\$1,379,606,620	\$1,400,023,930	\$1,471,691,600
2.38%	2.39%	2.39%	2.39%	2.39%	2.40%
30,899,232	31,337,860	31,841,273	32,990,166	33,500,598	35,292,290
3,303,062	3,159,482	2,432,902	5,402,815	4,819,002	5,717,189
(24,348)	0	0	0	0	0
3,278,714	3,159,482	2,432,902	5,402,815	4,819,002	5,717,189
\$27,620,518	\$28,178,378	\$29,408,371	\$27,587,351	\$28,681,596	\$29,575,101
\$1,295,969,270	\$1,313,514,410	\$1,333,650,920	\$1,379,606,620	\$1,400,023,930	\$1,471,691,600
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
12,959,693	13,135,144	13,336,509	13,796,066	14,000,239	14,716,916
3,303,062	3,159,482	2,432,902	5,402,815	4,819,002	5,717,189
(24,348)	0	0	0	0	0
3,278,714	3,159,482	2,432,902	5,402,815	4,819,002	5,717,189
\$9,680,979	\$9,975,662	\$10,903,607	\$8,393,251	\$9,181,237	\$8,999,727

Knox County, Ohio

Demographic and Economic Statistics Last Ten Years

Calendar Year	2010	2011	2012	2013
Population (1)				
Knox County	61,016	61,275	60,705	60,810
Income (1)				
Total Personal (in thousands)	\$ 1,842,988	\$ 1,955,714	\$ 2,074,533	\$ 2,169,701
Per Capita (1)(a)	30,205	31,917	34,174	35,680
Unemployment Rate (2)				
Federal	9.4%	8.9%	7.6%	7.4%
State	9.5%	8.6%	6.6%	7.4%
Knox County	9.0%	8.7%	6.1%	6.7%
Civilian Work Force Estimates (2)				
State	5,893,907	5,806,500	5,701,000	5,765,700
Knox County	30,100	29,600	29,400	30,600

Sources:

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

(a) Information is only available through 2018. For the presentation of 2019 statistics the County is using the latest information available.

(2) State Department of Labor Statistics

Knox County, Ohio

2014	2015	2016	2017	2018	2019
61,167	61,061	60,814	61,261	61,893	61,893
\$ 2,311,012 37,782	\$ 2,402,445 39,345	\$ 2,410,728 39,641	\$ 2,489,157 40,632	\$ 2,609,533 42,162	\$ 2,609,533 42,162
6.2%	5.0%	4.9%	4.4%	3.9%	3.5%
5.7%	4.5%	4.9%	5.0%	4.3%	4.1%
5.2%	5.2%	4.5%	4.5%	4.5%	4.8%
5,719,500 31,100	5,469,000 30,600	5,713,100 31,300	5,780,000 31,300	5,787,304 31,015	5,811,800 30,700



Knox County, Ohio

Principal Employers Current Year and Nine Years Ago

Employer	Nature of Business	2019		
		Number of Employees	Rank	Percentage of Total Employment
Ariel Corporation	Business	1,700	1	5.5%
Knox Community Hospital	Business	1,028	2	3.3%
Kenyon College	Education	797	3	2.6%
Knox County	County Government	524	4	1.7%
Jeld-Wen	Business	450	5	1.5%
Mount Vernon City Schools	Education	410	6	1.3%
FT Precision	Business	284	7	0.9%
Mount Vernon Nazarene University	Education	279	8	0.9%
Wal-Mart Stores	Business	200	9	0.7%
Kokosing Construction Company	Business	200	10	0.7%
Total		5,872		
Total Employment within the County		30,700		

Employer	Nature of Business	2010		
		Number of Employees	Rank	Percentage of Total Employment
Rolls Royce Energy Systems	Business	1,200	1	4.3%
Ariel Corporation	Business	918	2	3.3%
Knox Community Hospital	Business	816	3	2.9%
Kenyon College	Education	602	4	2.1%
Mount Vernon City Schools	Education	547	5	2.0%
Mount Vernon Development Center	Business	465	6	1.7%
Kokosing Construction Company	Business	450	7	1.6%
Knox County	County Government	434	8	1.5%
Mount Vernon Nazarene University	Education	400	9	1.4%
Wal-Mart	Business	365	10	1.3%
Total		6,197		
Total Employment within the County		28,040		

