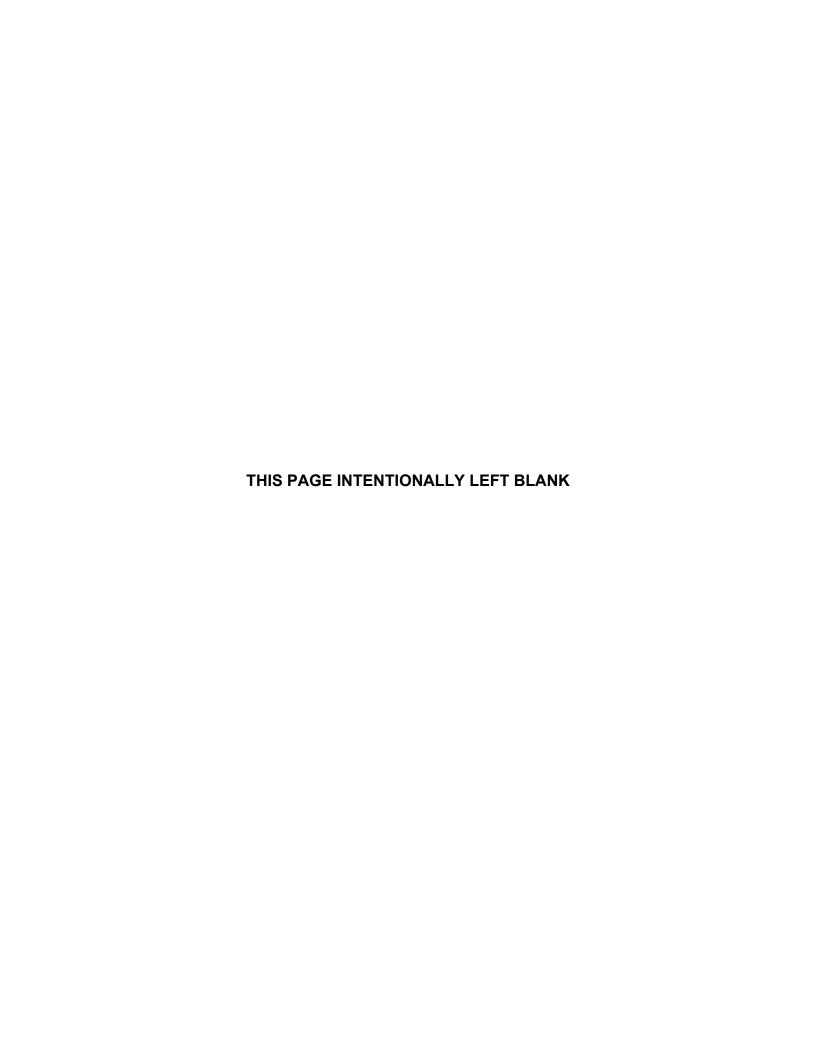




KNOX COUNTY DECEMBER 31, 2018

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KNOX COUNTY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2018

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Pass Throug Subrec	gh to	al Federal enditures
U.S. Department of Agriculture: Passed through Ohio Department of Job and Family Services: Supplemental Nutrition Assistance Program (SNAP) Cluster State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-1819-11-5759	\$		\$ 278,155
Total U.S. Department of Agriculture and SNAP Cluster				-	 278,155
U.S. Department of Housing and Urban Development: Passed through Ohio Development Services Agency: Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	B-E-18-1BM-1 B-F-16-1BM-1 B-X-17-1BM-1		-	432,800 4,861 39,627
Total Community Development Block Grant / State's Program and Non-Entitlements Grants in Hawaii					 477,288
Total U.S. Department of Housing and Urban Development					 477,288
U.S. Department of Justice: Passed through the Ohio Attorney General: Crime Victim Assistance	16.575	2015\8-VOCA-109310604			52,814
Total U.S. Department of Justice					 52,814
U.S. Department of Labor: Passed-through Ohio Department of Job and Family Services: Passed-through Montgomery County Auditor, WIA Area 7 Board					
Employment Service Cluster Employment Service/Wagner-Peyser Funded Activies Total Employment Service Cluster Total	17.207	31-6400072			 26,814 26,814
Trade Adjustment Assistance	17.245	31-6400072			4,981
Workforce Investment Opportunity Act Cluster Workforce Investment Act - Adult Program	17.258	31-6400072		-	123,672
Workforce Investment Act - Youth Activites	17.259	31-6400072		-	239,052
Workforce Investment Act - Dislocated Worker Formula Grants Total Workforce Investment Opportunity Act Cluster	17.278	31-6400072			 38,412 401,136
Total U.S. Department of Labor					432,931
U.S. Department of Transportation:					
Direct Program: Airport Improvement Program	20.106			_	315,407
	20.100				010,107
Passed-through Ohio Department of Transportation: Highway Planning and Construction Cluster:					
Highway Planning and Construction Grant	20.205	PID 106613 - transit PID 106861 - engineer PID 104353 - engineer PID 103460 - engineer		-	11,016 12,240 486 9,643
Total Highway Planning and Construction Cluster				-	 33,385
Formula Grants for Rural Areas	20.509	RPTF-4106-050-181 RPTM-0106-050-181		-	706,674
Total Formula Grants for Rural Areas		14 11WI-0 100-000-10 I		- -	 102,437 809,111
Transit Services Programs Cluster Enhanced Mobility of Seniors and Individuals with Disabilities Total Transit Services Programs Cluster	20.513	OCPX-0042-010-181			 31,734 31,734
Federal Transit Cluster Bus and Bus Facilities Formula Program Total Federal Transit Cluster	20.526	BABF-0106-052-181			1,080 1,080
National Infrastructure Investments	20.933	PID 103309			 10,918
Total U.S. Department of Transportation				<u> </u>	 1,201,635

KNOX COUNTY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2018 (Continued)

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Education: Passed through Ohio Department of Developmental Disabilities: Special Education-Grants for Infants and Families	84.181	H181A160024/4181A170024		64,241
Total U.S. Department of Education				64,241
U.S. Department of Health and Human Services: Passed-through Ohio Department of Job and Family Services: Promoting Safe and Stable Families	93.556	G-1819-11-5759	-	29,181
TANF Cluster Temporary Assistance for Needy Families Total TANF Cluster	93.558	G-1819-11-5759	175,022	1,490,200 1,490,200
Child Support Enforcement	93.563	G-1819-11-5759	-	744,459
CCDF Cluster Child Care and Development Block Grant Total CCDF Cluster	93.575	G-1819-11-5759		97,365 97,365
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1819-11-5759	-	53,894
Foster Care_Title IV-E	93.658	G-1819-11-5759	-	1,459,959
Adoption Assistance	93.659	G-1819-11-5759	-	19,451
Chafee Foster Care Independence Program	93.674	G-1819-11-5759	-	1,469
Children's Health Insurance Program	93.767	G-1819-11-5759		313,047
Passed-through Ohio Department of Job and Family Services: Social Services Block Grant Passed-through Ohio Department of Developmental Disabilities Social Services Block Grant - Title XX Total Social Services Block Grant	93.667 93.667	G-1819-11-5759 31-6400072	<u>-</u>	642,041 42,552 684,593
Passed-through Ohio Department of Job and Family Services: Medicaid Cluster: Medical Assistance Program Passed-through Ohio Department of Developmental Disabilities Medical Assistance Program - Waiver Administration Total Medicaid Cluster	93.778 93.778	G-1819-11-5759 31-6400072	- -	849,014 170,300 1.019,314
Total U.S. Department of Health and Human Services			175,022	5,912,932
U.S. Department of Homeland Security: Passed through Ohio Emergency Management Agency:				-,- ,
Emergency Management Performance Grants	97.042	EMC-2017-EP-00006-S01		41,036
Total U.S. Department of Homeland Security				41,036
Total Expenditures of Federal Awards			\$ 175,022	\$ 8,461,032

The accompanying notes are an integral part of this schedule.

KNOX COUNTY

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS 2 CFR 200.510(b)(6) FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE A - BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Knox County (the County) under programs of the federal government for the year ended December 31, 2018. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting, except expenditures passed through Ohio Department of Transportation for the Formula Grants for Rural Areas Program (CFDA #20.509) are presented on an accrual basis. Such expenditures are recognized following the cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

NOTE C - INDIRECT COST RATE

The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE D - SUBRECIPIENTS

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

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

NOTE E - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) with REVOLVING LOAN CASH BALANCE

The current cash balance on the County's local program income account as of December 31, 2018 is \$28,339.

NOTE F - MATCHING REQUIREMENTS

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

KNOX COUNTY

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS 2 CFR 200.510(b)(6) FOR THE YEAR ENDED DECEMBER 31, 2018 (continued)

NOTE G - TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2018, the County made allowable transfers of \$376,448 from the Temporary Assistance for Needy Families (TANF) (93.558) program to the Social Services Block Grant (SSBG) (93.667) program. The Schedule shows the County spent approximately \$1,490,200 on the TANF program. The amount reported for the TANF program on the Schedule excludes the amount transferred to the SSBG program. The amount transferred to the SSBG program is included as SSBG expenditures when disbursed. The following table shows the gross amount drawn for the TANF program during fiscal year 2018 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families \$ 1,866,648
Transfer to Social Services Block Grant (376,448)

Total Temporary Assistance for Needy Families \$1,490,200

NOTE H - MAC RECONCILIATION PAYMENT/LIABILITIES

During the calendar year, the Knox County Board of Development Disabilities received a settlement form the 2014 Cost Report from the Ohio Department of Development Disabilities for the Medicaid Program CFDA #93.778) in the amount of \$21,641.01. The Cost Report Settlement is for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. This revenue is not listed on the County's Scheduled of Expenditures of Federal Awards since the underlying expenses occurred in prior reporting periods.



88 East Broad Street, 10th Floor Columbus, Ohio 43215-3506 (614) 466-3402 or (800) 443-9275 CentralRegion@ohioauditor.gov

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

Knox County 117 East High Street Mount Vernon, Ohio 43050

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and the remaining fund information of Knox County, (the County) as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 25, 2019, wherein we noted the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

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Knox County
Independent Auditor's Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Required by Government Auditing Standards
Page 2

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Purpose of this Report

eth tobu

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

Keith Faber Auditor of State

Columbus, Ohio

June 25, 2019



88 East Broad Street, 10th Floor Columbus, Ohio 43215-3506 (614) 466-3402 or (800) 443-9275 CentralRegion@ohioauditor.gov

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Knox County 117 East High Street Mount Vernon, Ohio 43050

To the Board of County Commissioners:

Report on Compliance for each Major Federal Program

We have audited Knox County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of County's major federal programs for the year ended December 31, 2018. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the Entity's major federal programs.

Management's Responsibility

The County's Management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on each Major Federal Program

In our opinion, Knox County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2018.

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Knox County
Independent Auditor's Report on Compliance with Requirements
Applicable to Each Major Federal Program and on Internal Control
Over Compliance Required by the Uniform Guidance
Page 2

Report on Internal Control Over Compliance

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely-presented component units and the remaining fund information of Knox County (the County) as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 25, 2019. Our opinion also explained that the County adopted Governmental Accounting Standard No. 75 during the year. We conducted our audit to opine on the County's basic financial statements as a whole. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements.

Knox County
Independent Auditor's Report on Compliance with Requirements
Applicable to Each Major Federal Program and on Internal Control
Over Compliance Required by the Uniform Guidance
Page 3

We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Keith Faber Auditor of State

Columbus, Ohio

June 25, 2019

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KNOX COUNTY

SCHEDULE OF FINDINGS 2 CFR § 200.515 DECEMBER 31, 2018

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list):	CFDA 14.228 – Community Development Block Grant CFDA 20.509 Formula Grants for Rural Areas Medicaid Cluster
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	Yes

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

None

3. FINDINGS FOR FEDERAL AWARDS

None

KNOX COUNTY AUDITOR

JONETTE CURRY

auditor@do.knox.oh.us Phone (740)393-6750 117 East High Street, Suite 120 Mount Vernon, Ohio 43050 Fax (740)393-6806

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS 2 CFR 200.511(b) December 31, 2018

Finding Number	Finding Summary	Status	Additional Information
2017-001	2 CFR 200.328 Monitoring & Reporting Program Performance – CFDA 14.228 – Community Development Block Grant	Corrective Action Taken and Finding is Fully Corrected	None

Knox County Auditor



Knox County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2018

Additional copies of this report may be obtained by contacting:

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

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2018

Jonette Curry County Auditor

Prepared by the Knox County Auditor's Office



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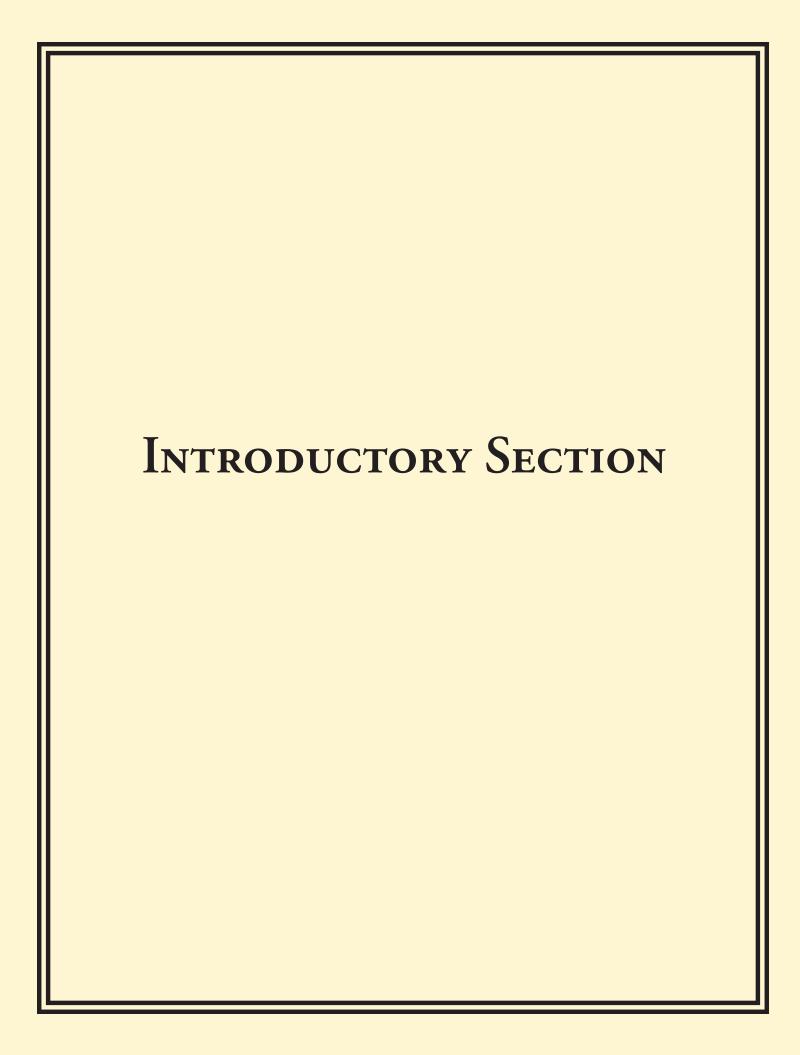
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Knox County Auditor

Jonette Curry Knox County Auditor Phone (740) 393-6750 117 East High Street, Suite 120 Mount Vernon, Ohio 43050 Fax (740) 393-6806



June 25, 2019

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, 2018. 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, 2018. 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.

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 increase of 468 documents from 2017 with a total of 10,946 documents recorded in 2018.

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.

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 2,485 cases filed in 2018. Of those cases 294 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 2018, 30,362 vehicle titles were issued, an increase of 1,235 from 2017.

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 2018, the estate cases totaled 286, which was a increase of 31 cases from 2017. Overall cases filed in Probate Court totaled 765 in 2018, which was a decrease of 12 cases from 2017. In 2018, the Juvenile Court cases filed totaled 771, which was an decrease of 68 over 2017. 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 2018 totaled 41,558 an increase of 912 from 2017.

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

The County's reporting entity includes the financial activities of the County Board of Development Disabilities. The mission of this Board is to establish support focused on the individual which will provide opportunities for informed choices. These choices will provide an opportunity for individuals to plan their futures in where they live, work, learn and develop social relationships. The County also reports 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 eleventh year for the Farmers Market. The Mount Vernon Farmers Market itself had a good season, with strong turnout from buyers eager to get fresh produce. The Owl Creek Produce Auction, located outside of Waterford, entered its fourteenth 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.

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, 2016 for a three year period and expires on July 31, 2019.

The Department of Job and Family Services has 52 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, 2016 for a three-year period. It expires on December 31, 2018. The remaining departments along with department heads are not represented by any union.

The Water and Wastewater has 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 Commissioner's on October 31, 2017 passed a resolution to establish the Knox County Land Reutilization Corporation (the "Land Bank"). On December 12, 2017 the Commissioner's passed a resolution to designate the "Land Bank" as the agency. The Knox County Land Reutilization Corporation strengthens neighborhoods and preserves property value by strategically returning vacant, abandoned, tax-delinquent, and other properties to their most productive and highest-and-best uses through a transparent and fair process. For 2018, the Land Bank was very productive in obtaining and then selling properties.

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.

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, 2018, by our independent auditor, Keith Farber, 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, 2017. 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-eight 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.

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

A final note of appreciation is extended to the auditing staff of the State Auditor's office for their cooperation and guidance for our twenty-ninth 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

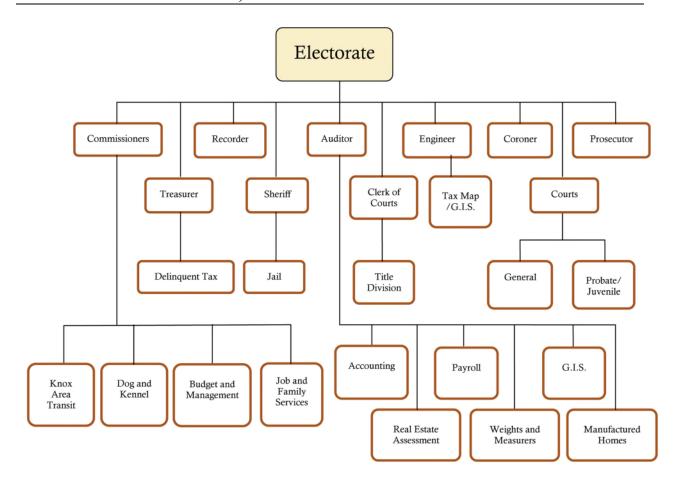
Knox County Auditor

Jmette Curry

List of Elected Officials For the Year Ended December 31, 2018

OFFICE HELD	NAME OF OFFICIAL
Commissioners	Thom Collier
	Roger Reed
	Teresa A. Bemiller
Auditor	Jonette Curry
Clerk of Courts	Mary Jo Hawkins
Coroner	Jennifer Ogle
Engineer	Cameron Keaton
Prosecutor	Chip McConville
Recorder	John L. Lybarger
Sheriff	David Shaffer
Treasurer	Shelley Coon
JUDGES	<u>S</u>
Common Pleas Judge	Rick Wetzel
Juvenile/Probate	Jay Nixon

County Organizational Chart For the Year Ended December 31, 2018



Statutory Boards and Committees

County Budget Commission

Auditor *

Treasurer

Prosecutor

Board of Elections Board of Revision Data Board

Auditor * Treasurer

Commissioners

* Serve as Secretary

Veterans Commission

Board of Development Disabilities

Appointed Board

- xiv -

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



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Knox County Ohio

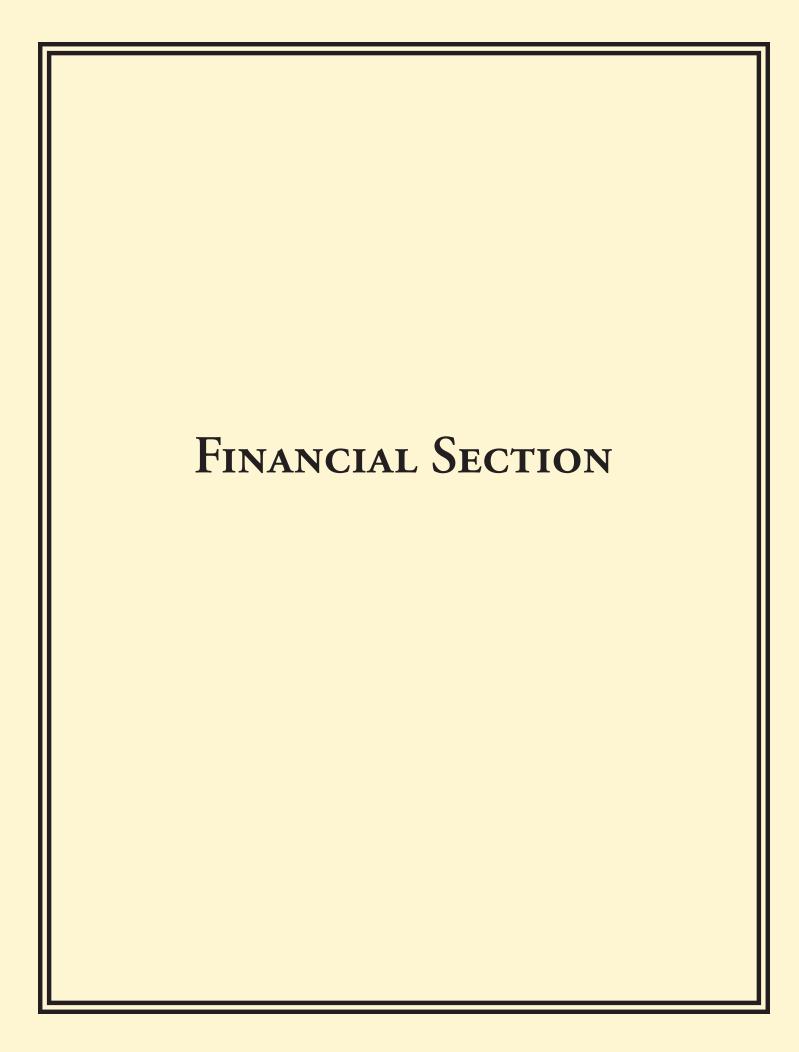
For its Comprehensive Annual Financial Report for the Fiscal Year Ended

December 31, 2017

Christopher P. Morrill

Executive Director/CEO









88 East Broad Street, 10th Floor Columbus, Ohio 43215-3506 (614) 466-3402 or (800) 443-9275 CentralRegion@ohioauditor.gov

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, 2018, 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.

Efficient • Effective • Transparent

Knox County Independent Auditor's Report Page 2

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Knox County, Ohio, as of December 31, 2018, 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 Development Disabilities Funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 2 to the financial statements, during 2018, the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 75, Accounting and Financial Reporting for Postemployement Benefits Other Than Pensions. 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 derive from and relate 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.

Knox County Independent Auditor's Report Page 3

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2019, 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

June 25, 2019



Unaudited

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, 2018. 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 2018 are as follows:

- □ In total, net position increased \$1,660,135. Net position of governmental activities increased \$1,501,945, which represents a 2.4% increase from 2017. Net position of business-type activities increased \$158,190 or 2.1% from 2017.
- □ General revenues accounted for \$28,013,077 in revenue or 49.2% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for \$28,902,595 or 50.8% of total revenues of \$56,915,672.
- □ The County had \$52,828,571 in expenses related to governmental activities; only \$26,407,747 of these expenses were offset by program specific charges for services, grants or contributions.
- □ Among major funds, the general fund had \$18,571,133 in revenues and \$15,101,583 in expenditures. The general fund's fund balance increased \$1,938,481 to a balance of \$6,684,619. The increase was primarily due to 0.50% county sales tax increase.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

These statements are as follows:

- 1. <u>The Government-Wide Financial Statements</u> These statements provide both long-term and short-term information about the County's overall financial status.
- 2. <u>The Fund Financial Statements</u> 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.

Unaudited

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:

- <u>Governmental Activities</u> Most of the County's programs and services are reported here including public safety, health, human services, and public works.
- <u>Business-Type Activities</u> 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.

Unaudited

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

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

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The following table provides a summary of the County's net position for 2018 compared to 2017:

	Governmenta	al Activities	Business-type	e Activities	Tot	Total		
		Restated		Restated		Restated		
	2018	2017	2018	2017	2018	2017		
Current and other assets	\$57,474,941	\$53,431,604	\$3,689,657	\$3,554,281	\$61,164,598	\$56,985,885		
Capital assets, Net	62,025,868	61,776,091	11,740,839	12,028,807	73,766,707	73,804,898		
Total assets	119,500,809	115,207,695	15,430,496	15,583,088	134,931,305	130,790,783		
Deferred outflows of resources	5,805,911	11,426,678	172,043	313,832	5,977,954	11,740,510		
Long-term liabilities outstanding	8,688,714	9,505,792	6,996,141	7,464,384	15,684,855	16,970,176		
Net Pension Liability	19,306,201	28,890,076	486,615	728,215	19,792,816	29,618,291		
Net OPEB Liability	13,110,558	12,498,292	335,294	319,635	13,445,852	12,817,927		
Other liabilities	2,993,590	3,052,590	187,603	75,952	3,181,193	3,128,542		
Total liabilities	44,099,063	53,946,750	8,005,653	8,588,186	52,104,716	62,534,936		
Deferred inflows of resources	18,381,262	11,363,173	139,830	9,868	18,521,092	11,373,041		
Net position:								
Net investment in capital assets	55,040,850	54,042,658	5,254,198	5,154,199	60,295,048	59,196,857		
Restricted	29,304,174	29,767,883	0	0	29,304,174	29,767,883		
Unrestricted	(21,518,629)	(22,486,091)	2,202,858	2,144,667	(19,315,771)	(20,341,424)		
Total net position	\$62,826,395	\$61,324,450	\$7,457,056	\$7,298,866	\$70,283,451	\$68,623,316		

The net pension liability (NPL) is reported by the County pursuant to GASB Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27." For fiscal year 2018, the County adopted GASB Statement 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions," which significantly revises accounting for costs and liabilities related to 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.

Unaudited

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.

Unaudited

In accordance with GASB 68 and GASB 75, the County's statements prepared on an accrual basis of accounting include an annual pension expense and an annual OPEB expense for their proportionate share of each plan's *change* in net pension liability and net OPEB liability, respectively, not accounted for as deferred inflows/outflows. As a result of implementing GASB 75, the County is reporting a net OPEB liability and deferred inflows/outflows of resources related to OPEB on the accrual basis of accounting. This implementation also had the effect of restating net position at December 31, 2017 from \$73,667,739 to \$61,324,450 for Governmental Activities and from \$7,614,377 to \$7,298,866 for Business-type Activities.

Changes in Net Position – The following table shows the changes in net position for 2018 compared to 2017:

	Governmenta	Governmental Activities E		e Activities	Tot	al
	2018	2017	2018	2017	2018	2017
Revenues						
Program Revenues:						
Charges for Services and Sales	\$4,485,701	\$4,716,364	\$2,250,816	\$2,075,464	\$6,736,517	\$6,791,828
Operating Grants and Contributions	20,444,248	18,642,376	150,000	117,288	20,594,248	18,759,664
Capital Grants and Contributions	1,477,798	2,104,265	94,032	50,627	1,571,830	2,154,892
Total Program Revenues	26,407,747	25,463,005	2,494,848	2,243,379	28,902,595	27,706,384
General Revenues:						
Property Taxes	12,097,152	11,556,389	0	0	12,097,152	11,556,389
Sales Taxes	10,716,378	7,138,003	0	0	10,716,378	7,138,003
Intergovernmental Revenues, Unrestricted	3,077,803	2,941,577	0	0	3,077,803	2,941,577
Investment Earnings	525,423	272,841	55,504	52,933	580,927	325,774
Miscellaneous	1,540,817	1,708,444	0	0	1,540,817	1,708,444
Total General Revenues	27,957,573	23,617,254	55,504	52,933	28,013,077	23,670,187
Total Revenues	54,365,320	49,080,259	2,550,352	2,296,312	56,915,672	51,376,571
Program Expenses						
General Government						
Legislative and Executive	8,820,959	8,011,057	0	0	8,820,959	8,011,057
Judicial	2,795,402	2,776,834	0	0	2,795,402	2,776,834
Public Safety	9,336,537	9,310,707	0	0	9,336,537	9,310,707
Public Works	5,902,284	7,259,397	0	0	5,902,284	7,259,397
Health	628,641	591,742	0	0	628,641	591,742
Human Services	25,077,734	24,661,641	0	0	25,077,734	24,661,641
Interest and Fiscal Charges	267,014	269,751	0	0	267,014	269,751
Sewer	0	0	2,423,124	2,367,514	2,423,124	2,367,514
Landfill	0	0	3,842	6,976	3,842	6,976
Total Expenses	52,828,571	52,881,129	2,426,966	2,374,490	55,255,537	55,255,619
Change in Net Position Before Transfers	1,536,749	(3,800,870)	123,386	(78,178)	1,660,135	(3,879,048)
Transfers	(34,804)	(40,506)	34,804	40,506	0	0
Total Change in Net Position	1,501,945	(3,841,376)	158,190	(37,672)	1,660,135	(3,879,048)
Beginning Net Position, Restated	61,324,450	N/A	7,298,866	N/A	68,623,316	N/A
Ending Net Position	\$62,826,395	\$61,324,450	\$7,457,056	\$7,298,866	\$70,283,451	\$68,623,316

Unaudited

The information necessary to restate the 2017 beginning balances and the 2017 OPEB expense amounts for the effects of the initial implementation of GASB 75 is not available. Therefore, 2017 functional expenses still include OPEB expense of \$155,003 for Governmental Activities and \$4,124 for Business-type Activities computed under GASB 45. GASB 45 required recognizing OPEB expense equal to the contractually required contributions to the plan. Under GASB 75, OPEB expense represents additional amounts earned, adjusted by deferred inflows/outflows. The contractually required contribution is no longer a component of OPEB expense. Under GASB 75, the 2018 statements report OPEB expense of \$984,782 for Governmental Activities and \$20,086 for Business-type Activities.

Consequently, in order to compare 2018 total program expenses to 2017, the following adjustments are needed:

	Governmental	Business-type
	Activities	
Total 2018 program expenses under GASB 75	\$52,828,571	\$2,426,966
OPEB expense under GASB 75	(984,782)	(20,086)
Adjusted 2018 program expenses	51,843,789	2,406,880
Total 2017 program expenses under GASB 45	52,881,129	2,374,490
Change in program expenses not related to OPEB	(\$1,037,340)	\$32,390

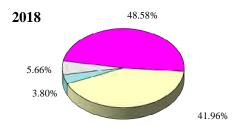
Governmental Activities

Net position of the County's governmental activities increased by \$1,501,945. This was due to a decrease in the net pension liability for the Ohio Public Employees Retirement System and an increase in the County's portion of the sales tax rate from 0.75% to 1.25%.

Tax revenue accounts for \$22,813,530 of the \$54,365,320 in total revenues for governmental activities. Sales tax accounted for \$10,716,378, or approximately 47.0% of total tax revenue.

The County's direct charges to users of governmental services totaled \$4,485,701. This amount represents 8.3% of total revenues for governmental activities and 17.0% of program specific revenues.

		Percent
Revenue Sources	2018	of Total
Intergovernmental Revenues	\$3,077,803	5.66%
Program Revenues	26,407,747	48.58%
General Tax Revenues	22,813,530	41.96%
General Other	2,066,240	3.80%
Total Revenue	\$54,365,320	100.00%



Business-Type Activities

Net position of the business-type activities increased by \$158,190. This increase is attributable to an annual sewer increase over the next 5 years beginning in 2017. Business type activities receive no support from tax revenues and remain self-supporting.

Unaudited

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

The County's governmental funds reported a combined fund balance of \$33,264,015, which is higher than last year's total of \$30,926,453. The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2018 and 2017.

	Fund Balance December 31, 2018	Fund Balance December 31, 2017	Increase (Decrease)
General	\$6,684,619	\$4,746,138	\$1,938,481
Public Assistance	2,073,928	2,017,137	56,791
Motor Vehicle and Gasoline Tax	1,935,643	1,665,530	270,113
Children Services Board	(187,159)	253,362	(440,521)
Development Disabilities	14,597,607	13,948,887	648,720
Other Governmental	8,159,377	8,295,399	(136,022)
Total	\$33,264,015	\$30,926,453	\$2,337,562

General Fund – The County's General Fund balance increased from 2017 to 2018. The tables that follow assist in illustrating the financial activities and balance of the General Fund:

	2018	2017	Increase	
	Revenues	Revenues	(Decrease)	
Taxes	\$13,038,360	\$10,111,609	\$2,926,751	
Intergovernmental Revenues	2,548,021	2,279,459	268,562	
Charges for Services	1,831,826	2,188,704	(356,878)	
Licenses and Permits	3,253	4,576	(1,323)	
Investment Earnings	481,886	231,983	249,903	
Fines and Forfeitures	43,966	42,890	1,076	
All Other Revenue	623,821	690,842	(67,021)	
Total	\$18,571,133	\$15,550,063	\$3,021,070	

General Fund revenues in 2018 increased 19.4% compared to revenues in 2017. The increase in Taxes is the result of Sales Tax increase. The increase in Intergovernmental Revenue is due to State reimbursement for Voting Machines. The decrease in Charges for Services is due to reduction in Prisoner Housing and Federal Prisoner Housing contracts.

Unaudited

	2018 Expenditures	2017 Expenditures	Increase (Decrease)
General Government:			
Legislative and Executive	\$6,509,064	\$6,147,291	\$361,773
Judicial	2,243,384	2,166,235	77,149
Public Safety	5,018,209	4,759,162	259,047
Public Works	134,083	103,415	30,668
Health	207,923	192,943	14,980
Human Services	621,768	616,234	5,534
Capital Outlay	331,407	443,306	(111,899)
Debt Service:			
Principal Retirement	33,375	32,249	1,126
Interst and Fiscal Charges	2,370	3,496	(1,126)
Total	\$15,101,583	\$14,464,331	\$637,252

Expenditures increased by \$637,252 or 4.4% from the prior year. The main reason for the increase was an increase in Legislative and Executive. An attorney was hired in the Prosecutor's Office; there was a budgetary system upgrade in the Auditor's Office and an increase in the bond payment for the Board of Elections. Public Safety increased as a result of contractual salary increase of 3% and benefits, fuel increases and four vehicles purchased by the Sheriff's Office.

Public Assistance Fund – The County's Public Assistance Fund balance increased by 2.8%. This increase in fund balance was the result of increasing revenues.

Motor Vehicle and Gasoline Tax Fund – The County's Motor Vehicle and Gasoline Tax Fund balance increased by 16.2%. This increase in fund balance was the result of an additional permissive tax increase.

Children Services Board Fund – The fund balance reported in the Children Services Board Fund decreased 173.9% due to increased needs for services and increased cost of care.

Development Disabilities Fund – The fund balance reported in the Development Disabilities Fund increased by 4.7%. 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 2018 the County amended its General Fund budget several times. The final budget of \$18.2 million increase \$1.0 from the original budget of \$17.2 million due to an increase in Transfers Out for capital improvements. The \$1,398,584 positive variance with the final budget was as a result of decreased Legislative and Executive expenditures and decreased Transfers Out.

For the General Fund, budget basis revenue of \$16.9 million did not significantly change compared to the original budget estimates. The \$1.4 million positive variance with the final budget was the result of conservative revenue estimates for sales and real estate taxes.

Unaudited

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2018 the County had \$73,766,707 net of accumulated depreciation invested in land, buildings, equipment, vehicles and infrastructure. Of this total, \$62,025,868 was related to governmental activities and \$11,740,839 to the business-type activities. The following table shows 2018 and 2017 balances:

	Govern Activ	Increase (Decrease)	
	2018	2017	
Land	\$4,643,274	\$4,468,040	\$175,234
Construction in Progress	0	216,160	(216,160)
Capital Assets not Being Depreciated	4,643,274	4,684,200	(40,926)
Buildings and Improvements	31,709,961	30,775,606	934,355
Machinery and Equipment	4,883,808	4,987,638	(103,830)
Vehicles	3,670,843	3,658,087	12,756
Computer Equipment	1,261,924	1,375,966	(114,042)
Infrastructure	58,758,075	57,413,840	1,344,235
Capital Assets Being Depreciated	100,284,611	98,211,137	2,073,474
Less: Accumulated Depreciation	(42,902,017)	(41,119,246)	(1,782,771)
Totals	\$62,025,868	\$61,776,091	\$249,777

Land increased due to land acquisition for property adjacent to Service Center. Buildings and Improvements increased due to multiple capital improvement projects. Infrastructure increased due to the repaving of Sycamore Road and General Paving Projects.

		Business-Type Activities		
	2018	2017		
Land	\$347,189	\$347,189	\$0	
Capital Assets Not Being Depreciated	347,189	347,189	0	
Buildings and Improvements	11,109,222	11,109,222	0	
Machinery and Equipment	1,990,053	1,984,059	5,994	
Vehicles	302,219	254,538	47,681	
Computer Equipment	64,083	64,083	0	
Sewer and Water Lines	2,211,932	2,211,932	0	
Capital Assets Being Depreciated	15,677,509	15,623,834	53,675	
Less: Accumulated Depreciation	(4,283,859)	(3,942,216)	(341,643)	
Totals	\$11,740,839	\$12,028,807	(\$287,968)	

Business-type activities decreased from 2017 due to depreciation expense. Additional information on the County's capital assets can be found in Note 11.

Unaudited

Debt

At December 31, 2018, the County had \$11.2 million in general obligation bonds outstanding, \$1,288,000 due within one year. The following table summarizes the County's debt outstanding as of December 31, 2018 and 2017:

	2018	2017
Governmental Activities:		
General Obligation Bonds	\$6,219,002	\$7,238,815
OPWC Loan Payable	778,655	422,316
Loan Payable	253,750	288,750
Capital Leases Payable	204,439	403,655
Net Pension Liability	19,306,201	28,890,076
Net OPEB Liability	13,110,558	12,498,292
Compensated Absences	1,232,868	1,152,256
Total Governmental Activities	41,105,473	50,894,160
Business-Type Activities:		
OWDA Loan Payable	838,174	852,162
General Obligation Bonds	4,936,256	5,297,611
OPWC Loan Payable	740,869	755,989
Landfill Postclosure Care Liability	441,485	527,951
Net Pension Liability	486,615	728,215
Net OPEB Liability	335,294	319,635
Compensated Absences	39,357	30,671
Total Business-Type Activities	7,818,050	8,512,234
Totals	\$48,923,523	\$59,406,394

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 2019 budget is consistent and conservative as it was in 2018. The county anticipates moderate increase in Sales Tax. 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.



Statement of Net Position December 31, 2018

	Primary Government				Сотро	Component Units	
	Governmental Activities	Business-Type Activities	To	tal	Knox County Airport	Knox County Land Reutilization Corporation	
Assets:	h 25524525	0.200.557	. 20	.024.102		¢ 22.125	
Cash and Cash Equivalents	\$ 26,724,526	\$ 3,299,667	\$ 30	,024,193	\$ 0	\$ 32,135	
Cash and Cash Equivalents in Segregated Accounts	73,003	718		73,721	400,490	0	
Cash and Cash Equivalents with Fiscal Agent	6,621,942	0	6	,621,942	0	0	
Receivables:							
Taxes	15,496,103	0	15	,496,103	0	0	
Accounts	208,683	323,778		532,461	17,618	0	
Intergovernmental	6,776,884	0	6	,776,884	0	0	
Interest	80,231	0		80,231	0	0	
Lease	350,000	0		350,000	0	0	
Special Assessments	6,449	0		6,449	0	0	
Loans	473,239	0		473,239	0	0	
Internal Balances	27,785	(27,785)		0	0	0	
Due from Component Unit	37,314	0		37,314	0	0	
Inventory of Supplies	257,417	83,497		340,914	14,915	0	
Prepaid Items	277,321	9,782		287,103	0	0	
Restricted Assets:							
Cash and Cash Equivalents	64,044	0		64,044	0	0	
Other Assets	0	0		0	0	102,020	
Capital Assets not Being Depreciated	4,643,274	347,189		,990,463	748,397	0	
Capital Assets Being Depreciated, net	57,382,594	11,393,650	68	,776,244	8,429,575	0	
Total Assets	119,500,809	15,430,496	134	,931,305	9,610,995	134,155	
Deferred Outflows of Resources:							
Deferred Charge on Refunding	120,828	28,658		149,486	0	0	
Pension	4,720,282	118,711	4	,838,993	0	0	
OPEB	964,801	24,674		989,475	0	0	
Total Deferred Outflows of Resources	5,805,911	172,043	5	,977,954	0	0	
Liabilities:							
Accounts Payable	1,000,192	138,790	1	,138,982	63,611	425	
Accrued Wages and Benefits	775,727	20,786		796,513	0	0	
Intergovernmental Payable	220,933	6,108		227,041	0	0	
Contracts Payable	221,552	0		221,552	0	0	
Claims Payable	645,571	0		645,571	0	0	
Due to Others	64,044	0		64,044	0	0	
Matured Bonds and Interest Payable	48,379	0		48,379	0	0	
Due to Primary Government	0	0		0	37,314	0	
Accrued Interest Payable	17,192	21,919		39,111	0	0	
Long Term Liabilities:							
Due Within One Year	2,172,362	518,283	2	,690,645	22,900	0	
Due in More Than One Year:							
Net Pension Liability	19,306,201	486,615	19	,792,816	0	0	
Net OPEB Liability	13,110,558	335,294		,445,852	0	0	
Other Amounts Due in More Than One Year	6,516,352	6,477,858	12	,994,210	525,300	0	
Total Liabilities	44,099,063	8,005,653	52	,104,716	649,125	425	

		Primary Governme	Compo	Component Units	
	Governmental Activities	Business-Type Activities	Total	Knox County Airport	Knox County Land Reutilization Corporation
Deferred Inflows of Resources:					
Property Taxes	12,238,128	0	12,238,128	0	0
Pension	4,960,820	114,853	5,075,673	0	0
OPEB	1,182,314	24,977	1,207,291	0	0
Total Deferred Inflows of Resources	18,381,262	139,830	18,521,092	0	0
Net Position:					
Net Investment in Capital Assets	55,040,850	5,254,198	60,295,048	8,629,772	0
Restricted For:					
Public Safety	1,205,068	0	1,205,068	0	0
Public Works	4,003,777	0	4,003,777	0	0
Human Services	17,469,884	0	17,469,884	0	0
Capital Projects	2,464,464	0	2,464,464	0	0
Debt Service	0	0	0	58,101	0
Other Purposes	4,160,981	0	4,160,981	0	0
Unrestricted (Deficit)	(21,518,629)	2,202,858	(19,315,771)	273,997	133,730
Total Net Position	\$ 62,826,395	\$ 7,457,056	\$ 70,283,451	\$ 8,961,870	\$ 133,730

Statement of Activities For the Year Ended December 31, 2018

		r rogram Revenues						
Expenses			C		0	Capital Grants and Contributions		
						-		
\$	8,820,959	\$	1,623,578	\$	229,717	\$	912,401	
	2,795,402		890,807		111,464		0	
	9,336,537		746,649		916,540		0	
	5,902,284		54,403		5,318,951		565,397	
	628,641		210,451		76,738		0	
	25,077,734		959,813		13,790,838		0	
	267,014		0		0		0	
	52,828,571		4,485,701		20,444,248		1,477,798	
	2,423,124		2,250,816		150,000		94,032	
	3,842		0		0		0	
	2,426,966		2,250,816		150,000		94,032	
\$	55,255,537	\$	6,736,517	\$	20,594,248	\$	1,571,830	
\$	927,393	\$	625,228	\$	38,000	\$	987,212	
	55,620		7,700		102,020		0	
\$	983,013	\$	632,928	\$	140,020	\$	987,212	
	\$	2,795,402 9,336,537 5,902,284 628,641 25,077,734 267,014 52,828,571 2,423,124 3,842 2,426,966 \$ 55,255,537 \$ 927,393 55,620	Expenses Servior \$ 8,820,959 \$ 2,795,402 9,336,537 5,902,284 628,641 25,077,734 267,014 52,828,571 \$ 2,423,124 3,842 2,426,966 \$ \$ 55,255,537 \$ \$ 927,393 \$ 55,620	\$ 8,820,959 \$ 1,623,578 2,795,402 890,807 9,336,537 746,649 5,902,284 54,403 628,641 210,451 25,077,734 959,813 267,014 0 52,828,571 4,485,701 2,423,124 2,250,816 3,842 0 2,426,966 2,250,816 \$ 55,255,537 \$ 6,736,517 \$ 927,393 \$ 625,228 55,620 7,700	Expenses Charges for Services and Sales Ope and Sales \$ 8,820,959 \$ 1,623,578 \$ 2,795,402 890,807 9,336,537 746,649 5,902,284 54,403 628,641 210,451 25,077,734 959,813 267,014 0 0 0 52,828,571 4,485,701 0	Expenses Charges for Services and Sales Operating Grants and Contributions \$ 8,820,959 \$ 1,623,578 \$ 229,717 2,795,402 890,807 111,464 9,336,537 746,649 916,540 5,902,284 54,403 5,318,951 628,641 210,451 76,738 25,077,734 959,813 13,790,838 267,014 0 0 52,828,571 4,485,701 20,444,248 2,423,124 2,250,816 150,000 3,842 0 0 2,426,966 2,250,816 150,000 \$ 55,255,537 \$ 6,736,517 \$ 20,594,248 \$ 927,393 \$ 625,228 \$ 38,000 55,620 7,700 102,020	Expenses Charges for Services and Sales Operating Grants and Contributions Capit Contributions \$ 8,820,959 \$ 1,623,578 \$ 229,717 \$ 2,795,402 \$ 890,807 \$ 111,464 \$ 9,336,537 \$ 746,649 \$ 916,540 \$ 5,902,284 \$ 54,403 \$ 5,318,951 \$ 628,641 \$ 210,451 \$ 76,738 \$ 25,077,734 \$ 959,813 \$ 13,790,838 \$ 267,014 \$ 0 \$ 0 \$ 20,444,248 \$ 20,444,248 \$ 20,444,248 \$ 22,423,124 \$ 2,250,816 \$ 150,000 \$ 3,842 \$ 0 \$ 0 \$ 2,426,966 \$ 2,250,816 \$ 150,000 \$ 55,255,537 \$ 6,736,517 \$ 20,594,248 \$ \$ \$ 927,393 \$ 6,736,517 \$ 20,594,248 \$ \$ \$ 55,620 \$ 7,700 \$ 102,020 \$ \$ 102,020 \$ \$ 102,020 \$ \$ 102,020 \$ 102,020	

Program Revenues

General Revenues

Property Taxes Levied for:

General Purposes

Special Purposes

Sales Tax

Intergovernmental Revenues, Unrestricted

Investment Earnings

Miscellaneous

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position Beginning of Year, Restated

Net Position End of Year

Net (Expense) Revenue
and Changes in Net Position

		y Governmer	Component Units						
	overnmental Activities	Business-Type Activities			Total		ox County Airport	Kn Re	ox County Land eutilization orporation
5	(6,055,263)	\$	0	\$	(6,055,263)				
	(1,793,131)		0		(1,793,131)				
	(7,673,348)		0		(7,673,348)				
	36,467 (341,452)		0		36,467 (341,452)				
	(10,327,083)		0		(10,327,083)				
	(267,014)		0		(267,014)				
	•			-					
	(26,420,824)	-	0		(26,420,824)				
	0		71,724		71,724				
	0		(3,842)		(3,842)				
	0		67,882		67,882				
	(26,420,824)		67,882		(26,352,942)				
						\$	723,047 723,047		54,100 54,100
	4,889,805		0		4,889,805		0		0
	7,207,347		0		7,207,347		0		C
	10,716,378		0		10,716,378		0		0
	3,077,803		0		3,077,803		0		79,630
	525,423		55,504		580,927		0		C
	1,540,817		0		1,540,817		0		C
	(34,804)		34,804		0		0		C
	27,922,769		90,308		28,013,077		0		79,630
	1,501,945		158,190		1,660,135		723,047		133,730
	61,324,450		7,298,866		68,623,316		8,238,823		0
5	62,826,395	\$	7,457,056	\$	70,283,451	\$	8,961,870	\$	133,730

Balance Sheet Governmental Funds December 31, 2018

		General		Public Assistance		otor Vehicle nd Gasoline Tax		Children vices Board
Assets:	Φ.	£ 400.250	Φ.	070.240	Φ.	1 405 505	Φ.	451 505
Cash and Cash Equivalents	\$	5,488,370	\$	870,248	\$	1,437,535	\$	451,797
Cash and Cash Equivalents in Segregated Accounts		1,352		0		0		0
Cash and Cash Equivalents with Fiscal Agent		0		0		0		0
Receivables:		6.040.462		0		0		1 (7) (0)
Taxes		6,849,463		0		0		1,676,685
Accounts		56,992		9,797		953		0
Intergovernmental		1,512,888		638,285		2,554,005		731,085
Interest		74,686		0		2,241		0
Leases		0		0		0		0
Special Assessments		0		0		0		0
Loans		0		0		0		0
Due from Other Funds		41,064		614,567		300		0
Advance to Other Funds		536,965		200,000		0		0
Due from Component Unit		37,314		0		0		0
Inventory of Supplies		2,555		0		254,862		0
Prepaid Items		157,627		45,888		16,079		0
Restricted Assets:		64.044		0		0		0
Cash and Cash Equivalents	_	64,044		0		0		0
Total Assets	\$	14,823,320	\$	2,378,785	\$	4,265,975	\$	2,859,567
Liabilities:								
Accounts Payable	\$	234,846	\$	35,674	\$	22,288	\$	386,362
Accrued Wages and Benefits Payable		305,639		156,403		66,407		0
Intergovernmental Payable		97,713		36,966		19,062		4,870
Contracts Payable		61,826		47,875		48,521		0
Due to Others		64,044		0		0		0
Matured Bonds and Interest Payable		0		0		0		0
Due to Other Funds		644		27,939		0		250,798
Advances from Other Funds		0		0		0		0
Total Liabilities		764,712		304,857		156,278	_	642,030
Deferred Inflows of Resources:					,		_	
Property Tax		4,275,591		0		0		1,637,499
Unavailable Revenue		3,098,398		0		2,174,054		767,197
Total Deferred Inflows of Resources		7,373,989		0	-	2,174,054		2,404,696
		7,373,707				2,17 1,00 1		2,101,090
Fund Balances:								_
Nonspendable		597,047		45,888		270,941		0
Restricted		0		2,028,040		1,664,702		0
Assigned		355,157		0		0		0
Unassigned		5,732,415		0		0		(187,159)
Total Find Balances		6,684,619		2,073,928		1,935,643		(187,159)
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$	14,823,320	\$	2,378,785	\$	4,265,975	\$	2,859,567

			Other		Total
	evelopment	G	overnmental	G	overnmental
	Disabilities		Funds		Funds
\$	8,148,223	\$	8,696,462	\$	25,092,635
φ	0,140,223	φ	71,651	Ψ	73,003
	6,560,677		71,031		6,560,677
	0,500,077		O		0,500,077
	4,406,872		2,563,083		15,496,103
	2,911		74,807		145,460
	301,377		1,039,244		6,776,884
	0		252		77,179
	0		350,000		350,000
	0		6,449		6,449
	0		473,239		473,239
	19,200		8,166		683,297
	0		0		736,965
	0		0		37,314
	0		0		257,417
	21,906		35,821		277,321
_	0		0		64,044
\$	19,461,166	\$	13,319,174	\$	57,107,987
\$	124,815	\$	196,207	\$	1,000,192
	102,280		144,998		775,727
	20,136		42,186		220,933
	0		63,330		221,552
	0		0		64,044
	0		48,379		48,379
	0		403,916		683,297
	0		736,965		736,965
	247,231		1,635,981		3,751,089
	4,302,376		2,022,662		12,238,128
	313,952		1,501,154		7,854,755
	4,616,328		3,523,816		20,092,883
	21,906		35,821		971,603
	14,575,701		7,186,954		25,455,397
	0		1,024,720		1,379,877
	0		(88,118)		5,457,138
	14,597,607		8,159,377		33,264,015
\$	19,461,166	\$	13,319,174	\$	57,107,987

Reconciliation Of Total Governmental Fund Balances To Net Position Of Governmental Activities December 31, 2018

Total Governmental Fund Balances		\$ 33,264,015
Amounts reported for governmental activities in the statement of net position are different because		
Capital Assets used in governmental activities are not financial resources and therefore are not reported in the funds.		62,025,868
Other long-term assets are not available to pay for current- period expenditures and therefore are reported as unavailable revenue in the funds.		7,854,755
Internal service funds are used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.		1,141,645
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 Deferred Inflows - Pension Net Pension Liability	4,720,282 (4,960,820) (19,306,201)	(19,546,739)
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 Deferred Inflows - OPEB	964,801 (1,182,314) (13,110,558)	(13,328,071)
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	(6,219,002)	
Deferred Charge on Refunding Ohio Public Works Commission Loan Payable Loan Payable Compensated Absences Payable Capital Lease Payable	120,828 (778,655) (253,750) (1,232,868) (204,439)	
Accrued Interest Payable	(17,192)	 (8,585,078)
Net Position of Governmental Activities		\$ 62,826,395



Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Funds For the Year Ended December 31, 2018

	_	General	 Public Assistance	otor Vehicle ad Gasoline Tax	Children vices Board
Revenues:					
Taxes	\$	13,038,360	\$ 0	\$ 0	\$ 968,990
Intergovernmental Revenues		2,548,021	4,907,366	5,282,935	2,128,427
Charges for Services		1,831,826	96,891	14,600	65,580
Licenses and Permits		3,253	0	0	0
Investment Earnings		481,886	0	2,973	0
Special Assessments		0	0	0	0
Fines and Forfeitures		43,966	0	16,360	0
Donations and Contributions		0	0	0	0
All Other Revenue		623,821	 164,019	 99,108	 20,889
Total Revenue		18,571,133	 5,168,276	 5,415,976	 3,183,886
Expenditures:					
Current:					
General Government:					
Legislative and Executive		6,509,064	0	0	0
Judicial		2,243,384	0	0	0
Public Safety		5,018,209	0	0	0
Public Works		134,083	0	5,023,420	0
Health		207,923	0	0	0
Human Services		621,768	5,004,943	0	3,624,407
Intergovernmental		0	0	0	0
Capital Outlay		331,407	0	0	0
Debt Service:					
Principal Retirement		33,375	0	165,841	0
Interest and Fiscal Charges		2,370	0	8,218	0
Total Expenditures		15,101,583	5,004,943	5,197,479	3,624,407
Excess (Deficiency) of Revenues					
Over (Under) Expenditures		3,469,550	163,333	218,497	(440,521)
Other Financing Sources (Uses):					
Ohio Public Works Commission Loan		0	0	0	0
Transfers In		55,504	125,871	0	0
Transfers Out		(1,586,502)	 (232,413)	 0	 0
Total Other Financing Sources (Uses)		(1,530,998)	(106,542)	0	0
Net Change in Fund Balances		1,938,552	56,791	218,497	(440,521)
Fund Balances at Beginning of Year		4,746,138	2,017,137	1,665,530	253,362
Increase (Decrease) in Inventory		(71)	 0	51,616	0
Fund Balances End of Year	\$	6,684,619	\$ 2,073,928	\$ 1,935,643	\$ (187,159)

D	evelopment	Other Governmental	Total Governmental
]	Disabilities	Funds	Funds
\$	4,134,696	\$ 3,815,384	\$ 21,957,430
	4,448,263	4,644,021	23,959,033
	0	2,037,704	4,046,601
	0	253,717	256,970
	0	9,078	493,937
	0	6,429	6,429
	0	110,375	170,701
	300,633	175,000	475,633
	250,088	528,730	1,686,655
	9,133,680	11,580,438	53,053,389
			_
	0	999,953	
	0	278,623	
	0	2,892,156	
	0	8,700	
	0	341,976	*
	8,484,960	3,318,594	
	0	2,249,678	
	0	2,319,243	2,650,650
	0	1,127,661	1,326,877
	0	232,612	243,200
	8,484,960	13,769,196	51,182,568
	648,720	(2,188,758	1,870,821
	0	450,000	450,000
	0	1,602,736	1,784,111
	0	0	
	0	2,052,736	415,196
	648,720	(136,022	2,286,017
	13,948,887	8,295,399	30,926,453
	0	0	51,545
\$	14,597,607	\$ 8,159,377	\$ 33,264,015

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, 2018

Net Change in Fund Balances - Total Governmental Funds	\$	2,286,017
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.	0.40	
Capital Outlay 3,861 Depreciation Expense (3,469	*	391,078
<u> </u>	,,,,,,,,,	371,076
Governmental Funds only report the disposal of assets to the extent proceeds are received from sale. In the statement of activities, the loss is reported		
for each disposal.		(141,301)
Deviance in the statement of estimates that do not marrial exposed financial		, , ,
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		1,300,955
Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports		
these amounts as deferred outflows.		2,382,948
Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities.		(3,978,244)
Except for amounts reported as deferred inflows/outflows, changes in the		
net OPEB liability are reported as OPEB expense in the statement of activities.		(984,782)
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.		
	0,000)	
	9,000	
1 2	3,661	
1 3	5,000	
Capital Lease Principal Payment 199	9,216	876,877
		(Continued)

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.		(4,352)
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	(80,612)	
Change in Inventory	51,545	
Amortization of Bond Premium	20,813	
Amortization of Loss on Refunding	(40,275)	(48,529)
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.	_	(578,722)

1,501,945

See accompanying notes to the basic financial statements

Change in Net Position of Governmental Activities

Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) General Fund For the Year Ended December 31, 2018

	Or	iginal Budget	F	inal Budget	Actual	Fi	riance with nal Budget Positive Negative)
Revenues:		,					
Taxes	\$	12,166,000	\$	12,166,000	\$ 12,710,511	\$	544,511
Intergovernmental Revenues		2,173,196		2,371,056	2,538,665		167,609
Charges for Services		1,458,264		1,458,264	1,474,174		15,910
Licenses and Permits		4,100		4,100	3,258		(842)
Investment Earnings		290,000		290,000	605,961		315,961
Fines and Forfeitures		76,000		76,000	44,007		(31,993)
All Other Revenues		421,526		419,557	646,418		226,861
Total Revenues		16,589,086		16,784,977	18,022,994		1,238,017
Expenditures:					_		
Current:							
General Government - Legislative and Executive:		7,255,920		7,083,878	6,607,733		476,145
General Government - Judicial		2,110,413		2,135,639	2,045,797		89,842
Public Safety		5,169,918		5,188,928	5,152,722		36,206
Public Works		232,670		232,981	134,070		98,911
Health		212,620		222,528	210,095		12,433
Human Services		696,804		699,804	670,381		29,423
Capital Outlay		407,467		403,101	348,829		54,272
Total Expenditures		16,085,812		15,966,859	 15,169,627		797,232
Excess (Deficiency) of							
Revenues Over (Under) Expenditures		503,274		818,118	2,853,367		2,035,249
Other Financing Sources (Uses):							
Other Financing Uses		(165,889)		(165,889)	(111,973)		53,916
Transfers In		150,000		150,000	123,100		(26,900)
Transfers Out		(955,871)		(2,042,127)	(1,496,194)		545,933
Advances In		0		0	154,300		154,300
Advances Out		0	_	(1,503)	 0		1,503
Total Other Financing Sources (Uses)		(971,760)		(2,059,519)	 (1,330,767)		728,752
Net Change in Fund Balance		(468,486)		(1,241,401)	1,522,600		2,764,001
Fund Balance at Beginning of Year		2,927,086		2,927,086	2,927,086		0
Prior Year Encumbrances		601,616		601,616	 601,616		0
Fund Balance at End of Year	\$	3,060,216	\$	2,287,301	\$ 5,051,302	\$	2,764,001

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, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 3,600,000	\$ 3,600,000	\$ 4,269,081	\$ 669,081
Charges for Services	0	0	96,891	96,891
All Other Revenues	351,180	351,180	106,233	(244,947)
Total Revenues	3,951,180	3,951,180	4,472,205	521,025
Expenditures:				
Human Services	6,447,591	6,365,178	5,720,758	644,420
Total Expenditures	6,447,591	6,365,178	5,720,758	644,420
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(2,496,411)	(2,413,998)	(1,248,553)	1,165,445
Other Financing Sources (Uses):				
Transfers In	1,332,684	1,332,684	125,871	(1,206,813)
Transfers Out	(150,000)	(232,413)	(232,413)	0
Total Other Financing Sources (Uses)	1,182,684	1,100,271	(106,542)	(1,206,813)
Net Change in Fund Balance	(1,313,727)	(1,313,727)	(1,355,095)	(41,368)
Fund Balance at Beginning of Year	1,667,367	1,667,367	1,667,367	0
Prior Year Encumbrances	357,907	357,907	357,907	0
Fund Balance at End of Year	\$ 711,547	\$ 711,547	\$ 670,179	\$ (41,368)

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, 2018

	Original Budget		Final Budget		Actual		Variance with Final Budget Positive (Negative)	
Revenues:								
Intergovernmental Revenues	\$	5,040,000	\$	5,040,000	\$	5,251,849	\$	211,849
Charges for Services		4,000		4,000		14,600		10,600
Investment Earnings		3,000		3,000		783		(2,217)
Fines and Forfeitures		9,000		9,000		17,664		8,664
All Other Revenues		15,500		15,500		98,808		83,308
Total Revenues		5,071,500		5,071,500		5,383,704		312,204
Expenditures:								
Public Works		5,351,636		5,701,170		5,460,114		241,056
Total Expenditures		5,351,636		5,701,170		5,460,114		241,056
Excess (Deficiency) of								
Revenues Over (Under) Expenditures		(280,136)		(629,670)		(76,410)		553,260
Fund Balance at Beginning of Year		1,017,409		1,017,409		1,017,409		0
Prior Year Encumbrances		280,135		280,135		280,135		0
Fund Balance at End of Year	\$	1,017,408	\$	667,874	\$	1,221,134	\$	553,260

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, 2018

	Original Budget Final Budget Actual		Variance with Final Budget Positive (Negative)			
Revenues:						
Taxes	\$	995,000	\$ 995,000	\$ 970,908	\$	(24,092)
Intergovernmental Revenues		57,997	1,171,834	2,202,602		1,030,768
Charges for Services		1,200,000	1,200,000	65,580		(1,134,420)
All Other Revenues		17,455	 17,455	21,037		3,582
Total Revenues		2,270,452	 3,384,289	 3,260,127		(124,162)
Expenditures:						
Human Services		2,851,144	 3,964,981	 3,691,938		273,043
Total Expenditures		2,851,144	 3,964,981	 3,691,938		273,043
Excess (Deficiency) of						
Revenues Over (Under) Expenditures		(580,692)	(580,692)	(431,811)		148,881
Net Change in Fund Balance		(580,692)	(580,692)	(431,811)		148,881
Fund Balance at Beginning of Year		749,080	749,080	749,080		0
Prior Year Encumbrances		46,144	 46,144	 46,144		0
Fund Balance at End of Year	\$	214,532	\$ 214,532	\$ 363,413	\$	148,881

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, 2018

	Original Budget		Final Budget		Actual		Variance with Final Budget Positive (Negative)	
Revenues:								
Taxes	\$	4,100,000	\$	4,100,000	\$	4,147,349	\$	47,349
Intergovernmental Revenues		4,185,958		4,185,958		4,440,050		254,092
All Other Revenues		353,000		353,000		259,240		(93,760)
Donations and Contributions		3,000		3,000		300,633		297,633
Total Revenues		8,641,958		8,641,958		9,147,272		505,314
Expenditures:								
Human Services		9,746,459		9,746,460		8,898,408		848,052
Total Expenditures		9,746,459		9,746,460		8,898,408		848,052
Excess (Deficiency) of								
Revenues Over (Under) Expenditures		(1,104,501)		(1,104,502)		248,864		1,353,366
Other Financing Sources (Uses):								
Transfers Out		0		(50,000)		0		50,000
Total Other Financing Sources (Uses)		0		(50,000)		0		50,000
Net Change in Fund Balance		(1,104,501)		(1,154,502)		248,864		1,403,366
Fund Balance at Beginning of Year		7,879,699		7,879,699		7,879,699		0
Prior Year Encumbrances		6,565		6,565		6,565		0
Fund Balance at End of Year	\$	6,781,763	\$	6,731,762	\$	8,135,128	\$	1,403,366



Statement of Net Position Proprietary Funds December 31, 2018

	Business-	Governmental Activities-		
	Sewer District	Landfill	Total	Internal Service Fund
Assets:				
Current Assets:				
Cash and Cash Equivalents	\$ 3,223,727	\$ 75,940	\$ 3,299,667	\$ 1,631,891
Cash and Cash Equivalents in Segregated Accounts	718	0	718	0
Cash and Cash Equivalents with Fiscal Agent	0	0	0	61,265
Receivables:				
Accounts	323,778	0	323,778	63,223
Interest	0	0	0	3,052
Inventory of Supplies	83,497	0	83,497	0
Prepaid Items	9,782	0	9,782	0
Total Current Assets	3,641,502	75,940	3,717,442	1,759,431
Noncurrent Assets:				
Capital Assets not Being Depreciated	204,025	143,164	347,189	0
Capital Assets being Depreciated, net	11,393,650	0	11,393,650	0
Total Noncurrent Assets	11,597,675	143,164	11,740,839	0
Total Assets	15,239,177	219,104	15,458,281	1,759,431
Deferred Outflows of Resources:				
Deferred Charge on Refunding	28,658	0	28,658	0
Pension	118,711	0	118,711	0
OPEB	24,674	0	24,674	0
Total Deferred Outflows of Resources	172,043	0	172,043	0
Liabilities:				
Current Liabilities:				
Accounts Payable	138,790	0	138,790	0
Accrued Wages and Benefits	20,786	0	20,786	0
Intergovernmental Payable	6,108	0	6,108	0
Claims Payable	0	0	0	645,571
Accrued Interest Payable	21,919	0	21,919	0
Compensated Absences - Current	24,282	0	24,282	0
General Obligation Bonds - Current	350,000	0	350,000	0
OWDA Loans Payable - Current	28,586	0	28,586	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	620,711	85,175	705,886	645,571

	Business-Type Activities - Enterprise Funds						Governmenta Activities-	
	Sev	wer District		Landfill		Total	Inte	rnal Service Fund
Noncurrent Liabilities								
Compensated Absences Payable		15,075		0		15,075		0
General Obligation Bonds Payable		4,586,256		0		4,586,256		0
OWDA Loans Payable		809,588		0		809,588		0
OPWC Loans Payable		710,629		0		710,629		0
Landfill Postclosure Care Liability		0		356,310		356,310		0
Net Pension Liability		486,615		0		486,615		0
Net OPEB Liability		335,294		0		335,294		0
Total Noncurrent Liabilities		6,943,457		356,310		7,299,767		0
Total Liabilities		7,564,168		441,485		8,005,653		645,571
Deferred Inflows of Resources:								
Pension		114,853		0		114,853		0
OPEB		24,977		0		24,977		0
Total Deferred Inflows of Resources		139,830		0		139,830		0
Net Position:								
Net Investment in Capital Assets		5,111,034		143,164		5,254,198		0
Unrestricted		2,596,188		(365,545)		2,230,643		1,113,860
Total Net Position	\$	7,707,222	\$	(222,381)	\$	7,484,841	\$	1,113,860
A.F. a. a. a. G. a.d. File Give 1								
Adjustment to reflect the consolidation of internal								
service fund activities related to enterprise funds.						(27,785)		
Total Net Position of Business Type Activities					\$	7,457,056		

See accompanying notes to the basic financial statements



Statement of Revenues, Expenses and Changes in Fund Net Position Proprietary Funds For the Year Ended December 31, 2018

	Business-Type Activities - Enterprise Funds					Governmental Activities-		
	Sev	wer District		Landfill		Total	Inte	rnal Service Fund
Operating Revenues:								
Charges for Services	\$	2,229,585	\$	0	\$	2,229,585	\$	5,873,356
Other Operating Revenue		21,231		0		21,231		0
Total Operating Revenues		2,250,816		0		2,250,816		5,873,356
Operating Expenses:								
Personal Services		738,152		0		738,152		0
Contractual Services		860,834		0		860,834		804,923
Materials and Supplies		276,841		0		276,841		0
Depreciation		341,643		0		341,643		0
Other Operating Expenses		29,099		3,842		32,941		0
Health Insurance Claims		0		0		0		5,746,585
Total Operating Expenses		2,246,569		3,842		2,250,411		6,551,508
Operating Income (Loss)		4,247		(3,842)		405		(678,152)
Nonoperating Revenue (Expenses):								
Intergovernmental Grants		150,000		0		150,000		0
Investment Earnings		55,504		0		55,504		30,659
Interest Expense		(156,048)		0		(156,048)		0
Other Nonoperating Revenue		0		0		0		48,377
Other Nonoperating Expense		0		0		0		(113)
Total Nonoperating Revenues (Expenses)		49,456		0		49,456		78,923
Income (Loss) Before Contributions and Transfers		53,703		(3,842)		49,861		(599,229)
Capital Contributions - Tap in Fees		94,032		0		94,032		0
Transfers In		0		90,308		90,308		0
Transfers Out		(55,504)		0		(55,504)		0
Change in Net Position		92,231		86,466		178,697		(599,229)
Net Position (Deficit) Beginning of Year, Restated		7,614,991		(308,847)		7,306,144		1,713,089
Net Position (Deficit) End of Year	\$	7,707,222	\$	(222,381)	\$	7,484,841	\$	1,113,860
Change in Net Position of Enterprise Funds					\$	178,697		
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds. Change in Net Position of Business Type Activities					\$	(20,507) 158,190		

Statement of Cash Flows Proprietary Funds For the Year Ended December 31, 2018

Cash Received from Interfund Services 0 0 0 5.873.3 Cash Payments to Suppliers for Goods and Services (1,067,410) (90,308) (1,157,718) (805,0 Cash Payments to Employees for Service (689,318) 0 0 689,318) Cash Payments for Claims 0 0 0 0 269,1 Cash From Other Sources 0 0 0 0 269,1 Net Cash Provided (Used) for Operating Activities 521,253 (90,308) 430,945 (339,1 Cash Flows from Noncapital and Related Financing Activities 0 90,308 90,308 17 Transfers In Transfers Out (55,504) 0 (55,504) 0 (55,504) 0 (55,504) 0 (55,504) 0 (55,504) 0 (55,504) 0 (55,504) 0 (55,504) 0 150,000 0 184,804 0 184,804 0 184,804 0 184,804 0 184,804 0 184,804 0 184,804 0 184,804 0					Governmental Activities -
Cash Flows from Operating Activities: S.2,277,981 S0 \$2,277,981 Cash Received from Customers \$2,277,981 \$0 \$2,277,981 Cash Received from Interfund Services \$0 \$0 \$0 \$5,873,3 \$2,873,3					
Cash Flows from Operating Activities: S2,277,981 S0 S2,277,981 Cash Received from Interfrug Services 0 0 0 0 5,873,3		Sewer			Service
Cash Received from Customers \$2,277,981 \$0 \$2,277,981 Cash Received from Interfund Services 0 0 0 \$5,873,3 Cash Payments to Suppliers for Goods and Services (1,067,410) (90,308) (1,157,718) (805,0 Cash Payments for Claims 0 0 0 0 (5,676,6 Cash Prom Other Sources 0 0 0 0 26,91 Net Cash Provided (Used) for Operating Activities \$521,253 (90,308) 430,945 (339,1 Cash Flows from Noncapital and Related Financing Activities Transfers Out (55,504) 0 (55,504) Intergovermmental Grants 150,000 0 150,000 Net Cash Provided by 150,000 0 150,000 Nocapital and Related Financing Activities 94,496 90,308 184,804 Cash Flows from Capital and Related Financing Activities Contributed Capital from Tap-In Fees 94,032 0 94,032 Acquisition of Capital Assets (53,675) 0 (53,675) Pri		District	Landfill	Totals	Fund
Cash Received from Interfund Services 0 0 0 5,873,3 Cash Payments to Suppliers for Goods and Services (1,067,410) (90,308) (1,157,718) (805,0 Cash Payments to Employees for Service (689,318) 0 0 0 (689,318) Cash Payments for Claims 0 0 0 0 26,61 Cash Prom Other Sources 0 0 0 0 26,91 Net Cash Provided (Used) for Operating Activities 521,253 (90,308) 430,945 (339,1 Cash Flows from Noncapital and Related Financing Activities: Transfers Out 0 90,308 90,308 Transfers Out (55,504) 0 90,308 90,308 90,308 Net Cash Provided by 0 0 150,000 0 150,000 Net Cash Provided by 0 0 90,308 184,804 Cash Flows from Capital and Related Financing Activities: 2 40,32 0 94,032 Cash Flows from Capital and Related Financing Activities: (33,675) 0 (55,675)	Cash Flows from Operating Activities:				
Cash Payments to Suppliers for Goods and Services (1,067,410) (99,308) (1,157,718) (805,00) Cash Payments to Employees for Service (689,318) 0 (689,318) 0 (689,318) 0 0 0 0 0 0 0 0 269,1 0 0 0 0 269,1 0 0 0 0 269,1 0 0 0 0 269,1 0 0 0 0 269,1 0 0 0 0 269,1 0 0 0 269,1 0 0 0 269,1 0 0 269,1 0 0 269,1 0 0 269,1 0 0 269,1 0 0 269,1 0 1 48,62	Cash Received from Customers	\$2,277,981	\$0	\$2,277,981	\$0
Cash Payments to Employees for Service (689,318) 0 (689,318) Cash Payments for Claims 0 0 0 0 269,1 Cash From Other Sources 0 0 0 0 269,1 Net Cash Provided (Used) for Operating Activities 521,253 (90,308) 430,945 (339,1 Cash Flows from Noncapital and Related Financing Activities: Transfers Out 0 90,308 90,308 1 Intergovernmental Grants 150,000 0 150,000 Net Cash Provided by 150,000 0 150,000 Noncapital and Related Financing Activities 94,496 90,308 184,804 Cash Flows from Capital and Related Financing Activities: Contributed Capital from Tap-In Fees 94,032 0 94,032 Acquisition of Capital Assets (53,675) 0 (53,675) Principal Paid on Ohio Water Development Loan Payable (13,988) 0 (13,988) Principal Paid on Ohio Water Development Loan Payable (15,120) 0 (147,769) Principal Paid on Debt	Cash Received from Interfund Services	0	0	0	5,873,356
Cash Payments for Claims	Cash Payments to Suppliers for Goods and Services	(1,067,410)	(90,308)	(1,157,718)	(805,036)
Cash From Other Sources 0 0 0 269.1 Net Cash Provided (Used) for Operating Activities 521.253 (90,308) 430,945 (339.1) Cash Flows from Noncapital and Related Financing Activities:	Cash Payments to Employees for Service	(689,318)	0	(689,318)	0
Net Cash Provided (Used) for Operating Activities 521,253 (90,308) 430,945 (339,14	Cash Payments for Claims	0	0	0	(5,676,673)
Cash Flows from Noncapital and Related Financing Activities: Transfers In 0 90,308 90,308 Transfers Out (55,504) 0 (55,504) Intergovernmental Grants 150,000 0 150,000 Net Cash Provided by Noncapital and Related Financing Activities 94,496 90,308 184,804 Cash Flows from Capital and Related Financing Activities: Contributed Capital from Tap-In Fees 94,032 0 94,032 Acquisition of Capital Assets (53,675) 0 (53,675) Principal Paid on Ohio Water Development Loan Payable (13,988) 0 (13,988) Principal Paid on Ohio Public Works Commission Loan Payable (15,120) 0 (15,120) Principal Paid on General Obligation Bonds Payable (350,000) 0 (350,000) Interest Paid on Debt (147,769) 0 (147,769) Net Cash Used for Capital and Related Financing Activities (486,520) 0 (486,520) Cash Flows from Investing Activities 55,504 0 55,504 29,2 Net Cash Provided by Inv	Cash From Other Sources	0	0	0	269,188
Transfers In 0 90,308 90,308 Transfers Out (55,504) 0 (55,504) Intergovernmental Grants 150,000 0 150,000 Net Cash Provided by 150,000 0 150,000 Noncapital and Related Financing Activities 94,496 90,308 184,804 Cash Flows from Capital and Related Financing Activities: Contributed Capital from Tap-In Fees 94,032 0 94,032 Acquisition of Capital Assets (53,675) 0 (33,675) Principal Paid on Chio Water Development Loan Payable (13,988) 0 (13,988) Principal Paid on Ohio Public Works Commission Loan Payable (15,120) 0 (15,120) Principal Paid on Debt (147,769) 0 (147,769) Net Cash Used for Capital and Related Financing Activities (486,520) 0 (486,520) Net Cash Used for Capital and Related Financing Activities (486,520) 0 (486,520) Cash Flows from Investing Activities 55,504 0 55,504 29,2 Net Cash Provided by Investing Activ	Net Cash Provided (Used) for Operating Activities	521,253	(90,308)	430,945	(339,165)
Transfers Out (55,504) 0 (55,504) Intergovernmental Grants 150,000 0 150,000 Net Cash Provided by 94,496 90,308 184,804 Cash Flows from Capital and Related Financing Activities: 94,496 90,308 184,804 Cash Flows from Capital Assets 94,032 0 94,032 Acquisition of Capital Assets (53,675) 0 (53,675) Principal Paid on Ohio Water Development Loan Payable (13,988) 0 (13,988) Principal Paid on Ohio Public Works Commission Loan Payable (15,120) 0 (15,120) Principal Paid on General Obligation Bonds Payable (350,000) 0 (350,000) Interest Paid on Debt (147,769) 0 (147,769) Net Cash Used for Capital and Related Financing Activities (486,520) 0 (486,520) Net Cash Flows from Investing Activities 55,504 0 55,504 29,2 Net Cash Provided by Investing Activities 55,504 0 55,504 29,2 Net Increase (Decrease) in Cash and Cash Equivalents at End of Year <td< td=""><td>Cash Flows from Noncapital and Related Financing Activities:</td><td></td><td></td><td></td><td></td></td<>	Cash Flows from Noncapital and Related Financing Activities:				
Intergovernmental Grants	Transfers In	0	90,308	90,308	0
Net Cash Provided by Noncapital and Related Financing Activities 94,496 90,308 184,804	Transfers Out	(55,504)	0	(55,504)	0
Noncapital and Related Financing Activities 94,496 90,308 184,804	Intergovernmental Grants	150,000	0	150,000	0
Cash Flows from Capital and Related Financing Activities: Contributed Capital from Tap-In Fees 94,032 0 94,032 Acquisition of Capital Assets (53,675) 0 (53,675) Principal Paid on Ohio Water Development Loan Payable (13,988) 0 (13,988) Principal Paid on Ohio Public Works Commission Loan Payable (15,120) 0 (15,120) Principal Paid on General Obligation Bonds Payable (350,000) 0 (350,000) Interest Paid on Debt (147,769) 0 (147,769) Net Cash Used for Capital and Related Financing Activities (486,520) 0 (486,520) Cash Flows from Investing Activities: Receipts of Interest 55,504 0 55,504 29,2 Receipts of Interest 55,504 0 55,504 29,2 Net Cash Provided by Investing Activities 55,504 0 55,504 29,2 Net Cash Provided by Investing Activities 55,504 0 55,504 29,2 Net Cash Equivalents at Beginning of Year 3,039,712 75,940 3,115,652 2,003,0	Net Cash Provided by				
Contributed Capital from Tap-In Fees 94,032 0 94,032 Acquisition of Capital Assets (53,675) 0 (53,675) Principal Paid on Ohio Water Development Loan Payable (13,988) 0 (13,988) Principal Paid on Ohio Public Works Commission Loan Payable (15,120) 0 (15,120) Principal Paid on General Obligation Bonds Payable (350,000) 0 (350,000) Interest Paid on Debt (147,769) 0 (147,769) Net Cash Used for Capital and Related Financing Activities (486,520) 0 (486,520) Cash Flows from Investing Activities: Secipts of Interest 55,504 0 55,504 29,2 Net Cash Provided by Investing Activities 55,504 0 55,504 29,2 Net Increase (Decrease) in Cash and Cash Equivalents 184,733 0 184,733 309,9 Cash and Cash Equivalents at End of Year 3,039,712 75,940 3,115,652 2,003,0 Reconciliation of Cash and Sast Equivalents per Statement of Net Position: S3,223,727 \$75,940 \$3,299,667 \$1,631,8	Noncapital and Related Financing Activities	94,496	90,308	184,804	0
Acquisition of Capital Assets	Cash Flows from Capital and Related Financing Activities:				
Principal Paid on Ohio Water Development Loan Payable (13,988) 0 (13,988) Principal Paid on Ohio Public Works Commission Loan Payable (15,120) 0 (15,120) Principal Paid on General Obligation Bonds Payable (350,000) 0 (350,000) Interest Paid on Debt (147,769) 0 (147,769) Net Cash Used for Capital and Related Financing Activities (486,520) 0 (486,520) Receipts of Interest 55,504 0 55,504 29,2 Net Cash Provided by Investing Activities 55,504 0 55,504 29,2 Net Increase (Decrease) in Cash and Cash Equivalents 184,733 0 184,733 (309,9) Cash and Cash Equivalents at Beginning of Year 3,039,712 75,940 3,115,652 2,003,0 Cash and Cash Equivalents at End of Year \$3,224,445 \$75,940 \$3,300,385 \$1,693,1 Reconciliation of Cash and Cash Equivalents \$3,223,727 \$75,940 \$3,299,667 \$1,631,8 Cash and Cash Equivalents with Fiscal Agent 718 0 718 61,2	Contributed Capital from Tap-In Fees	94,032	0	94,032	0
Principal Paid on Ohio Public Works Commission Loan Payable (15,120) 0 (15,120) Principal Paid on General Obligation Bonds Payable (350,000) 0 (350,000) Interest Paid on Debt (147,769) 0 (147,769) Net Cash Used for Capital and Related Financing Activities (486,520) 0 (486,520) Cash Flows from Investing Activities: S55,504 0 55,504 29,2 Net Cash Provided by Investing Activities 55,504 0 55,504 29,2 Net Increase (Decrease) in Cash and Cash Equivalents 184,733 0 184,733 (309,9) Cash and Cash Equivalents at Beginning of Year 3,039,712 75,940 3,115,652 2,003,0 Cash and Cash Equivalents at End of Year \$3,224,445 \$75,940 \$3,300,385 \$1,693,1 Cash Equivalents per Statement of Net Position: Cash Equivalents \$3,223,727 \$75,940 \$3,299,667 \$1,631,8 Cash and Cash Equivalents with Fiscal Agent 718 0 718 61,2	Acquisition of Capital Assets	(53,675)	0	(53,675)	0
Principal Paid on General Obligation Bonds Payable (350,000) 0 (350,000) Interest Paid on Debt (147,769) 0 (147,769) Net Cash Used for Capital and Related Financing Activities (486,520) 0 (486,520) Cash Flows from Investing Activities: Stype Cash Flows from Investing Activities: </td <td>Principal Paid on Ohio Water Development Loan Payable</td> <td>(13,988)</td> <td>0</td> <td>(13,988)</td> <td>0</td>	Principal Paid on Ohio Water Development Loan Payable	(13,988)	0	(13,988)	0
Interest Paid on Debt	Principal Paid on Ohio Public Works Commission Loan Payable	(15,120)	0	(15,120)	0
Net Cash Used for Capital and Related Financing Activities (486,520) 0 (486,520) Cash Flows from Investing Activities: Seceipts of Interest 55,504 0 55,504 29,2 Net Cash Provided by Investing Activities 55,504 0 55,504 29,2 Net Increase (Decrease) in Cash and Cash Equivalents 184,733 0 184,733 (309,9) Cash and Cash Equivalents at Beginning of Year 3,039,712 75,940 3,115,652 2,003,0 Cash and Cash Equivalents at End of Year \$3,224,445 \$75,940 \$3,300,385 \$1,693,1 Reconciliation of Cash and Cash Equivalents per Statement of Net Position: S3,223,727 \$75,940 \$3,299,667 \$1,631,8 Cash and Cash Equivalents with Fiscal Agent 718 0 718 61,2	Principal Paid on General Obligation Bonds Payable	(350,000)	0	(350,000)	0
Related Financing Activities (486,520) 0 (486,520) Cash Flows from Investing Activities: 8 8 29,2 Receipts of Interest Net Cash Provided by Investing Activities 55,504 0 55,504 29,2 Net Cash Provided by Investing Activities 184,733 0 184,733 (309,9) Cash and Cash Equivalents at Beginning of Year 3,039,712 75,940 3,115,652 2,003,0 Cash and Cash Equivalents at End of Year \$3,224,445 \$75,940 \$3,300,385 \$1,693,1 Reconciliation of Cash and Cash Equivalents per Statement of Net Position: Cash and Cash Equivalents \$3,223,727 \$75,940 \$3,299,667 \$1,631,8 Cash and Cash Equivalents with Fiscal Agent 718 0 718 61,2	Interest Paid on Debt	(147,769)	0	(147,769)	0
Cash Flows from Investing Activities: Receipts of Interest 55,504 0 55,504 29,2 Net Cash Provided by Investing Activities 55,504 0 55,504 29,2 Net Increase (Decrease) in Cash and Cash Equivalents 184,733 0 184,733 (309,9) Cash and Cash Equivalents at Beginning of Year 3,039,712 75,940 3,115,652 2,003,0 Cash and Cash Equivalents at End of Year \$3,224,445 \$75,940 \$3,300,385 \$1,693,1 Reconciliation of Cash and Cash Equivalents per Statement of Net Position: Cash and Cash Equivalents \$3,223,727 \$75,940 \$3,299,667 \$1,631,8 Cash and Cash Equivalents with Fiscal Agent 718 0 718 61,2	Net Cash Used for Capital and	_	_		
Receipts of Interest 55,504 0 55,504 29,2 Net Cash Provided by Investing Activities 55,504 0 55,504 29,2 Net Increase (Decrease) in Cash and Cash Equivalents 184,733 0 184,733 (309,9 Cash and Cash Equivalents at Beginning of Year 3,039,712 75,940 3,115,652 2,003,0 Cash and Cash Equivalents at End of Year \$3,224,445 \$75,940 \$3,300,385 \$1,693,1 Reconciliation of Cash and Cash Equivalents per Statement of Net Position: Cash and Cash Equivalents \$3,223,727 \$75,940 \$3,299,667 \$1,631,8 Cash and Cash Equivalents with Fiscal Agent 718 0 718 61,2	Related Financing Activities	(486,520)	0	(486,520)	0
Net Cash Provided by Investing Activities 55,504 0 55,504 29,2 Net Increase (Decrease) in Cash and Cash Equivalents 184,733 0 184,733 (309,9 Cash and Cash Equivalents at Beginning of Year 3,039,712 75,940 3,115,652 2,003,0 Cash and Cash Equivalents at End of Year \$3,224,445 \$75,940 \$3,300,385 \$1,693,1 Reconciliation of Cash and Cash Equivalents per Statement of Net Position: Cash and Cash Equivalents \$3,223,727 \$75,940 \$3,299,667 \$1,631,8 Cash and Cash Equivalents with Fiscal Agent 718 0 718 61,2	Cash Flows from Investing Activities:				
Net Increase (Decrease) in Cash and Cash Equivalents 184,733 0 184,733 (309,9) Cash and Cash Equivalents at Beginning of Year 3,039,712 75,940 3,115,652 2,003,0 Cash and Cash Equivalents at End of Year \$3,224,445 \$75,940 \$3,300,385 \$1,693,1 Reconciliation of Cash and Cash Equivalents per Statement of Net Position: Cash and Cash Equivalents \$3,223,727 \$75,940 \$3,299,667 \$1,631,8 Cash and Cash Equivalents with Fiscal Agent 718 0 718 61,2	-	55,504		55,504	29,225
Cash and Cash Equivalents at Beginning of Year 3,039,712 75,940 3,115,652 2,003,0 Cash and Cash Equivalents at End of Year \$3,224,445 \$75,940 \$3,300,385 \$1,693,1 Reconciliation of Cash and Cash Equivalents per Statement of Net Position: Cash and Cash Equivalents \$3,223,727 \$75,940 \$3,299,667 \$1,631,8 Cash and Cash Equivalents with Fiscal Agent 718 0 718 61,2	Net Cash Provided by Investing Activities	55,504	0	55,504	29,225
Cash and Cash Equivalents at End of Year \$3,224,445 \$75,940 \$3,300,385 \$1,693,1 Reconciliation of Cash and Cash Equivalents per Statement of Net Position: Cash and Cash Equivalents \$3,223,727 \$75,940 \$3,299,667 \$1,631,8 Cash and Cash Equivalents with Fiscal Agent 718 0 718 61,2	· · · · · · · · · · · · · · · · · · ·		0	184,733	(309,940)
Reconciliation of Cash and Cash Equivalents per Statement of Net Position: \$3,223,727 \$75,940 \$3,299,667 \$1,631,8 Cash and Cash Equivalents with Fiscal Agent 718 0 718 61,2	Cash and Cash Equivalents at Beginning of Year	3,039,712	75,940	3,115,652	2,003,096
Cash Equivalents per Statement of Net Position: Cash and Cash Equivalents \$3,223,727 \$75,940 \$3,299,667 \$1,631,8 Cash and Cash Equivalents with Fiscal Agent 718 0 718 61,2	Cash and Cash Equivalents at End of Year	\$3,224,445	\$75,940	\$3,300,385	\$1,693,156
Cash and Cash Equivalents \$3,223,727 \$75,940 \$3,299,667 \$1,631,8 Cash and Cash Equivalents with Fiscal Agent 718 0 718 61,2	Reconciliation of Cash and				
Cash and Cash Equivalents with Fiscal Agent 718 0 718 61,2	Cash Equivalents per Statement of Net Position:				
· · · · · · · · · · · · · · · · · · ·	Cash and Cash Equivalents	\$3,223,727	\$75,940	\$3,299,667	\$1,631,891
· · · · · · · · · · · · · · · · · · ·	Cash and Cash Equivalents with Fiscal Agent	718	0	718	61,265
TIPE 1 TIPE 1	Cash and Cash Equivalents at End of Year	\$3,224,445	\$75,940	\$3,300,385	\$1,693,156

(Continued)

Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) for Operating Activities: Depreciation Expense 341,643 0 341,643 0 269,188 Miscellaneous Nonoperating Revenue 0 0 0 0 0 0 (113) Changes in Assets, Deferred Outflows of Resources, Liabilities and Deferred Inflows of Resources: Decrease in Accounts Receivable 27,165 0 27,165 0 Decrease in Inventory 5,284 0 5,284 0 Increase in Prepaid Items (3,599) 0 (3,599) 0 Decrease Deferred Outflows-Pension 159,843 0 159,843 0 Increase Deferred Outflows-OPEB (20,550) 0 (20,550) 0 Increase in Accounts Payable 93,263 0 93,263 0 Increase in Accrued Wages and Benefits 3,378 0 3,378 0 Decrease in Intergovernmental Payable (2,128) 0 (2,128) 0 Increase in Claims Payable 0 0 (86,466) (86,466) 0 Decrease in Intergovernmental Payable 0 0 (2,128) 0 Increase in Compensated Absences 8,686 0 8,686 0 Increase in Net Pension Liability (241,600) 0 (241,600) 0 Increase in Net OPEB Liability 15,659 0 104,985 0 Increase in Deferred Inflows-OPEB 24,977 0 24,977 0 Total Adjustments 517,006 (86,466) 430,540 338,987		Business Typ	e Activities - Enterpris	se Funds	Governmental Activities - Internal
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) for Operating Activities: S4,247 (\$3,842) \$405 (\$678,152 Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) for Operating Activities: S4,247 (\$3,842) \$405 (\$678,152 Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) for Operating Activities: S4,643 0		Sewer	-		Service
Provided (Used) for Operating Activities: Operating Income (Loss) S4,247 (\$3,842) \$405 (\$678,152) Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) for Operating Activities: Depreciation Expense 341,643 0 341,643 0 Miscellaneous Nonoperating Revenue 0 0 0 0 0 Miscellaneous Nonoperating Expense 0 0 0 0 0 0 Changes in Assets, Deferred Outflows of Resources, Liabilities and Deferred Inflows of Resources: Decrease in Accounts Receivable 27,165 0 27,165 0 Decrease in Inventory 5,284 0 5,284 0 Increase in Prepaid Items (3,599) 0 (3,599) 0 Decrease Deferred Outflows-Pension 159,843 0 159,843 0 Increase Deferred Outflows-OPEB (20,550) 0 (20,550) 0 Increase in Accounts Payable 93,263 0 93,263 0 Increase in Accounted Wages and Benefits 3,378 0 3,378 0 Decrease in Closure and Postclosure Care Payable 0 (86,466) (86,466) 0 Decrease in Intergovernmental Payable (2,128) 0 (2,128) 0 Increase in Compensated Absences 8,686 0 8,686 0 Increase in Net Pension Liability 15,659 0 15,659 0 Increase in Net Pension Liability 15,659 0 15,659 0 Increase in Deferred Inflows-Pension 104,985 0 104,985 0 Increase in Deferred Inflows-OPEB 24,977 0 24,977 0		District	Landfill	Totals	Fund
Operating Income (Loss) \$4,247 (\$3,842) \$405 (\$678,152) Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) for Operating Activities: 341,643 0 341,643 0 Depreciation Expense 341,643 0 0 0 269,188 Miscellaneous Nonoperating Revenue 0 0 0 0 (113) Changes in Assets, Deferred Outflows of Resources: 25,165 0 27,165 0 27,165 0 Decrease in Accounts Receivable 27,165 0 27,165 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 113, 0 0 113, 0 113, 0 113, 0 113, 0 113, 0 113, 0 121,65 0 0 0 113, 0 121,65 0 0 0 0 27,165 0 0 0 0 0	Reconciliation of Operating Income (Loss) to Net Cash				
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) for Operating Activities: Depreciation Expense Depreciation Expense 341,643 0 341,643 0 269,188 Miscellaneous Nonoperating Revenue 0 0 0 0 0 0 0 (113) Changes in Assets, Deferred Outflows of Resources, Liabilities and Deferred Inflows of Resources: Decrease in Accounts Receivable 27,165 0 27,165 0 27,165 0 5,284 0 5,284 0 5,284 0 5,284 0 159,843 0 159,843 0 159,843 0 10,000 159,843 0 10,000 159,843 0 10,000 10,	Provided (Used) for Operating Activities:				
Net Cash Provided (Used) for Operating Activities: Depreciation Expense	Operating Income (Loss)	\$4,247	(\$3,842)	\$405	(\$678,152)
Depreciation Expense 341,643 0 341,643 0 269,188	Adjustments to Reconcile Operating Income (Loss) to				
Miscellaneous Nonoperating Revenue 0 0 0 269,188 Miscellaneous Nonoperating Expense 0 0 0 0 (113) Changes in Assets, Deferred Outflows of Resources: Liabilities and Deferred Inflows of Resources: Decrease in Accounts Receivable 27,165 0 27,165 0 Decrease in Inventory 5,284 0 5,284 0 Increase in Prepaid Items (3,599) 0 (3,599) 0 Decrease Deferred Outflows-Pension 159,843 0 159,843 0 Increase Deferred Outflows-OPEB (20,550) 0 (20,550) 0 Increase in Accounts Payable 93,263 0 93,263 0 Increase in Accounts Payable 93,263 0 3,378 0 Decrease in Closure and Postclosure Care Payable 0 (86,466) (86,466) 0 Decrease in Intergovernmental Payable (2,128) 0 (2,128) 0 Increase in Closure and Postclosure Care Payable 0 0 8,686 0	Net Cash Provided (Used) for Operating Activities:				
Miscellaneous Nonoperating Revenue 0 0 0 269,188 Miscellaneous Nonoperating Expense 0 0 0 0 (113) Changes in Assets, Deferred Outflows of Resources: Liabilities and Deferred Inflows of Resources: Decrease in Accounts Receivable 27,165 0 27,165 0 Decrease in Inventory 5,284 0 5,284 0 Increase in Prepaid Items (3,599) 0 (3,599) 0 Decrease Deferred Outflows-Pension 159,843 0 159,843 0 Increase Deferred Outflows-OPEB (20,550) 0 (20,550) 0 Increase in Accounts Payable 93,263 0 93,263 0 Increase in Accounts Payable 93,263 0 3,378 0 Decrease in Closure and Postclosure Care Payable 0 (86,466) (86,466) 0 Decrease in Intergovernmental Payable (2,128) 0 (2,128) 0 Increase in Closure and Postclosure Care Payable 0 0 8,686 0	Depreciation Expense	341,643	0	341,643	0
Changes in Assets, Deferred Outflows of Resources: Liabilities and Deferred Inflows of Resources: 27,165 0 27,165 0 Decrease in Accounts Receivable 27,165 0 5,284 0 5,284 0 Decrease in Inventory 5,284 0 5,284 0 3,599) 0 (3,599) 0 Decrease Deferred Outflows-Pension 159,843 0 159,843 0 159,843 0 Increase Deferred Outflows-OPEB (20,550) 0 (20,550) 0 (20,550) 0 Increase in Accounts Payable 93,263 0 93,263 0 93,263 0 Increase in Accrued Wages and Benefits 3,378 0 3,378 0 0 3,378 0 Decrease in Closure and Postclosure Care Payable 0 (86,466) (86,466) 0 9,912 0 0 0 0 0 0		0	0	0	269,188
Liabilities and Deferred Inflows of Resources: 27,165 0 27,165 0 Decrease in Accounts Receivable 27,165 0 27,165 0 Decrease in Inventory 5,284 0 5,284 0 Increase in Prepaid Items (3,599) 0 (3,599) 0 Decrease Deferred Outflows-Pension 159,843 0 159,843 0 Increase Deferred Outflows-OPEB (20,550) 0 (20,550) 0 Increase in Accounts Payable 93,263 0 93,263 0 Increase in Accrued Wages and Benefits 3,378 0 3,378 0 Decrease in Closure and Postclosure Care Payable 0 (86,466) (86,466) 0 Decrease in Intergovernmental Payable (2,128) 0 (2,128) 0 Increase in Compensated Absences 8,686 0 8,686 0 Increase in Net Pension Liability (241,600) 0 (241,600) 0 Decrease in Net OPEB Liability 15,659 0 15,659 0 <td>Miscellaneous Nonoperating Expense</td> <td>0</td> <td>0</td> <td>0</td> <td>(113)</td>	Miscellaneous Nonoperating Expense	0	0	0	(113)
Decrease in Accounts Receivable 27,165 0 27,165 0 Decrease in Inventory 5,284 0 5,284 0 Increase in Prepaid Items (3,599) 0 (3,599) 0 Decrease Deferred Outflows-Pension 159,843 0 159,843 0 Increase Deferred Outflows-OPEB (20,550) 0 (20,550) 0 Increase in Accounts Payable 93,263 0 93,263 0 Increase in Accrued Wages and Benefits 3,378 0 3,378 0 Decrease in Closure and Postclosure Care Payable 0 (86,466) (86,466) 0 Decrease in Intergovernmental Payable (2,128) 0 (2,128) 0 Increase in Compensated Absences 8,686 0 8,686 0 Increase in Claims Payable 0 0 0 69,912 Decrease in Net Pension Liability (241,600) 0 (241,600) 0 Increase in Deferred Inflows-Pension 104,985 0 104,985 0	Changes in Assets, Deferred Outflows of Resources,				
Decrease in Inventory 5,284 0 5,284 0 Increase in Prepaid Items (3,599) 0 (3,599) 0 Decrease Deferred Outflows-Pension 159,843 0 159,843 0 Increase Deferred Outflows-OPEB (20,550) 0 (20,550) 0 Increase in Accounts Payable 93,263 0 93,263 0 Increase in Accrued Wages and Benefits 3,378 0 3,378 0 Decrease in Closure and Postclosure Care Payable 0 (86,466) (86,466) 0 Decrease in Intergovernmental Payable (2,128) 0 (2,128) 0 Increase in Compensated Absences 8,686 0 8,686 0 Increase in Claims Payable 0 0 0 69,912 Decrease in Net Pension Liability (241,600) 0 (241,600) 0 Increase in Net OPEB Liability 15,659 0 15,659 0 Increase in Deferred Inflows-Pension 104,985 0 104,985 0 Increase in Deferred Inflows-OPEB 24,977 0 24,977 0 Total Adjustments 517,006 (86,466) 430,540 338,987	Liabilities and Deferred Inflows of Resources:				
Increase in Prepaid Items (3,599) 0 (3,599) 0 Decrease Deferred Outflows-Pension 159,843 0 159,843 0 Increase Deferred Outflows-OPEB (20,550) 0 (20,550) 0 Increase in Accounts Payable 93,263 0 93,263 0 Increase in Accrued Wages and Benefits 3,378 0 3,378 0 Decrease in Closure and Postclosure Care Payable 0 (86,466) (86,466) 0 Decrease in Intergovernmental Payable (2,128) 0 (2,128) 0 Increase in Compensated Absences 8,686 0 8,686 0 Increase in Claims Payable 0 0 0 69,912 Decrease in Net Pension Liability (241,600) 0 (241,600) 0 Increase in Net OPEB Liability 15,659 0 15,659 0 Increase in Deferred Inflows-Pension 104,985 0 104,985 0 Increase in Deferred Inflows-OPEB 24,977 0 24,977 0	Decrease in Accounts Receivable	27,165	0	27,165	0
Decrease Deferred Outflows-Pension 159,843 0 159,843 0 Increase Deferred Outflows-OPEB (20,550) 0 (20,550) 0 Increase in Accounts Payable 93,263 0 93,263 0 Increase in Accrued Wages and Benefits 3,378 0 3,378 0 Decrease in Closure and Postclosure Care Payable 0 (86,466) (86,466) 0 Decrease in Intergovernmental Payable (2,128) 0 (2,128) 0 Increase in Compensated Absences 8,686 0 8,686 0 Increase in Claims Payable 0 0 0 69,912 Decrease in Net Pension Liability (241,600) 0 (241,600) 0 Increase in Net OPEB Liability 15,659 0 15,659 0 Increase in Deferred Inflows-Pension 104,985 0 104,985 0 Increase in Deferred Inflows-OPEB 24,977 0 24,977 0 Total Adjustments 517,006 (86,466) 430,540 338,987 </td <td>Decrease in Inventory</td> <td>5,284</td> <td>0</td> <td>5,284</td> <td>0</td>	Decrease in Inventory	5,284	0	5,284	0
Increase Deferred Outflows-OPEB (20,550) 0 (20,550) 0 Increase in Accounts Payable 93,263 0 93,263 0 Increase in Accrued Wages and Benefits 3,378 0 3,378 0 Decrease in Closure and Postclosure Care Payable 0 (86,466) (86,466) 0 Decrease in Intergovernmental Payable (2,128) 0 (2,128) 0 Increase in Compensated Absences 8,686 0 8,686 0 Increase in Claims Payable 0 0 0 69,912 Decrease in Net Pension Liability (241,600) 0 (241,600) 0 Increase in Net OPEB Liability 15,659 0 15,659 0 Increase in Deferred Inflows-Pension 104,985 0 104,985 0 Increase in Deferred Inflows-OPEB 24,977 0 24,977 0 Total Adjustments 517,006 (86,466) 430,540 338,987	Increase in Prepaid Items	(3,599)	0	(3,599)	0
Increase in Accounts Payable 93,263 0 93,263 0 Increase in Accrued Wages and Benefits 3,378 0 3,378 0 Decrease in Closure and Postclosure Care Payable 0 (86,466) (86,466) 0 Decrease in Intergovernmental Payable (2,128) 0 (2,128) 0 Increase in Compensated Absences 8,686 0 8,686 0 Increase in Claims Payable 0 0 0 69,912 Decrease in Net Pension Liability (241,600) 0 (241,600) 0 Increase in Net OPEB Liability 15,659 0 15,659 0 Increase in Deferred Inflows-Pension 104,985 0 104,985 0 Increase in Deferred Inflows-OPEB 24,977 0 24,977 0 Total Adjustments 517,006 (86,466) 430,540 338,987	Decrease Deferred Outflows-Pension	159,843	0	159,843	0
Increase in Accrued Wages and Benefits 3,378 0 3,378 0 Decrease in Closure and Postclosure Care Payable 0 (86,466) (86,466) 0 Decrease in Intergovernmental Payable (2,128) 0 (2,128) 0 Increase in Compensated Absences 8,686 0 8,686 0 Increase in Claims Payable 0 0 0 69,912 Decrease in Net Pension Liability (241,600) 0 (241,600) 0 Increase in Net OPEB Liability 15,659 0 15,659 0 Increase in Deferred Inflows-Pension 104,985 0 104,985 0 Increase in Deferred Inflows-OPEB 24,977 0 24,977 0 Total Adjustments 517,006 (86,466) 430,540 338,987	Increase Deferred Outflows-OPEB	(20,550)	0	(20,550)	0
Decrease in Closure and Postclosure Care Payable 0 (86,466) (86,466) 0 Decrease in Intergovernmental Payable (2,128) 0 (2,128) 0 Increase in Compensated Absences 8,686 0 8,686 0 Increase in Claims Payable 0 0 0 69,912 Decrease in Net Pension Liability (241,600) 0 (241,600) 0 Increase in Net OPEB Liability 15,659 0 15,659 0 Increase in Deferred Inflows-Pension 104,985 0 104,985 0 Increase in Deferred Inflows-OPEB 24,977 0 24,977 0 Total Adjustments 517,006 (86,466) 430,540 338,987	Increase in Accounts Payable	93,263	0	93,263	0
Decrease in Intergovernmental Payable (2,128) 0 (2,128) 0 Increase in Compensated Absences 8,686 0 8,686 0 Increase in Claims Payable 0 0 0 69,912 Decrease in Net Pension Liability (241,600) 0 (241,600) 0 Increase in Net OPEB Liability 15,659 0 15,659 0 Increase in Deferred Inflows-Pension 104,985 0 104,985 0 Increase in Deferred Inflows-OPEB 24,977 0 24,977 0 Total Adjustments 517,006 (86,466) 430,540 338,987	Increase in Accrued Wages and Benefits	3,378	0	3,378	0
Increase in Compensated Absences 8,686 0 8,686 0 Increase in Claims Payable 0 0 0 69,912 Decrease in Net Pension Liability (241,600) 0 (241,600) 0 Increase in Net OPEB Liability 15,659 0 15,659 0 Increase in Deferred Inflows-Pension 104,985 0 104,985 0 Increase in Deferred Inflows-OPEB 24,977 0 24,977 0 Total Adjustments 517,006 (86,466) 430,540 338,987	Decrease in Closure and Postclosure Care Payable	0	(86,466)	(86,466)	0
Increase in Claims Payable 0 0 0 69,912 Decrease in Net Pension Liability (241,600) 0 (241,600) 0 Increase in Net OPEB Liability 15,659 0 15,659 0 Increase in Deferred Inflows-Pension 104,985 0 104,985 0 Increase in Deferred Inflows-OPEB 24,977 0 24,977 0 Total Adjustments 517,006 (86,466) 430,540 338,987	Decrease in Intergovernmental Payable	(2,128)	0	(2,128)	0
Decrease in Net Pension Liability (241,600) 0 (241,600) 0 Increase in Net OPEB Liability 15,659 0 15,659 0 Increase in Deferred Inflows-Pension 104,985 0 104,985 0 Increase in Deferred Inflows-OPEB 24,977 0 24,977 0 Total Adjustments 517,006 (86,466) 430,540 338,987	Increase in Compensated Absences	8,686	0	8,686	0
Increase in Net OPEB Liability 15,659 0 15,659 0 Increase in Deferred Inflows-Pension 104,985 0 104,985 0 Increase in Deferred Inflows-OPEB 24,977 0 24,977 0 Total Adjustments 517,006 (86,466) 430,540 338,987	Increase in Claims Payable	0	0	0	69,912
Increase in Deferred Inflows-Pension 104,985 0 104,985 0 Increase in Deferred Inflows-OPEB 24,977 0 24,977 0 Total Adjustments 517,006 (86,466) 430,540 338,987	Decrease in Net Pension Liability	(241,600)	0	(241,600)	0
Increase in Deferred Inflows-OPEB 24,977 0 24,977 0 Total Adjustments 517,006 (86,466) 430,540 338,987	Increase in Net OPEB Liability	15,659	0	15,659	0
Total Adjustments 517,006 (86,466) 430,540 338,987	Increase in Deferred Inflows-Pension	104,985	0	104,985	0
<u> </u>	Increase in Deferred Inflows-OPEB	24,977	0	24,977	0
Not Cook Provided (Head) for Operating Activities \$531.252 (\$00.208) \$420.045 (\$220.145)	Total Adjustments	517,006	(86,466)	430,540	338,987
rec Cash Flovined (Oscu) for Operating Activities \$321,235 (\$90,500) \$450,945 (\$539,105)	Net Cash Provided (Used) for Operating Activities	\$521,253	(\$90,308)	\$430,945	(\$339,165)

See accompanying notes to the basic financial statements

Statement of Assets and Liabilities Fiduciary Funds December 31, 2018

	 Agency
Assets:	
Equity in Pooled Cash and Cash Equivalents	\$ 7,780,150
Cash and Cash Equivalents in Segregated Accounts	1,461,978
Receivables:	
Taxes	76,397,614
Accounts	9,545
Special Assessments	23,819
Intergovernmental	 2,983,120
Total Assets	\$ 88,656,226
Liabilities:	
Intergovernmental Payable	\$ 82,470,836
Undistributed Monies	1,454,161
Due to Others	4,731,229
Total Liabilities	\$ 88,656,226

See accompanying notes to the basic financial statements

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.

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.

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 2018.

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 (Hilliar 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.

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:

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.

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

<u>Government-wide Financial Statements</u> – 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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation – Financial Statements (Continued)

<u>Fund Financial Statements</u> – 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.

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.

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 2018.

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 2018, 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.

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 2018 amounted to \$580,927.

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.

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 2018, 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, 2018, 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.

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>	Primary Government	<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

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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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. Long-Term Liabilities

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

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

L. Net Position

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

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

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.

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.

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.

NOTE 2 – CHANGE IN ACCOUNTING PRINCIPLES

For 2018, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions," Statement No. 85, "Omnibus 2017," and Statement No. 86, "Certain Debt Extinguishment Issues."

GASB Statement No. 75 addresses accounting and financial reporting for OPEB that is provided to the employees of state and local governmental employers. This Statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures related to OPEB.

GASB Statement No. 85 addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits).

GASB Statement No. 86 improves consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources—resources other than the proceeds of refunding debt—are placed in an irrevocable trust for the sole purpose of extinguishing debt. This Statement also improves accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to financial statements for debt that is defeased in substance.

The implementation of GASB 75 had the following effect on net position as reported December 31, 2017:

	Governmental	Business-type	Sewer District
	Activities	Activities	Fund
Net position December 31, 2017	\$73,667,739	\$7,614,377	\$7,930,502
Adjustments:			
Net OPEB Liability	(12,498,292)	(319,635)	(319,635)
Deferred Outflow - Payments Subsequent			
to the Measurement Date	155,003	4,124	4,124
Restated Net Position December 31, 2017	\$61,324,450	\$7,298,866	\$7,614,991

Other than employer contributions subsequent to the measurement date, the County made no restatement for deferred inflows/outflows of resources as the information needed to generate these restatements was not available.

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	\$436,865	\$0	\$0	\$0	\$0	\$0	\$436,865
Supplies Inventory	2,555	0	254,862	0	0	0	257,417
Prepaid Items	157,627	45,888	16,079	0	21,906	35,821	277,321
Total Nonspendable	597,047	45,888	270,941	0	21,906	35,821	971,603
Restricted:							
Job and Family Services	0	2,028,040	0	0	0	219,402	2,247,442
County Public Works	0	0	1,664,702	0	0	14,273	1,678,975
Development Disabilities	0	0	0	0	14,575,701	0	14,575,701
Animal Control	0	0	0	0	0	66,333	66,333
County Courts	0	0	0	0	0	221,126	221,126
County Public Safety	0	0	0	0	0	879,174	879,174
Tax Assessment and Collections	0	0	0	0	0	2,971,403	2,971,403
Public Transit	0	0	0	0	0	47,250	47,250
Community Development	0	0	0	0	0	495,510	495,510
Community Mental Health	0	0	0	0	0	2,049	2,049
Senior Citizens	0	0	0	0	0	1,793	1,793
Litter Control and Recycling	0	0	0	0	0	5,379	5,379
Elections	0	0	0	0	0	40	40
Debt Service Payments	0	0	0	0	0	180	180
Capital Improvements	0	0	0	0	0	2,263,042	2,263,042
Total Restricted	0	2,028,040	1,664,702	0	14,575,701	7,186,954	25,455,397
Assigned:							
Capital Improvements	0	0	0	0	0	1,024,720	1,024,720
Services and Supplies	355,157	0	0	0	0	0	355,157
Total Assigned	355,157	0	0	0	0	1,024,720	1,379,877
Unassigned	5,732,415	0	0	(187,159)	0	(88,118)	5,457,138
Total Fund Balances	\$6,684,619	\$2,073,928	\$1,935,643	(\$187,159)	\$14,597,607	\$8,159,377	\$33,264,015

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) Increase (Decrease):	\$1,938,552	\$56,791	\$218,497	(\$440,521)	\$648,720
Net Adjustments for					
Revenue Accruals	(75,552)	(696,071)	(32,272)	76,241	13,592
Net Adjustments for					
Expenditure Accruals	(20,780)	(515,746)	(46,234)	20,853	(400,353)
Transfers	221,896	0	0	0	0
Transfers Out	(32,792)	0	0	0	0
Advances Out	0	0	0	0	0
Inception of Capital Lease	0	0	0	0	0
Perspective Difference-					
Budgeted Special Revenue Fun	nds				
reclassified as General Fund	2,140	0	0	0	0
Outstanding Encumbrances	(510,864)	(200,069)	(216,401)	(88,384)	(13,095)
Budget Basis	\$1,522,600	(\$1,355,095)	(\$76,410)	(\$431,811)	\$248,864

NOTE 5 – COMPLIANCE AND ACCOUNTABILITY

Fund Deficit - The fund deficits of \$187,159 in the Children's Services Board, \$49,415 in the WIA Fund, \$32,833 in the Bond Retirement, and \$5,870 in the Community Development Block Grant 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 \$222,381 as of December 31, 2018. 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.

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.

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, \$12,046,225 of the County's bank balance of \$14,825,625 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all state statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

B. Cash with Fiscal Agents

In addition to deposits and investments, the County has uninsured and uncollateralized cash in the amount of \$6,560,677 being held by MEORC and the County had cash with fiscal agents in the amount of \$61,265 held by an insurance service provider, of which all was insured by FDIC.

NOTE 6 – DEPOSITS AND INVESTMENTS (Continued)

C. Investments

The County's investments at December 31, 2018 were as follows:

			Investment Maturities (in Years)				
	Fair Value	Credit Rating	less than 1	<u>1-3</u>	<u>3-5</u>		
FHLMC	\$5,858,513	AA+ 1	\$0	\$2,614,236	\$3,244,277		
FNMA	1,825,608	AA+ ¹	993,200	832,408	0		
FFCB	2,074,171	AA+ ¹	0	1,974,170	100,001		
FHLB	927,751	AA+ ¹	0	0	927,751		
Negotiable CD's	14,628,931	AAA^2	10,813,675	3,576,736	238,520		
STAR Ohio	1,187,403	AAAm ¹	1,187,403	0	0		
Total Investments	\$26,502,377	_	\$12,994,278	\$8,997,550	\$4,510,549		

¹ Standard & Poor's

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

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

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

Concentration of Credit Risk – The County places no limit on the amount the County may invest in one issuer. Of the County's total investments, 22.1% are FHLMC, 6.9% are FNMA, 7.80% are FFCB, 3.5% are FHLB, 55.2% are negotiable CD's, and 4.5% 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.

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

NOTE 6 – DEPOSITS AND INVESTMENTS (Continued)

Component Units

At year end, Knox County Airport's bank balance was \$384,201. \$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 \$6,776 in investments.

At December 31, 2018, the carrying amount of the Knox County Land Reutilization Corporation's deposits was \$32,135. Based on the criteria described in GASB Statement Number 40, Deposits and Investment Risk Disclosures, as of December 31, 2018, 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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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 9, 2018, with the remainder payable by July 6, 2018.

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, 2018. 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 2018 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, 2018, was \$12.99 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2018 property tax receipts were based are as follows:

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

Real Estate Tax Abatements

As of December 31, 2018, 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.

NOTE 7 – PROPERTY TAXES (Continued)

<u>CRA</u> - 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 2018, the County's property tax revenues were reduced as a result of these agreements as follows:

	County	
Tax Abatement Program	Taxe	es Abated
Ezone		44,912
Total	\$	44,912

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 2018, the County's property tax revenues were reduced under agreements entered into by other governments as follows:

Government Entering	 Tax Abatement Program			_ (County	
Into Agreement	CRA		Ezone		Taxes Abated	
City of Mount Vernon	\$ 3,207	\$	41,477	\$	44,684	
Total	\$ 3,207	\$	41,477	\$	44,684	

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 2018 amounted to \$9,953,221 with \$8,177,957 credited to the General Fund and \$1,775,265 credited to the 9-1-1 Emergency Calling System Special Revenue Fund.

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NOTE 9 - RECEIVABLES

Receivables at December 31, 2018, 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:

Intergovernmental Receivables	Amount	Intergovernmental Receivables	Amount
General Fund		Nonmajor Special Revenue Funds	
Election Costs Receivable	\$21,239	Youth Services Grant	299,565
Sheriff's Contracts	21,805	VOCA Grant	49,665
Homestead and Rollback Reimbursement	236,141	Jail Diversion Grant	84,622
Casino Fees	363,699	Child Support Enforcement Grant	55,035
Local Government	284,796	Law Library Quarterly Payment	1,570
Municipal Court Fines & Costs	3,628	Dog and Kennel	150
Humane Officer	12,624	Emergency Management Agency	65,617
Public Defender	46,010	Community Health Homestead	
Board of Elections	482,889	and Rollback Reimbursement	55,770
Compost Facility	5,330	Senior Citizen Homestead	
Ag Society	34,727	and Rollback Reimbursement	11,272
Total General Fund	1,512,888	Justice Reinvestment/Incentive	35,885
		Presentence Investigation Grant	2,500
		Knox Area Transit	176,171
Put Public Assistance Grant	638,285	Total Nonmajor Special Revenue Funds	837,822
Total Public Assistance Fund	638,285		
		CDBG Grant	201,422
		Total Nonmajor Capital Projects Funds	201,422
Mo Municipal Court Fines & Costs	953	Total Governmental Fund Types	\$6,776,884
Motor Vehicle District Registration	223,541		
County Motor Vehicle	427,763		
Road Miles	194,601		
5% County Equalization	88,162	Agency Funds	
New Permissive	265,467	Local Government	\$758,736
Old Permissive	122,150	Library Local Government	854,963
Gasoline Tax	1,231,368	Motor Vehicle Registration	85,905
Total Motor Vehicle and Gasoline Tax Fund	2,554,005	Township Road Miles	114,349
		New Permissive	76,734
		Old Permissive	51,429
Chi Children Services Homestead		Municipal Court Fines & Costs	301
and Rollback Reimbursement	731,085	Workers Compensation	29,612
Total Children Services Board	731,085	Gasoline Tax	1,011,091
		Total Agency Funds	\$2,983,120
Dev Development Disabilities Homestead			
and Rollback Reimbursement	301,377 301,377		

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, 2018:

Year Ending December 31,	
2019	\$127,000
2020	126,480
2021	124,800
Minimum Lease Payments	378,280
Less amount representing	
Unearned interest income	(28,280)
Net Investment in Leases	\$350,000

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NOTE 11 - CAPITAL ASSETS

A. Governmental Activities Capital Assets

Summary by category of changes in governmental activities capital assets at December 31, 2018: *Historical Cost:*

	December 31,			December 31,
Class	2017	Additions	Deletions	2018
Capital assets not being depreciated:				
Land	\$4,468,040	\$175,234	\$0	\$4,643,274
Construction In Progress	216,160	0	(216,160)	0
Subtotal	4,684,200	175,234	(216,160)	4,643,274
Capital assets being depreciated:				
Buildings and Improvements	30,775,606	934,355	0	31,709,961
Machinery and Equipment	4,987,638	192,334	(296,164)	4,883,808
Vehicles	3,658,087	270,096	(257,340)	3,670,843
Computer Equipment	1,375,966	0	(114,042)	1,261,924
Infrastructure	57,413,840	2,505,209	(1,160,974)	58,758,075
Subtotal	98,211,137	3,901,994	(1,828,520)	100,284,611
Total Cost	\$102,895,337	\$4,077,228	(\$2,044,680)	\$104,927,885
Accumulated Depreciation:				
	December 31,			December 31,
Class	2017	Additions	Deletions	2018
Buildings and Improvements	(\$16,520,613)	(\$1,037,088)	\$0	(\$17,557,701)
Machinery and Equipment	(2,257,760)	(257,772)	211,425	(2,304,107)
Vehicles	(2,015,849)	(281,433)	206,197	(2,091,085)
Computer Equipment	(1,208,569)	(70,371)	109,123	(1,169,817)
Infrastructure	(19,116,455)	(1,823,326)	1,160,474	(19,779,307)
Total Depreciation	(\$41,119,246)	(\$3,469,990) *		(\$42,902,017)
Net Value:	\$61,776,091			\$62,025,868

^{*}Depreciation expenses were charges to governmental functions as follows:

General Government	
Legislative and Executive	\$611,301
Judicial	14,560
Public Safety	501,174
Public Works	2,014,496
Health	46,077
Human Services	282,382
Total Depreciation Expense	\$3,469,990

NOTE 11 - CAPITAL ASSETS (Continued)

B. Business-Type Activities Capital Assets

Summary by Category at December 31, 2018:

Historical Cost:

Historical Cost.					
	December 31,			December 31,	
Class	2017	Additions	Deletions	2018	
Capital assets not being depreciated:					
Land	\$347,189	\$0	\$0	\$347,189	
Subtotal	347,189	0	0	347,189	
Capital assets being depreciated:					
Buildings and Improvements	11,109,222	0	0	11,109,222	
Machinery and Equipment	1,984,059	5,994	0	1,990,053	
Vehicles	254,538	47,681	0	302,219	
Computer Equipment	64,083	0	0	64,083	
Sewer and Water Lines	2,211,932	0	0	2,211,932	
Subtotal	15,623,834	53,675	0	15,677,509	
Total Cost	\$15,971,023	\$53,675	\$0	\$16,024,698	
Accumulated Depreciation:					
	December 31,			December 31,	
Class	2017	Additions	Dolotions	2018	

	December 31,			December 31,
Class	2017	Additions	Deletions	2018
Buildings and Improvements	(\$1,316,693)	(\$221,835)	\$0	(\$1,538,528)
Machinery and Equipment	(798,321)	(63,915)	0	(862,236)
Vehicles	(204,083)	(9,672)	0	(213,755)
Computer Equipment	(64,083)	0	0	(64,083)
Sewer and Water Lines	(1,559,036)	(46,221)	0	(1,605,257)
Total Depreciation	(\$3,942,216)	(\$341,643)	\$0	(\$4,283,859)
Net Value:	\$12,028,807			\$11,740,839

NOTE 11 - CAPITAL ASSETS (Continued)

C. Component Unit Capital Assets

A summary of the Knox County Airport's capital assets at December 31, 2018, follows:

Knox County Airport

Historical Cost:	December 31,			December 31,
Class	2017	Additions	Deletions	2018
Capital assets not being depreciated:				
Land	\$744,837	\$0	\$0	\$744,837
Construction in Progress	68,083	0	(64,523)	3,560
Subtotal	812,920	0	(64,523)	748,397
Capital assets being depreciated:				
Buildings and Improvements	4,577,658	0	(29,702)	4,547,956
Infrastructure	4,948,825	888,945	0	5,837,770
Machinery and Equipment	749,842	0	(137,962)	611,880
Vehicles	10,000	0	0	10,000
Computer Equipment	2,921	0	(1,060)	1,861
Subtotal	10,289,246	888,945	(168,724)	11,009,467
Total Cost	\$11,102,166	\$888,945	(\$233,247)	\$11,757,864
Accumulated Depreciation:				
	December 31,			December 31,
Class	2017	Additions	Deletions	2018
Buildings and Improvements	(\$988,997)	(\$104,699)	\$29,702	(\$1,063,994)
Infrastructure	(1,105,281)	(99,665)	0	(1,204,946)
Machinery and Equipment	(364,445)	(21,089)	86,443	(299,091)
Vehicles	(10,000)	0	0	(10,000)
Computer Equipment	(2,921)	0	1,060	(1,861)
Total Depreciation	(\$2,471,644)	(\$225,453)	\$117,205	(\$2,579,892)
Net Value:	\$8,630,522			\$9,177,972

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 2018. The County has an ongoing financial responsibility for the agency in that the existence of the Agency depends upon the continuing participation of the County. The Agency is not accumulating significant financial resources nor experiencing fiscal stress that may cause an additional benefit or burden to the County.

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

The MHR is a joint venture between Knox and Licking counties. The headquarters for the MHR is in Licking County. The MHR provides community services to mentally ill and emotionally disturbed persons. Statutorily created, the MHR is made up of 15 members, with 10 appointed by the county commissioners and five by the State Director of Mental Health. These appointments are based on county population, with the largest county in population having the most appointed members. With respect to the county's population, two of the five members appointed by the State Director of Mental Health are from Knox County, and three of the 10 appointed by the county commissioners are from Knox County. Revenues to provide mental health services are generated through a one mill district wide tax levy and through state and federal grants. The MHR does not have any outstanding debt. The MHR is not accumulating significant financial resources nor experiencing fiscal stress that may cause an additional benefit or burden to the County. The existence of the MHR depends upon the continuing participation of the County. The County collected \$1,072,437 in property taxes for the MHR during 2018. 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 2018. 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.

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 2018. 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, 2018, MEORC maintained a balance of \$6,560,677 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 2018, the County made no payments to the JF for housing of juvenile offenders. Continued existence of the Facility is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

NOTE 14 - RISK MANAGEMENT

County Risk Sharing Authority, Inc. (CORSA) is a public entity risk sharing pool among sixty-one counties in Ohio. CORSA was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA. This coverage includes comprehensive general liability, automobile liability, certain property insurance and public officials' errors and omissions liability insurance.

Each member County has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine board of directors. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. The County paid \$231,143 in the form of insurance premiums during 2018 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.

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 \$645,571 reported in the fund at December 31, 2018 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.

	Be	ginning of	(Claims and			
		Year	(Changes in	Claims	En	d of Year
Fiscal Year	I	Liability]	Estimates	Payments	I	Liability
2017	\$	577,540	\$	5,020,907	\$ (5,022,788)	\$	575,659
2018	\$	575,659	\$	5,746,585	\$ (5,676,673)	\$	645,571

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

NOTE 15 – DEFINED BENEFIT 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.

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):

C			
CTFO	u	D	\mathcal{H}

Eligible to retire prior to January 7, 2013 or five years after January 7, 2013

Group B service co

20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013

Group C

Members not in other Groups and members hired on or after January 7, 2013

State and Local

Age and Service Requirements:

Age 60 with 60 months of service credit or Age 55 with 25 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

Public Safety

Age and Service Requirements:

Age 48 with 25 years of service credit or Age 52 with 15 years of service credit

Law Enforcement

Age and Service Requirements:

Age 52 with 15 years of service credit

Public Safety and Law Enforcement

Formula:

2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

State and Local

Age and Service Requirements:

Age 60 with 60 months of service credit or Age 55 with 25 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

Public Safety

Age and Service Requirements:

Age 48 with 25 years of service credit or Age 52 with 15 years of service credit

Law Enforcement

Age and Service Requirements:

Age 48 with 25 years of service credit or Age 52 with 15 years of service credit

Public Safety and Law Enforcement

Formula:

2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

State and Local

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 35 years and 2.5% for service years in excess of 35

Public Safety

Age and Service Requirements:

Age 52 with 25 years of service credit or Age 56 with 15 years of service credit

Law Enforcement

Age and Service Requirements:

Age 48 with 25 years of service credit or Age 56 with 15 years of service credit

Public Safety and Law Enforcement

Formula:

2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

NOTE 15 – DEFINED BENEFIT PENSION PLANS (Continued)

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 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

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

	State and Local	Public Safety	Law Enforcement
2018 Statutory Maximum Contribution Rate	es		
Employer	14.0%	18.1%	18.1%
Employee *	10.0%	**	***
2018 Actual Contribution Rates			
Employer:			
Pension ****	14.0%	18.1%	18.1%
Post-employment health care benefits ****	0.0%	0.0%	0.0%
Total Employer	14.0%	18.1%	18.1%
Employee	10.0%	12.0%	13.0%

^{*} Member contributions within the combined plan are not used to fund the defined

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$2,443,008 for 2018. Of this amount, \$212,111 is reported as an intergovernmental payable.

^{**} This rate is determined by OPERS' Board and has no maximum rate established by

^{***} This rate is also determined by OPERS' Board, but is limited by ORC to not more

^{****} These pension and employer health care rates are for the traditional and combined

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, 2017, 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, 2017, and was determined by rolling forward the total pension liability as of January 1, 2017, to December 31, 2017. 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:

	OPERS
Proportionate Share of the Net Pension Liability	\$19,792,816
Proportion of the Net Pension Liability-2018	0.126165%
Proportion of the Net Pension Liability-2017	0.130429%
Percentage Change	(0.004264%)
Pension Expense	\$4,078,154

At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS
Deferred Outflows of Resources	
Changes in assumptions	\$2,365,375
Differences between expected and	
actual experience	20,212
Change in proportionate share	10,398
County contributions subsequent to the	
measurement date	2,443,008
Total Deferred Outflows of Resources	\$4,838,993
Deferred Inflows of Resources	_
Net difference between projected and	
actual earnings on pension plan investments	\$4,249,257
Differences between expected and	
actual experience	390,053
Change in proportionate share	436,363
Total Deferred Inflows of Resources	\$5,075,673

NOTE 15 – DEFINED BENEFIT PENSION PLANS (Continued)

\$2,443,008 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, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	<u>OPERS</u>
Year Ending December 31:	
2019	\$1,559,664
2020	(622,114)
2021	(1,871,151)
2022	(1,746,087)
Total	(\$2,679,688)

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

Wage Inflation

3.25 percent

Future Salary Increases, including inflation

COLA or Ad Hoc COLA (Pre 1/7/13 retirees)

3.25 to 10.75 percent including wage inflation

3 percent simple

COLA or Ad Hoc COLA (Post 1/7/13 retirees)

3 percent simple through 2018. 2.15 percent simple, thereafter

Investment Rate of Return

7.5 percent

Actuarial Cost Method

Individual Entry Age

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

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

NOTE 15 – DEFINED BENEFIT PENSION PLANS (Continued)

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 2017, 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 16.82% for 2017.

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 2017 and the long-term expected real rates of return:

		Weighted Average
		Long-Term Expected
	Target	Real Rate of Return
Asset Class	Allocation	(Arithmetic)
Fixed Income	23.00 %	2.20 %
Domestic Equities	19.00	6.37
Real Estate	10.00	5.26
Private Equity	10.00	8.97
International Equities	20.00	7.88
Other investments	18.00	5.26
Total	100.00 %	5.66 %

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

NOTE 15 – DEFINED BENEFIT PENSION PLANS (Continued)

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

	Current		
	1% Decrease	1% Decrease Discount Rate 1% Inc	1% Increase
	(6.50%)	(7.50%)	(8.50%)
County's proportionate share			
of the net pension liability	\$35,146,998	\$19,792,816	\$6,992,055

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.

NOTE 16 - DEFINED BENEFIT OPEB PLANS (Continued)

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.

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.

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.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2018, 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 1.0 percent during calendar year 2017. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2018 decreased to 0 percent for both plans. 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 2018 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 2018.

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, 2016, rolled forward to the measurement date of December 31, 2017, 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, 2017, and was determined by rolling forward the total OPEB liability as of January 1, 2017, to December 31, 2017. 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:

	OPERS
Proportionate Share of the Net OPEB Liability	\$13,445,852
Proportion of the Net OPEB Liability-2018	0.123819%
Proportion of the Net OPEB Liability-2017	0.126906%
Percentage Change	(0.003087%)
OPEB Expense	\$1,004,868

NOTE 16 - DEFINED BENEFIT OPEB PLANS (Continued)

At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

OPERS
\$979,000
10,475
\$989,475
\$1,001,626
205,665
\$1,207,291

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

	OPERS
Year Ending December 31:	
2019	\$124,336
2020	124,336
2021	(216,081)
2022	(250,407)
Total	(\$217,816)

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, 2016, rolled forward to the measurement date of December 31, 2017. 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, 3.25 to 10.75 percent
including inflation including wage inflation

Single Discount Rate:

Current measurement date
Prior Measurement date
Prior Measurement date
Investment Rate of Return
Municipal Bond Rate
Health Care Cost Trend Rate

3.85 percent
4.23 percent
6.50 percent
3.31 percent
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

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

determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

The long-term expected rate of return on health care investment assets was determined using a buildingblock 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.

NOTE 16 - DEFINED BENEFIT OPEB PLANS (Continued)

During 2017, 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 is 15.2 percent for 2017.

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 2017 and the long-term expected real rates of return:

		Weighted Average Long-Term Expected
Asset Class	Target Allocation	Real Rate of Return (Arithmetic)
Fixed Income	34.00 %	1.88 %
Domestic Equities	21.00	6.37
Real Estate Investment Trust	6.00	5.91
International Equities	22.00	7.88
Other investments	17.00	5.39
Total	100.00 %	4.98 %

Discount Rate A single discount rate of 3.85 percent was used to measure the OPEB liability on the measurement date of December 31, 2017. A single discount rate of 4.23 percent was used to measure the OPEB liability on the measurement date of December 31, 2016. 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 6.50 percent and a municipal bond rate of 3.31 percent. 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 2034. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2034, and the municipal bond rate was applied to all health care costs after that date.

NOTE 16 - DEFINED BENEFIT OPEB PLANS (Continued)

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 3.85 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 (2.85 percent) or one-percentage-point higher (4.85 percent) than the current rate:

	Current		
	1% Decrease	Discount Rate	1% Increase
	(2.85%)	(3.85%)	(4.85%)
County's proportionate share			
of the net OPEB liability	\$17,863,395	\$13,445,852	\$9,872,104

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 2018 is 7.50 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.

	Current Health Care		
	Cost Trend Rate		
	1% Decrease	Assumption	1% Increase
County's proportionate share			
of the net OPEB liability	\$12,864,814	\$13,445,852	\$14,046,049

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, 2018, the liability for compensated absences was \$1,272,225 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. A corresponding liability was recorded in the governmental activities long-term liabilities.

Future minimum lease payments as of December 31, 2018 are as follows:

	Governmental
Year Ending December 31,	Activities
2019	\$209,804
	209,804
Minimum Lease Payments	
Less amount representing	
interest at the County's incremental	(5,365)
borrowing rate of interest	\$204,439
Present value of minimum lease payments	

NOTE 19 - LONG-TERM LIABILITIES

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

	Restated				
	Balance			Balance	Due
	December 31,			December 31,	Within
	2017	Additions	(Reductions)	2018	One Year
Governmental Activities:					
General Obligation Bonds Payable					
2010 2.0-4.0% Facilities Refunding Bonds	\$2,380,000	\$0	(\$630,000)	\$1,750,000	\$565,000
2013 2.15% Refunding JFS Training Center	437,000	0	(84,000)	353,000	86,000
2013 2.15% Fairgrounds	299,857	0	(57,542)	242,315	58,820
2013 2.15% Columbus Road	169,143	0	(32,458)	136,685	33,180
2015 1.65% Voting Machines	285,000	0	(95,000)	190,000	95,000
2017 2.0-4.0% Children's Resource Center 2	2,500,000	0	(55,000)	2,445,000	55,000
2017 2.0-4.0% Jail Improvements	250,000	0	(15,000)	235,000	15,000
2017 2.0-4.0% Parking Lot	650,000	0	(25,000)	625,000	25,000
2017 2.0-4.0% Service Center	105,000	0	(5,000)	100,000	5,000
Unamortized Premium	162,815	0	(20,813)	142,002	0
Total General Obligation Bonds	7,238,815	0	(1,019,813)	6,219,002	938,000
Ohio Public Works Commission Loan Payable	3,319	0	(1,328)	1,991	1,327
Ohio Public Works Commission Loan Payable	357,922	0	(59,654)	298,268	59,654
Ohio Public Works Commission Loan Payable	61,075	0	(10,179)	50,896	10,179
Ohio Public Works Commission Loan Payable	0	450,000	(22,500)	427,500	45,000
Total OPWC Loans Payable	422,316	450,000	(93,661)	778,655	116,160
2014 0.00% Local Government Innovation Loan	288,750	0	(35,000)	253,750	35,000
Total Loans Payable	288,750	0	(35,000)	253,750	35,000
Net Pension Liability-					
Ohio Public Employees Retirement System	28,890,076	0	(9,583,875)	19,306,201	0
Net OPEB Liability-					
Ohio Public Employees Retirement System	12,498,292	612,266	0	13,110,558	0
Capital Leases	403,655	0	(199,216)	204,439	204,439
Compensated Absences	1,152,256	1,528,309	(1,447,697)	1,232,868	878,763
Total Governmental Activities	\$50,894,160	\$2,590,575	(\$12,379,262)	\$41,105,473	\$2,172,362
Business-Type Activities: Ohio Water Development Authority Loans (OWDA):	*22.001	40	(02.012)	401.070	04.104
2000 2.00% Water Treatment Plant/Clearwells/Wellfield	\$33,891	\$0	(\$2,013)	\$31,878	\$4,196
2013 2.43% Jelloway WWTP Upgrades	818,271	0	(11,975)	806,296	24,390
Total Ohio Water Development Authority Loans	852,162	0	(13,988)	838,174	28,586
General Obligation Bonds Payable:					
2017 2-3% Wastewater Refunding Bonds	5,150,000	0	(350,000)	4,800,000	350,000
Premium	147,611	0	(11,355)	136,256	0
Total General Obligation Bonds Payable	5,297,611	0	(361,355)	4,936,256	350,000
Ohio Public Works Commission Loan Payable	755,989	0	(15,120)	740,869	30,240
Landfill Postclosure Care Liability	527,951	0	(86,466)	441,485	85,175
Net Pension Liability-					
Ohio Public Employees Retirement System	728,215	0	(241,600)	486,615	0
	. 20,210	3	(= .1,000)	. 50,010	3
Net OPEB Liability-	210 (25	15 (50	0	225 204	^
Ohio Public Employees Retirement System	319,635	15,659	0	335,294	0
Compensated Absences	30,671	46,920	(38,234)	39,357	24,282
Total Business-Type Long-Term Liabilities	\$8,512,234	\$62,579	(\$756,763)	\$7,818,050	\$518,283

NOTE 19 - LONG-TERM LIABILITIES (Continued)

		Original
		Issue
Governmental Act		
General Obligation	•	
	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
Total Ger	neral Obligation Bonds	13,006,000
Ohio Public Work	ks Commission Loan Payable-Sycamore Road	450,000
	ks Commission Loan Payable-Road Improvements-2013	81,434
	as Commission Loan Payable-Bridge Replacement	13,276
	ss Commission Loan Payable-Bridge Replacement	596,536
Total OP	WC Loans Payable	1,141,246
2014 3.50%	Local Government Innovation Loan Payable	350,000
201. 5.5070	vernmental Activities	\$14,497,246
Design of Terror A of	=	
Business-Type Act		
	lopment Authority Loans (OWDA):	#50.225
2000 2.00%	Water Treatment Plant/Clearwells/Wellfield	\$79,325
2013 2.43%	Jelloway WWTP Upgrades	930,362
Total Ohio Wa	ater Development Authority Loans	1,009,687
General Obligation	n Bonds Payable	
2017 2.0-4.0%	Refunding Wastewater System Improvement	5,150,000
Ohio Public Work	ks Commission Loan Payable	907,186
Total Bus	iness-Type Long-Term Liabilities	\$7,066,873

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, Fairgrounds Rd and Voting Machines 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 also be paid from the 911 Emergency Calling System Fund. The governmental OPWC loans are for street improvement and bridge replacement projects and funds are provided by the Motor Vehicle and Gasoline Tax Fund.