Sources:

Area Development Foundation

Knox County, Ohio

Full Time Equivalent Employees by Function Last Ten Years

	2010	2011	2012	2013	2014
Governmental Activities					
General Government					
Legislative and Executive					
Commissioners	17.0	18.0	17.0	17.0	18.0
Auditor	9.0	9.0	9.0	9.0	10.0
Treasurer	5.0	5.0	4.0	4.0	4.0
Prosecutor	8.0	8.0	8.0	10.0	9.0
Board of Elections	4.0	4.0	4.0	4.0	4.0
Recorder	5.0	5.0	5.0	5.0	5.0
Judicial					
Public Defender	6.0	6.0	6.0	6.0	5.0
Probate	3.0	3.0	3.0	3.0	3.0
Clerk of Courts	12.0	11.0	10.0	10.0	11.0
Common Pleas	12.0	15.0	13.0	11.0	8.0
Juvenile	18.0	16.0	17.0	15.0	15.0
Municipal Court	2.0	2.0	2.0	2.0	2.0
Public Safety					
Sheriff	63.0	61.0	63.0	64.0	65.0
911 Emergency Calling	30.0	27.0	25.0	32.0	26.0
Coroner	1.0	1.0	1.0	1.0	1.0
Emergency Management Agency	2.0	1.0	1.0	1.0	1.0
Public Works					
Roads and Bridges	34.0	33.0	33.0	33.0	33.0
Maps	2.0	2.0	2.0	2.0	2.0
Human Services					
Development Disability	31.0	29.0	30.0	34.0	31.0
Public Assistance	54.0	52.0	54.0	56.0	65.0
Child Support Enforcement	14.0	11.0	13.0	12.0	13.0
Children's Services	21.0	19.0	20.0	21.0	19.0
Veterans Services	5.0	6.0	5.0	4.0	4.0
Knox Area Transit	0.0	0.0	0.0	0.0	15.0
Health					
Animal Control	4.0	5.0	4.0	3.0	3.0
Business-Type Activities					
Utilities					
Sewer	10.0	9.0	10.0	9.0	10.0
<i>Total Employees</i>	<u>372.0</u>	<u>358.0</u>	<u>359.0</u>	<u>368.0</u>	<u>382.0</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

2015	2016	2017	2018	2019
17.0	18.0	16.0	18.5	20.0
9.0	9.0	8.5	7.5	7.5
4.0	4.0	4.5	4.0	3.5
9.0	8.0	7.5	10.0	9.0
4.0	5.0	5.0	5.0	6.5
4.0	5.0	5.0	4.0	4.0
6.0	6.0	7.0	6.0	6.0
4.0	3.0	4.0	3.0	6.5
9.0	9.0	11.0	11.5	9.5
10.0	10.0	13.0	14.5	14.0
15.0	12.0	12.0	10.0	7.0
2.0	1.5	2.5	2.0	2.5
67.0	70.0	79.5	79.0	78.0
23.0	26.0	23.5	24.0	23.0
1.0	1.0	3.0	1.5	1.5
1.0	1.0	1.0	1.0	1.0
35.0	35.0	34.0	34.0	33.5
2.0	2.0	2.0	2.0	2.0
35.0	34.0	35.0	35.0	36.5
46.0	61.0	64.0	68.0	67.0
32.0	22.0	23.0	11.0	12.0
20.0	28.0	25.5	30.5	29.0
4.0	4.0	4.0	7.5	6.5
12.0	10.0	36.0	36.0	35.5
3.0	4.0	5.0	6.0	6.0
11.0	11.0	7.0	11.0	13.0
385.0	399.5	438.5	442.5	440.5