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

NOTE 19 - LONG-TERM LIABILITIES (Continued)

Principal and interest requirements to retire long-term debt liabilities outstanding at December 31, 2018 are as follows:

Governmental Activities:

	General		OPWC Loans
	Obligation Bonds		Payable
Years	Principal	Interest	Principal
2019	\$938,000	\$205,454	\$116,160
2020	960,000	175,496	115,497
2021	885,000	144,600	114,832
2022	289,000	114,611	114,833
2023	105,000	108,576	114,833
2024-2028	585,000	489,251	202,500
2029-2033	670,000	390,528	0
2034-2038	605,000	279,000	0
2039-2043	530,000	167,200	0
2044-2047	510,000	52,000	0
Totals	\$6,077,000	\$2,126,716	\$778,655

	Loan Payable
Years	Principal
2019	\$35,000
2020	35,000
2021	35,000
2022	35,000
2023	35,000
2024-2026	78,750
Totals	\$253,750

Business-type Activities:

	OWD		General Obliga		OPWC
•	Loan Pa	yable	Bonds Payable		Loan Payable
Years	Principal	Interest	Principal	Interest	Principal
2019	\$28,586	\$20,760	\$350,000	\$137,325	\$30,240
2020	29,422	19,991	360,000	130,325	30,239
2021	30,284	19,197	365,000	123,125	30,240
2022	31,177	18,379	370,000	115,825	30,239
2023	32,100	17,533	375,000	106,575	30,239
2024-2028	152,994	75,319	2,060,000	339,100	151,198
2029-2033	163,240	56,338	920,000	41,550	151,198
2034-2038	184,285	35,293	0	0	151,198
2039-2043	186,086	11,535	0	0	136,078
Totals	\$838,174	\$274,345	\$4,800,000	\$993,825	\$740,869

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, 2018, \$548,200 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, 2018, consist of the following individual fund receivables and payables:

Due from/Due to Other Funds:	Recipient	Payer
General Fund	\$41,064	\$644
Public Assistance Fund	614,567	27,939
Childrens Services Board	0	250,798
Motor Vehicle and Gasoline Tax Fund	300	0
Developmental Disabilities Fund	19,200	0
Other Governmental Funds	8,166	403,916
Total Due from/Due to Other Funds	\$683,297	\$683,297
Advance from/Advance to Other Funds:		
General Fund	\$0	\$536,965
Public Assistance Fund	0	200,000
Other Governmental Funds	736,965	0
Total Advance Receivables/Payables	\$736,965	\$736,965

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 loans.

NOTE 21 - INTERFUND TRANSACTIONS (Continued)

The following balances at December 31, 2018 represent transfers in and transfers out:

Fund	Transfer In	Transfer Out
Governmental Funds:	·	
General Fund	\$55,504	\$1,586,502
Public Assistance Fund	125,871	232,413
Other Governmental Funds	1,602,736	0
Total Governmental Funds	1,784,111	1,818,915
Business-Type Activities:		
Sewer District Fund	0	55,504
Landfill Fund	90,308	0
Total Enterprise Funds	90,308	55,504
Totals	\$1,874,419	\$1,874,419

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.

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, 2018 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 \$37,314 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.

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, 2018, Industrial Revenue Bonds outstanding for Knox Community Hospital totaled \$10,785,000.

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	\$510,864
Public Assistance Fund	200,069
Motor Vehicle and Gasoline Tax Fund	216,401
Children Services Board Fund	88,384
Development Disabilities Fund	13,095
Other Governmental Funds	1,163,881
Total Governmental Funds	2,192,694
Proprietary Funds:	
Sewer District Fund	212,514
Internal Service Fund	5,670
Total	\$2,410,878



REQUIRED SUPPLEMENTAL INFORMATION

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

Ohio Public Employees Retirement System

Year	2014	2015	2016
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.

2017	2018
0.130429%	0.126165%
\$29,618,291	\$19,792,816
\$16,089,217	\$15,912,718
184.09%	124.38%
77.25%	84.66%

Schedule of County Pension Contributions Last Six Years

Ohio Public Employees Retirement System

Year	2013	2014	2015
Contractually required contribution	\$1,924,961	\$1,881,744	\$1,935,876
Contributions in relation to the contractually required contribution	1,924,961	1,881,744	1,935,876
Contribution deficiency (excess)	\$0	\$0	\$0
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.

2016	2017	2018
\$2,032,875	\$2,167,777	\$2,443,008
2,032,875	2,167,777	2,443,008
\$0	\$0	\$0
\$16,089,217	\$15,912,718	\$16,699,921
12.64%	13.62%	14.63%



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

Last Two Years

Ohio Public Employees Retirement System

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

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.

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

Ohio Public Employees Retirement System

Year	2013	2014	2015
Contractually required contribution	\$141,333	\$298,453	\$306,786
Contributions in relation to the contractually required contribution	141,333	298,453	306,786
Contribution deficiency (excess)	\$0	\$0	\$0
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.

2016	2017	2018
\$321,784	\$159,127	\$0
321,784	159,127	0
\$0	\$0	\$0
\$16,089,217	\$15,912,718	\$16,699,921
2.00%	1.00%	0.00%

Notes to the Required Supplemental Information For the Year Ended December 31, 2018

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

NET PENSION LIABILITY

Changes in benefit terms: There were no changes in benefit terms for the period 2014-2018.

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 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%

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

NET OPEB LIABILITY

Changes in benefit terms: For 2018, there were no changes in benefit terms.

Changes in assumptions: For 2018, the single discount rate changed from 4.23% to 3.85%.



Combining and Individual F_{UND} Statements and Schedules

T he 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".

Probate-Juvenile Special Project Fund

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

Juvenile Court Social Workers Fund

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

Specialized Docket Fund

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

Justice Reinvestment and Incentive Fund

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

Presentence Investigation Grant Fund

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

Automated Title Processing Fund

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

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.

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 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.

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

Emergency Management Agency Fund

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

Marriage License Fund

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

Knox Area Transit (KAT) Fund

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

Help America Vote Act Fund

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

Storm Water Management Fund

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

Continuing Professional Training Fund

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

Concealed Handgun License Fund

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

Workforce Investment Act (WIA) Programs Fund

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

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.

Common Pleas Special Project Fund

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

Supervision Fee Fund

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

Parenting Seminar Fund

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

Immobilized Vehicle Fund

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

Commissary Fund

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

Law Enforcement Fund

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

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.

Debt Service Funds

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

Bond Retirement Fund

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

Ohio Water Development Authority (OWDA) Fund

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

Ohio Public Works Commission (OPWC) Dan Amity Road Fund

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

Capital Projects Funds

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

Permanent Improvement Fund

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

Dog and Kennel Equipment Fund

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

Children's Resource Center Fund

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

Community Development Block Grant Fund

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

Engineering Projects Fund

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

Combining Balance Sheet Nonmajor Governmental Funds December 31, 2018

		Nonmajor cial Revenue Funds		major Debt vice Funds		Nonmajor bital Projects Funds		tal Nonmajor overnmental Funds
Assets:	Ф	5 000 c7.4	Ф	15.706	Φ	2.250.062	Φ	0.606.460
Cash and Cash Equivalents	\$	5,322,674	\$	15,726	\$	3,358,062	\$	8,696,462
Cash and Cash Equivalents in Segregated Accounts		71,651		0		0		71,651
Receivables:		2.562.092		0		0		2.562.002
Taxes		2,563,083		0		0		2,563,083
Accounts		74,807		0		0		74,807
Intergovernmental		837,822		0		201,422		1,039,244
Interest		227		0		25		252
Leases		0		350,000		0		350,000
Special Assessments		6,449		0		0		6,449
Loans		473,239		0		0		473,239
Due from Other Funds		8,166		0		0		8,166
Prepaid Items		35,821		0		0		35,821
Total Assets	\$	9,393,939	\$	365,726	\$	3,559,509	\$	13,319,174
Liabilities:								
Accounts Payable	\$	120,012	\$	0	\$	76,195	\$	196,207
Accrued Wages and Benefits Payable		144,998		0		0		144,998
Intergovernmental Payable		42,186		0		0		42,186
Contracts Payable		63,330		0		0		63,330
Matured Bonds and Interest Payable		0		48,379		0		48,379
Due to Other Funds		403,916		0		0		403,916
Advances from Other Funds		736,965		0		0		736,965
Total Liabilities		1,511,407		48,379		76,195		1,635,981
Deferred Inflows of Resources:								
Property Taxes		2,022,662		0		0		2,022,662
Unavailable Revenue		949,732		350,000		201,422		1,501,154
Total Deferred Inflows of Resources		2,972,394		350,000		201,422		3,523,816
Fund Balances:								
Nonspendable		35,821		0		0		35,821
Restricted		4,923,732		180		2,263,042		7,186,954
Assigned		0		0		1,024,720		1,024,720
Unassigned		(49,415)		(32,833)		(5,870)		(88,118)
Total Fund Balances		4,910,138		(32,653)		3,281,892		8,159,377
Total Liabilities, Deferred Inflows of								
Resources, and Fund Balances	\$	9,393,939	\$	365,726	\$	3,559,509	\$	13,319,174

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Governmental Funds For the Year Ended December 31, 2018

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds	
Revenues:					
Taxes	\$ 3,815,384	\$ 0	\$ 0	\$ 3,815,384	
Intergovernmental Revenues	4,025,534	0	618,487	4,644,021	
Charges for Services	2,037,704	0	0	2,037,704	
Licenses and Permits	253,717	0	0	253,717	
Investment Earnings	8,907	0	171	9,078	
Special Assessments	6,429	0	0	6,429	
Fines and Forfeitures	110,375	0	0	110,375	
Donations and Contributions	0	0	175,000	175,000	
All Other Revenue	173,040	343,896	11,794	528,730	
Total Revenue	10,431,090	343,896	805,452	11,580,438	
Expenditures:					
Current:					
General Government					
Legislative and Executive	999,953	0	0	999,953	
Judicial	278,623	0	0	278,623	
Public Safety	2,892,156	0	0	2,892,156	
Public Works	8,700	0	0	8,700	
Health	341,976	0	0	341,976	
Human Services	3,318,594	0	0	3,318,594	
Intergovernmental	2,249,678	0	0	2,249,678	
Capital Outlay	8,863	0	2,310,380	2,319,243	
Debt Service:					
Principal Retirement	35,000	1,092,661	0	1,127,661	
Interest and Fiscal Charges	0	232,612	0	232,612	
Total Expenditures	10,133,543	1,325,273	2,310,380	13,769,196	
Excess (Deficiency) of Revenues					
Over Expenditures	297,547	(981,377)	(1,504,928)	(2,188,758)	
Other Financing Sources (Uses):					
Ohio Public Works Commission Loan	0	0	450,000	450,000	
Transfers In	171,320	931,416	500,000	1,602,736	
Total Other Financing Sources (Uses)	171,320	931,416	950,000	2,052,736	
Net Change in Fund Balances	468,867	(49,961)	(554,928)	(136,022)	
Fund Balances at Beginning of Year	4,441,271	17,308	3,836,820	8,295,399	
Fund Balances End of Year	\$ 4,910,138	\$ (32,653)	\$ 3,281,892	\$ 8,159,377	

Combining Balance Sheet Nonmajor Special Revenue Funds December 31, 2018

	Dog a	and Kennel		digent rdianship		nduct of usiness	Courts Computer		
Assets:	Φ.	75.052	Φ.	214	Φ.	4.700	Φ.	122 (00	
Cash and Cash Equivalents	\$	75,953	\$	2,164	\$	6,780	\$	122,689	
Cash and Cash Equivalents in Segregated Accounts		0		0		0		0	
Receivables:									
Taxes		0		0		0		0	
Accounts		2,710		290		63		9,520	
Intergovernmental		150		0		0		0	
Interest		0		0		0		227	
Special Assessments		0		0		0		0	
Loans		0		0		0		0	
Due from Other Funds		0		0		0		0	
Prepaid Items		1,097		0		0		0	
Total Assets	\$	79,910	\$	2,454	\$	6,843	\$	132,436	
Liabilities:									
Accounts Payable	\$	6,640	\$	2,089	\$	0	\$	0	
Accrued Wages and Benefits Payable		4,358		0		0		0	
Intergovernmental Payable		1,282		0		0		0	
Contracts Payable		200		0		0		0	
Due to Other Funds		0		0		0		0	
Advances from Other Funds		0		0		0		0	
Total Liabilities		12,480		2,089		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		1,097		0		0		0	
Restricted		66,333		365		6,843		132,436	
Unassigned		0		0		0		0	
Total Fund Balances		67,430		365		6,843		132,436	
Total Liabilities, Deferred Inflows of		07,430		303		0,043		134,430	
Resources, and Fund Balances	\$	79,910	\$	2,454	\$	6,843	\$	132,436	

Courts' Computer Research \$ 5,438			me Out rogram		ate-Juvenile cial Project		nile Court		ecialized Docket	Justice Reinvestment and Incentive Grant					
\$	5,438	\$	1,427	\$	114,741	\$	57,043	\$	15,072	\$	21,811				
	0		0		0		0		0		0				
	0		0		0		0		0		0				
	156		0		1,904		693		0		0				
	0		0		0		0		0		35,885				
	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	329		329		329		329		329 0 0			0
\$	5,594	\$	1,427	\$	\$ 116,974		57,736	\$	15,072	\$	57,696				
¢	0	\$	0	\$	160	\$	0	\$	0	\$	0				
\$	0	Ф	0	Ф	3,000	Ф	0	Þ	2,313	Þ	3,667				
	0		0		3,000		0		614		937				
	0		0		0		0		0		0				
	0		0		0		0		0		0				
	0		0		0		0		0		0				
	0		0		3,160		0		2,927		4,604				
	0		0		0		0		0		0				
	0		0		0		0		0		17,942				
	0		0		0		0		0		17,942				
	0		0		329		0		0		0				
	5,594		1,427		113,485		57,736		12,145		35,150				
	0		0		0		0		0		0				
	5,594		1,427		113,814		57,736		12,145		35,150				
\$	5,594	\$	1,427	\$	116,974	\$	57,736	\$	15,072	\$	57,696				

Combining Balance Sheet Nonmajor Special Revenue Funds December 31, 2018

	Inv	esentence estigation Grant	Law	Library	Ass	equent Tax sessment ollection	VOCA and SVAA Grant	
Assets:		.		0 = 0		-0-1-		
Cash and Cash Equivalents	\$	5,602	\$	8,738	\$	70,747	\$	4,514
Cash and Cash Equivalents in Segregated Accounts		0		0		0		0
Receivables:		0		0		0		0
Taxes		0		0		0		0
Accounts		0		0		2,224		0
Intergovernmental		2,500		1,570		0		49,665
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	-	14		1,033		506
Total Assets	\$	8,102	\$	10,322	\$	74,004	\$	54,685
Liabilities:								
Accounts Payable	\$	0	\$	4,436	\$	1,956	\$	0
Accrued Wages and Benefits Payable		422		55		3,506		2,189
Intergovernmental Payable		965		15		1,058		634
Contracts Payable		0		0		1,375		0
Due to Other Funds		0		0		0		0
Advances from Other Funds		0		0		0		0
Total Liabilities		1,387		4,506		7,895		2,823
Deferred Inflows of Resources:								
Property Taxes		0		0		0		0
Unavailable Revenue		0		0		0		44,211
Total Deferred Inflows of Resources		0		0	,	0	•	44,211
Fund Balances:							•	
Nonspendable		0		14		1,033		506
Restricted		6,715		5,802		65,076		7,145
Unassigned		0,713		0		05,070		0
_							-	
Total Fund Balances Total Liabilities, Deferred Inflows of		6,715		5,816		66,109		7,651
•	Ф	0.102	Φ.	10.222	Ф	74.004	ф	E4 <0 E
Resources, and Fund Balances	\$	8,102	\$	10,322	\$	74,004	\$	54,685

Indigent Drivers Monitoring		Jail	nmon Pleas Diversion Grant	Co Alte	Cargeted ommunity ernative to son Grant	Emergency ing System	r Control Recycling	Child Support Enforcement Agency		
\$	350	\$	14,087	\$	52,079	\$ 477,378	\$ 7,573	\$	347,549	
	0		0		0	0	0		0	
	0		0		0	491,439	0		0	
	0		0		0	0	0		12,958	
	0		84,622		0	0	0		55,035	
	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		674		0	12,308	149		4,814	
\$	350	\$	99,383	\$	52,079	\$ 981,125	\$ 7,722	\$	420,356	
\$	0	\$	18	\$	232	\$ 12,032	\$ 200	\$	3,230	
	0		1,393		3,152	43,542	1,560		20,553	
	0		1,005		847	12,394	434		5,835	
	0		0		0	2,178	0		83	
	0		0		0	0	0		166,439	
	0		0		0	536,965	 0		0	
	0		2,416		4,231	 607,111	 2,194		196,140	
					_				_	
	0		0		0	0	0		0	
	0		35,827		0	 340,977	 0		0	
	0		35,827		0	 340,977	0		0	
	0		674		0	12,308	149		4,814	
	350		60,466		47,848	20,729	5,379		219,402	
	0		0		0	0	0		0	
	350		61,140		47,848	33,037	5,528		224,216	
\$	350	\$	99,383	\$	52,079	\$ 981,125	\$ 7,722	\$	420,356	

Combining Balance Sheet Nonmajor Special Revenue Funds December 31, 2018

		teal Estate ssessment	Youth Services Grant		Ditch Maintenance		Ma	mergency nagement Agency
Assets:	¢.	2.072.212	ď	215 929	¢	12 102	¢.	115 706
Cash and Cash Equivalents Cash and Cash Equivalents in Segregated Accounts	\$	2,973,313 0	\$	215,838	\$	13,193 0	\$	115,726 0
Receivables:		U		U		U		U
Taxes		0		0		0		0
Accounts		0		178		0		0
Intergovernmental		0		299,565		0		65,617
Interest		0		0		0		05,017
Special Assessments		0		0		6.449		0
Loans		0		0		0		0
Due from Other Funds		0		0		0		0
Prepaid Items		2,087		1,905		0	1,260	
Total Assets	\$			517,486	\$ 19,642		\$	182,603
Liabilities:								
Accounts Payable	\$	203	\$	3,885	\$	0	\$	3,603
Accrued Wages and Benefits Payable		8,181		8,477		0		2,483
Intergovernmental Payable		2,192		2,650		0		718
Contracts Payable		56,410		0		0		0
Due to Other Funds		0		0		0		53
Advances from Other Funds		0		0		0		0
Total Liabilities		66,986		15,012		0		6,857
Deferred Inflows of Resources:								
Property Taxes		0		0		0		0
Unavailable Revenue		0		228,683		6,449		50,398
Total Deferred Inflows of Resources		0		228,683		6,449		50,398
Fund Balances:								
Nonspendable		2,087		1,905		0		1,260
Restricted		2,906,327		271,886		13,193		124,088
Unassigned		0		0		0		0
Total Fund Balances		2,908,414		273,791		13,193		125,348
Total Liabilities, Deferred Inflows of								
Resources, and Fund Balances	\$	2,975,400	\$	517,486	\$	19,642	\$	182,603

	License Tr		nox Area Transit	Help America Vote Act			m Water agement	Pro	ontinuing ofessional 'raining	Concealed Handgun License			
\$	835	\$	258,113	\$	40	\$	6,030	\$	22,258	\$	31,199		
	0		0		0		0		0		0		
	0		0		0		0		0		0		
	1,418		30,981		0		0		0		710		
	0		176,171		0		0		0		0		
	0		0		0		0		0		0		
	0		0		0		0		0		0		
	0		0		0		0		0		0		
	0		8,166		0		0	0 0			0		
	0		8,921		0		84		84		0		342
\$	2,253	\$	482,352	\$	40	\$	\$ 6,114		\$ 22,258		32,251		
\$	0	\$	69,655	\$	0	\$	896	\$	250	\$	0		
Ф	0	Ф	33,692	Ф	0	Ф	20	Ф	0	Ф	1,316		
	0		9,771		0		0		0		390		
	0		0		0		0		0		3,084		
	0		0		0		4,034		0		0		
	0		200,000		0		0		0		0		
	0		313,118		0		4,950	-	250		4,790		
	0		0		0		0		0		0		
	0		113,063		0		0		0		0		
	0		113,063		0		0		0		0		
	0		8,921		0		84		0		342		
	2,253		47,250		40		1,080		22,008		27,119		
	0		0		0		0		0		0		
	2,253		56,171		40		1,164	22,008			27,461		
\$	2,253	\$	482,352	\$	40	\$	6,114	\$	22,258	\$	32,251		

Combining Balance Sheet Nonmajor Special Revenue Funds December 31, 2018

Assets:	WIA	A Programs		ug Use ntion Grant		nmon Pleas cial Project	Supervision Fee	
Cash and Cash Equivalents	\$	181,637	\$	2,817	\$	44,068	\$	15,013
Cash and Cash Equivalents in Segregated Accounts	Ψ	0	Ψ	0	Ψ	0	Ψ	0
Receivables:		U		U		U		U
Taxes		0		0		0		0
Accounts		0		0		9,858		1,144
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		0		0		252
Total Assets	\$	181,637	\$	2,817	\$	53,926	\$	16,409
Liabilities:								
Accounts Payable	\$	812	\$	0	\$	559	\$	3,088
Accrued Wages and Benefits Payable		0		0		1,119		0
Intergovernmental Payable		0		0		296		106
Contracts Payable		0		0		0		0
Due to Other Funds		230,240		0		3,150		0
Advances from Other Funds		0		0		0		0
Total Liabilities		231,052		0		5,124		3,194
Deferred Inflows of Resources:								
Property Taxes		0		0		0		0
Unavailable Revenue		0		0		0		0
Total Deferred Inflows of Resources		0		0		0		0
Fund Balances:								
Nonspendable		0		0		0		252
Restricted		0		2,817		48,802		12,963
Unassigned		(49,415)		0		0		0
Total Fund Balances		(49,415)		2,817		48,802		13,215
Total Liabilities, Deferred Inflows of								
Resources, and Fund Balances	\$	181,637	\$	2,817	\$	53,926	\$	16,409

evolving Loan		Drug Enforcement		Enfo	nmissary	Cor	nobilized ehicle		renting eminar	
28,339	0 \$	\$	0	\$	0	\$	773	\$	1,747	\$
0	7,056	Ψ	31,624	Ψ	20,610	Ψ	0	Ψ	0	Ψ
Ü	7,030		31,024		20,010		O		· ·	
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	
473,239	0		0		0		0		0	
0	0		0		0		0		0	
0	0		0		0		0		46	
501,578	7,056 \$	\$	31,624	\$	20,610	\$	773	\$	1,793	\$
6,068	0 \$	\$	0	\$	0	\$	0	\$	0	\$
0	0	Ψ	0	Ψ	0	Ψ	0	Ψ	0	Ψ
0	0		0		0		0		43	
0	0		0		0		0		0	
0	0		0		0		0		0	
0	0		0		0		0		0	
6,068	0		0		0		0		43	
0	0		0		0		0		0	
0 0	0		0		0		0		0	
										
0	0		0		0		0		0	
0	0		0		0		0		46	
495,510	7,056		31,624		20,610		773		1,704	
0	0		0		0		0		0	
495,510	7,056		31,624		20,610		773		1,750	
501,578	7,056 \$	\$	31,624	\$	20,610	\$	773	\$	1,793	\$

Combining Balance Sheet Nonmajor Special Revenue Funds December 31, 2018

	Wor	k Release	l Security entives	 K - 9		ommunity ntal Health
Assets:						
Cash and Cash Equivalents	\$	0	\$ 0	\$ 0	\$	0
Cash and Cash Equivalents in Segregated Accounts		1,327	6,710	4,324		0
Receivables:						
Taxes		0	0	0		1,072,437
Accounts		0	0	0		0
Intergovernmental		0	0	0		55,770
Interest		0	0	0		0
Special Assessments		0	0	0		0
Loans		0	0	0		0
Due from Other Funds		0	0	0		0
Prepaid Items		0	 0	 0		0
Total Assets	\$	1,327	\$ 6,710	\$ 4,324	\$	1,128,207
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
Total Liabilities		0	0	0		0
Deferred Inflows of Resources:						
Property Taxes		0	0	0		1,046,313
Unavailable Revenue		0	0	0		79,845
Total Deferred Inflows of Resources		0	0	0		1,126,158
Fund Balances:						
Nonspendable		0	0	0		0
Restricted		1,327	6,710	4,324		2,049
Unassigned		0	0	0		0
Total Fund Balances		1,327	 6,710	4,324	-	2,049
Total Liabilities, Deferred Inflows of		1,341	 0,710	 7,324		2,049
Resources, and Fund Balances	\$	1,327	\$ 6,710	\$ 4,324	\$	1,128,207

Senior Citi	zens	al Nonmajor cial Revenue Funds
\$	0	\$ 5,322,674
	0	71,651
999	9,207	2,563,083
	0	74,807
1	1,272	837,822
	0	227
	0	6,449
	0	473,239
	0	8,166
	0	 35,821
\$ 1,010	0,479	\$ 9,393,939
\$	0	\$ 120,012
	0	144,998
	0	42,186
	0	63,330
	0	403,916
	0	 736,965
	0	 1,511,407
970	6,349	2,022,662
32	2,337	949,732
1,00	8,686	2,972,394
	0	35,821
	1,793	4,923,732
	0	 (49,415)
	1,793	 4,910,138
\$ 1,010	0,479	\$ 9,393,939

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Special Revenue Funds For the Year Ended December 31, 2018

	Dog and Kenne	Indigent l Guardianship	Conduct of Business	Courts Computer
Revenues:	Dog and Reme	Gurdansinp	Dusiness	Courts Computer
Taxes	\$	\$	0 \$ 0	\$ 0
Intergovernmental Revenues	C		0 0	0
Charges for Services	23,126	6,23	1,029	79,284
Licenses and Permits	172,943		0 0	0
Investment Earnings	C)	0 0	2,474
Special Assessments	C)	0 0	0
Fines and Forfeitures	2,201		0 0	0
All Other Revenue	4,122		0 0	0
Total Revenue	202,392	6,23	1,029	81,758
Expenditures:				
Current:				
General Government:				
Legislative and Executive	C)	0 0	0
Judicial	C	5,93	3,439	134,054
Public Safety	C)	0 0	0
Public Works	C)	0 0	0
Health	254,199)	0 0	0
Human Services	C)	0 0	0
Intergovernmental	C)	0 0	0
Capital Outlay	C)	0 0	0
Debt Service:				
Principal Retirement		<u> </u>	0 0	0
Total Expenditures	254,199	5,93	3,439	134,054
Excess (Deficiency) of Revenues				
Over Expenditures	(51,807	30	2 (2,410)	(52,296)
Other Financing Sources (Uses):				
Transfers In	52,000	1	0 0	0
Total Other Financing Sources (Uses)	52,000		0 0	0
Net Change in Fund Balances	193	30	(2,410)	(52,296)
Fund Balances at Beginning of Year	67,237	<u> </u>	9,253	184,732
Fund Balances End of Year	\$ 67,430	\$ 36	55 \$ 6,843	\$ 132,436

Justice nvestment Incentive Grant	Reir and		Specialized Docket		Juvenile Court Social Workers		Prob Spe	Time Out Program		Courts' Computer Research	
0	\$	0	\$	0	\$	0	\$	0	\$	0	\$
107,656		30,000		0		0		0		0	
0		0		0		0		0		3,237	
0		0		0		0		0		0	
0		0		0		0		0		0	
0		0		0		0		0		0	
0		0		6		36,971		0		0	
0		300		4,798		4,449		49		0	
107,656		30,300		4,804		41,420		49		3,237	
0		0		0		0		0		0	
937		18,372		0		0		0		2,553	
125,397		0		170		26,568		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	
126,334		18,372		170		26,568		0	_	2,553	
(18,678)		11,928		4,634		14,852		49		684	
0		0		0		0		0		0	
0		0		0		0		0		0	
(18,678)	-	11,928		4,634		14,852		49		684	
53,828		217		53,102		98,962		1,378		4,910	
35,150	\$	12,145	\$	57,736	\$	113,814	\$	1,427	\$	5,594	\$

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Special Revenue Funds For the Year Ended December 31, 2018

Revenues: \$ \$ 0 \$ 0 5.790 Charges for Services 0 0 104.682 0 Licenses and Permits 0 0 0 0 Investment Earnings 0 0 0 0 Special Assessments 0 49,620 0 0 Fines and Forfeitures 0 49,620 0 0 Fines and Forfeitures 1 25 4,794 847 Total Revenue 1 25 4,794 847 Total Revenue 1 9,645 109,476 57,637 Expenditures: Current: Curren	Page 1997	Inves	entence stigation trant	Law	/ Library	As	nquent Tax sessment ollection	VOCA and SVAA Grant	
Intergovernmental Revenues 10,000 0 0 56,790 Charges for Services 0 0 0 104,682 0 Licenses and Permits 0 0 0 0 0 Investment Earnings 0 0 0 0 0 Special Assessments 0 49,620 0 0 0 Fines and Forfeitures 0 49,620 0 0 0 Fines and Forfeitures 1 25 4,794 847 Total Revenue 1 10,001 49,645 109,476 57,637 Expenditures: Current: Current: Current: Current: Current:		¢.	0	¢	0	ď	0	¢	0
Charges for Services 0 0 104,682 0 Licenses and Permits 0 0 0 0 Investment Earnings 0 0 0 0 Special Assessments 0 49,620 0 0 Fines and Forfeitures 0 49,620 0 0 All Other Revenue 1 25 4,794 847 Total Revenue 1 2,646 144,555 68,738 Judicial 0 0 1 44,886 0 0 0 Public Safety 12,467 0 0		2		\$		\$		\$	
Licenses and Permits 0 0 0 0 Investment Earnings 0 0 0 0 Special Assessments 0 0 0 0 Fines and Forfeitures 0 49,620 0 0 All Other Revenue 1 25 4,794 847 Total Revenue 0 0 144,555 68,738 Dudicial 0 0 0 0 0 0 Public Safety 12,467 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	_						-		,
Investment Earnings 0	_								
Special Assessments 0 0 0 0 Fines and Forfeitures 0 49,620 0 0 All Other Revenue 1 25 4,794 847 Total Revenue 10,001 49,645 109,476 57,637 Expenditures: Current: General Government: Legislative and Executive 0 0 144,555 68,738 Judicial 0 47,886 0 0 Public Safety 12,467 0 0 0 Public Works 0 0 0 0 0 Health 0 0 0 0 0 0 0 Human Services 0									
Fines and Forfeitures 0 49,620 0 0 All Other Revenue 1 25 4,794 847 Total Revenue 10,001 49,645 109,476 57,637 Expenditures: Current: General Government: Legislative and Executive 0 0 144,555 68,738 Judicial 0 47,886 0 0 0 Public Safety 12,467 0	2								
All Other Revenue 1 25 4,794 847 Total Revenue 10,001 49,645 109,476 57,637 Expenditures: Current: Current: Ceneral Government: Legislative and Executive 0 0 144,555 68,738 Judicial 0 47,886 0 0 Public Safety 12,467 0 0 0 Public Works 0 0 0 0 0 Health 0 0 0 0 0 Health 0 0 0 0 0 Human Services 0 0 0 0 0 Intergovernmental 0	-								
Total Revenue 10,001 49,645 109,476 57,637 Expenditures: Current: Current: Separal Government: Separal Government: <td></td> <td></td> <td></td> <td></td> <td>· · · · · ·</td> <td></td> <td></td> <td></td> <td></td>					· · · · · ·				
Expenditures: Current: General Government: Current: Curr									
Current: General Government: Cegislative and Executive 0 0 144,555 68,738 Judicial 0 47,886 0 0 Public Safety 12,467 0 0 0 Public Works 0 0 0 0 0 Health 0 0 0 0 0 Human Services 0 0 0 0 0 Human Services 0 11,101 0 0 0	Total Revenue		10,001		49,645		109,476		57,637
General Government: Legislative and Executive 0 0 144,555 68,738 Judicial 0 47,886 0 0 Public Safety 12,467 0 0 0 Public Works 0 0 0 0 0 Health 0 0 0 0 0 Human Services 0 0 0 0 0 Intergovernmental 0 0 0 0 0 0 Capital Outlay 0 11,101 0 0 12,907 0 0 12,907	Expenditures:								
Legislative and Executive 0 0 144,555 68,738 Judicial 0 47,886 0 0 Public Safety 12,467 0 0 0 Public Works 0 0 0 0 Health 0 0 0 0 Human Services 0 0 0 0 Intergovernmental 0 0 0 0 Capital Outlay 0 0 0 0 Debt Service: Principal Retirement 0 0 0 0 Total Expenditures 12,467 47,886 144,555 68,738 Excess (Deficiency) of Revenues 0 1,759 (35,079) (11,101) Other Financing Sources (Uses): Transfers In 0 0 0 0 12,907 Total Other Financing Sources (Uses) 0 0 0 12,907 Net Change in Fund Balances (2,466) 1,759 (35,079) 1,806 <td>Current:</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	Current:								
Judicial 0 47,886 0 0 Public Safety 12,467 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 Principal Retirement 0 0 0 0 0 Total Expenditures 12,467 47,886 144,555 68,738 Excess (Deficiency) of Revenues (2,466) 1,759 (35,079) (11,101) Other Financing Sources (Uses): Transfers In 0 0 0 12,907 Total Other Financing Sources (Uses) 0 0 0 12,907 Net Change in Fund Balances (2,466) 1,759 (35,079) 1,806 <td>General Government:</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	General Government:								
Public Safety 12,467 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 Principal Retirement 0 0 0 0 0 Total Expenditures 12,467 47,886 144,555 68,738 Excess (Deficiency) of Revenues (2,466) 1,759 (35,079) (11,101) Other Financing Sources (Uses): Transfers In 0 0 0 1,2907 Total Other Financing Sources (Uses) 0 0 0 12,907 Net Change in Fund Balances (2,466) 1,759 (35,079) 1,806 Fund Balances at Beginning of Year 9,181 4,057 101,1	Legislative and Executive		0		0		144,555		68,738
Public Works 0 0 0 0 Health 0 0 0 0 Human Services 0 0 0 0 Intergovernmental 0 0 0 0 Capital Outlay 0 0 0 0 Debt Service: Principal Retirement 0 0 0 0 Total Expenditures 12,467 47,886 144,555 68,738 Excess (Deficiency) of Revenues Over Expenditures (2,466) 1,759 (35,079) (11,101) Other Financing Sources (Uses): Transfers In 0 0 0 12,907 Total Other Financing Sources (Uses) 0 0 0 12,907 Net Change in Fund Balances (2,466) 1,759 (35,079) 1,806 Fund Balances at Beginning of Year 9,181 4,057 101,188 5,845	Judicial		0		47,886		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 Principal Retirement 0 47,886 144,555 68,738 Excess (Deficiency) of Revenues Over Expenditures (2,466) 1,759 (35,079) (11,101) Other Financing Sources (Uses): Transfers In 0 0 0 0 12,907 Total Other Financing Sources (Uses) 0 0 0 12,907 Net Change in Fund Balances (2,466) 1,759 (35,079) 1,806 Fund Balances at Beginning of Year 9,181 4,057 101,188 5,845	Public Safety		12,467		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 Principal Retirement 0 0 0 0 0 Total Expenditures 12,467 47,886 144,555 68,738 Excess (Deficiency) of Revenues Over Expenditures (2,466) 1,759 (35,079) (11,101) Other Financing Sources (Uses): 0 0 0 12,907 Total Other Financing Sources (Uses) 0 0 0 12,907 Net Change in Fund Balances (2,466) 1,759 (35,079) 1,806 Fund Balances at Beginning of Year 9,181 4,057 101,188 5,845	Public Works		0		0		0		0
Intergovernmental 0 0 0 0 Capital Outlay 0 0 0 0 Debt Service: Principal Retirement 0 0 0 0 0 Total Expenditures 12,467 47,886 144,555 68,738 Excess (Deficiency) of Revenues Over Expenditures (2,466) 1,759 (35,079) (11,101) Other Financing Sources (Uses): 0 0 0 12,907 Total Other Financing Sources (Uses) 0 0 0 12,907 Net Change in Fund Balances (2,466) 1,759 (35,079) 1,806 Fund Balances at Beginning of Year 9,181 4,057 101,188 5,845	Health		0		0		0		0
Capital Outlay 0 0 0 0 Debt Service: Principal Retirement 0 0 0 0 0 Total Expenditures 12,467 47,886 144,555 68,738 Excess (Deficiency) of Revenues Over Expenditures (2,466) 1,759 (35,079) (11,101) Other Financing Sources (Uses): 0 0 0 12,907 Total Other Financing Sources (Uses) 0 0 0 12,907 Net Change in Fund Balances (2,466) 1,759 (35,079) 1,806 Fund Balances at Beginning of Year 9,181 4,057 101,188 5,845	Human Services		0		0		0		0
Debt Service: Principal Retirement 0 0 0 0 Total Expenditures 12,467 47,886 144,555 68,738 Excess (Deficiency) of Revenues Over Expenditures (2,466) 1,759 (35,079) (11,101) Other Financing Sources (Uses): Transfers In 0 0 0 12,907 Total Other Financing Sources (Uses) 0 0 0 12,907 Net Change in Fund Balances (2,466) 1,759 (35,079) 1,806 Fund Balances at Beginning of Year 9,181 4,057 101,188 5,845	Intergovernmental		0		0		0		0
Principal Retirement 0 0 0 0 Total Expenditures 12,467 47,886 144,555 68,738 Excess (Deficiency) of Revenues Over Expenditures (2,466) 1,759 (35,079) (11,101) Other Financing Sources (Uses): 0 0 0 12,907 Total Other Financing Sources (Uses) 0 0 0 12,907 Net Change in Fund Balances (2,466) 1,759 (35,079) 1,806 Fund Balances at Beginning of Year 9,181 4,057 101,188 5,845	Capital Outlay		0		0		0		0
Total Expenditures 12,467 47,886 144,555 68,738 Excess (Deficiency) of Revenues Over Expenditures (2,466) 1,759 (35,079) (11,101) Other Financing Sources (Uses): Transfers In 0 0 0 0 12,907 Total Other Financing Sources (Uses) 0 0 0 12,907 Net Change in Fund Balances (2,466) 1,759 (35,079) 1,806 Fund Balances at Beginning of Year 9,181 4,057 101,188 5,845	Debt Service:								
Excess (Deficiency) of Revenues Over Expenditures (2,466) 1,759 (35,079) (11,101) Other Financing Sources (Uses): Transfers In 0 0 0 0 12,907 Total Other Financing Sources (Uses) 0 0 0 12,907 Net Change in Fund Balances (2,466) 1,759 (35,079) 1,806 Fund Balances at Beginning of Year 9,181 4,057 101,188 5,845	Principal Retirement		0		0		0		0
Over Expenditures (2,466) 1,759 (35,079) (11,101) Other Financing Sources (Uses): Standard Financing Sources (Uses) 0 0 0 0 12,907 Total Other Financing Sources (Uses) 0 0 0 0 12,907 Net Change in Fund Balances (2,466) 1,759 (35,079) 1,806 Fund Balances at Beginning of Year 9,181 4,057 101,188 5,845	Total Expenditures		12,467		47,886		144,555		68,738
Over Expenditures (2,466) 1,759 (35,079) (11,101) Other Financing Sources (Uses): Standard Financing Sources (Uses) 0 0 0 0 12,907 Total Other Financing Sources (Uses) 0 0 0 0 12,907 Net Change in Fund Balances (2,466) 1,759 (35,079) 1,806 Fund Balances at Beginning of Year 9,181 4,057 101,188 5,845	Excess (Deficiency) of Revenues								
Transfers In 0 0 0 12,907 Total Other Financing Sources (Uses) 0 0 0 12,907 Net Change in Fund Balances (2,466) 1,759 (35,079) 1,806 Fund Balances at Beginning of Year 9,181 4,057 101,188 5,845			(2,466)		1,759		(35,079)		(11,101)
Transfers In 0 0 0 12,907 Total Other Financing Sources (Uses) 0 0 0 12,907 Net Change in Fund Balances (2,466) 1,759 (35,079) 1,806 Fund Balances at Beginning of Year 9,181 4,057 101,188 5,845	Other Financing Sources (Uses):								
Total Other Financing Sources (Uses) 0 0 0 12,907 Net Change in Fund Balances (2,466) 1,759 (35,079) 1,806 Fund Balances at Beginning of Year 9,181 4,057 101,188 5,845			0		0		0		12,907
Fund Balances at Beginning of Year 9,181 4,057 101,188 5,845	Total Other Financing Sources (Uses)						0		
	Net Change in Fund Balances		(2,466)		1,759		(35,079)		1,806
	Fund Balances at Beginning of Year		9,181		4,057		101,188		5,845
	Fund Balances End of Year	\$	6,715	\$	5,816	\$	66,109	\$	7,651

Litter Control and Recycling		Emergency		argeted ommunity ernative to son Grant	Co Alte	Common Pleas Jail Diversion Grant		Indigent Drivers Monitoring		Marine Patrol Grant \$ 0	
0	\$	1,775,265	\$	0	\$	0	\$	0	\$	0	
76,738		120,177		110,740		87,697		0		22,891	
0		0	0		0		50		0		
0		0		0		0		0		0	
0		0		0		0		0		0	
0		0		0		0		0		0	
0		0		0		0	0		0		
593		19,319		3		826		0	_	0	
77,331		1,914,761		110,743		88,523		50	_	22,891	
0 0 0 76,891 0 0 0		0 0 1,816,941 0 0 0 0		0 0 115,615 0 0 0 0 0		0 0 48,392 0 0 0 0 0		0 0 0 0 0 0 0 0		0 0 23,028 0 0 0 0	
70,091		1,851,941		113,013		40,372				23,028	
440		62,820		(4,872)		40,131		50		(137)	
0		0		0		0		0		0	
0		0		0		0		0		0	
440		62,820		(4,872)		40,131	-	50	_	(137)	
5,088		(29,783)		52,720		21,009		300		137	
3,000											

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Special Revenue Funds For the Year Ended December 31, 2018

	Child Support Enforcement Agency	Real Estate Assessment	Youth Services Grant	Ditch Maintenance	
Revenues:	Φ	Φ	Φ	Φ	
Taxes	\$ 0	\$ 0	\$ 0	\$ 0	
Intergovernmental Revenues	702,448	0	457,889	0	
Charges for Services	185,645	842,357	0	0	
Licenses and Permits	0	0	0	0	
Investment Earnings	0	0	0	0	
Special Assessments	0	0	0	6,429	
Fines and Forfeitures	0	0	0	0	
All Other Revenue	48,245	7,344	11,482	0	
Total Revenue	936,338	849,701	469,371	6,429	
Expenditures:					
Current:					
General Government:					
Legislative and Executive	0	782,683	0	0	
Judicial	0	0	0	0	
Public Safety	0	0	427,103	0	
Public Works	0	0	0	0	
Health	0	0	0	0	
Human Services	1,019,508	0	0	0	
Intergovernmental	0	0	0	0	
Capital Outlay	0	0	0	8,863	
Debt Service:					
Principal Retirement	0	0	0	0	
Total Expenditures	1,019,508	782,683	427,103	8,863	
Excess (Deficiency) of Revenues					
Over Expenditures	(83,170)	67,018	42,268	(2,434)	
Other Financing Sources (Uses):					
Transfers In	82,413	0	0	0	
Total Other Financing Sources (Uses)	82,413	0	0	0	
Net Change in Fund Balances	(757)	67,018	42,268	(2,434)	
Fund Balances at Beginning of Year	224,973	2,841,396	231,523	15,627	
Fund Balances End of Year	\$ 224,216	\$ 2,908,414	\$