Knox County, Ohio

Operating Indicators by Function Last Ten Years

	2010	2011	2012	2013	2014
Governmental Activities					
General Government					
Legislative and Executive					
Number of Tax Bills	34,561	33,615	33,498	32,835	33,342
Number of Registered Voters	40,304	41,024	42,674	38,881	39,335
Number of Documents Recorded	10,562	10,391	13,137	13,290	9,630
Judicial					
Number of Probation Cases	314	306	326	307	307
Number of Traffic Cases	327	273	303	250	174
Number of Marriage Licenses	353	374	423	374	375
Public Safety					
Sheriff					
Number of Burglaries	187	233	226	195	138
Number of Larceny Investigations	374	332	456	405	317
Number of Traffic Accidents	194	214	179	138	162
Public Works					
Roads and Bridges					
Number of Tons of Asphalt Used	11,744	6,386	11,499	15,794	3,558
Number of Bridges Replaced	13	9	6	7	9
Number of Culverts Replaced	27	23	41	24	52
Human Service					
Development Disability					
Number of Programs Offered	14	15	16	17	16
Number of Individuals Served	444	478	503	556	574
Number of Individuals on Waiting Lists	276	300	319	362	350
Health					
Number of Birth & Death Certificates Issued	3,565	3,769	3,729	3,621	3,547
Number of Sewage Permits Issued	112	74	99	117	119
Number of Patients Served in Medical Clinic	1,460	1,292	449	1,254	0
Business-Type Activities					
Sewer					
Number of Water Leaks	26	15	12	3	24
Number of New Services	29	18	13	13	14
Number of Install of Grinder Units	0	1	0	0	0

Source: Knox County Auditor

Knox County, Ohio

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
61,518	60,452	55,768	58,538	68,775
38,359	40,300	40,300	41,558	40,813
10,219	10,563	10,478	10,946	9,948
295	300	255	286	262
187	215	177	196	202
398	418	381	350	346
189	120	128	120	73
334	297	213	199	202
129	161	145	167	219
7,647	5,903	7,766	20,844	7,626
4	3	3	1	1
46	51	89	70	64
17	17	17	17	17
538	555	561	581	605
312	275	295	190	11
3,663	973	968	4,176	869
79	104	131	130	154
138	184	4,144	2,885	2,872
25	23	24	17	10
22	37	19	38	44
0	0	0	1	0

Knox County, Ohio

Capital Asset Statistics by Function Last Ten Years

	2010	2011	2012	2013	2014
Governmental Activities					
General Government					
Legislative and Executive					
Land (acres)	327.232	324.292	324.292	324.292	324.292
Buildings	55	55	55	55	55
Vehicles	4	4	2	2	2
Judicial					
Buildings	2	2	2	3	2
Public Safety					
Sheriff					
Stations	1	1	1	1	1
Vehicles	32	31	28	31	35
Public Works					
Land (acres)	10.180	10.180	10.180	10.180	10.180
Buildings	8	8	6	6	6
Vehicles	40	38	43	38	43
Health					
Land (acres)	3.180	3.180	3.180	3.180	3.180
Buildings	5	5	5	5	5
Vehicles	4	5	5	4	5
Human Services					
Land (acres)	23.546	23.546	23.546	23.540	23.546
Buildings	13	13	13	13	15
Vehicles	9	9	8	6	31
Business-Type Activities					
Utilities					
Sewer					
Land (acres)	125.540	125.540	125.540	125.540	125.540
Buildings	20	20	19	19	18
Sewerlines (Miles)	1,001,268	1,001,268	1,001,268	1,001,268	1,001,268
Vehicles	9	9	9	9	11
Landfill					
Land (acres)	229.569	229.569	229.569	229.569	228.879

Source: County Auditor's Office

Knox County, Ohio

2015	2016	2017	2018	2019
324.661	332.668	332.659	378.488	372.432
56	56	55	56	52
5	6	10	10	10
2	2	2	2	2
1	1	1	1	1
38	22	29	31	28
10.180	10.180	10.180	10.180	10.180
6	6	7	7	6
48	35	60	66	35
3.180	3.180	3.180	3.180	3.180
5	5	5	5	5
5	4	6	8	4
23.546	23.546	23.546	23.546	23.546
15	15	15	15	15
36	34	33	28	38
125.540	125.540	125.540	125.540	125.540
18	17	17	20	12
1,001,268	1,001,268	1,001,268	1,001,268	1,001,268
11	11	8	8	13
228.879	228.879	228.879	228.879	228.879

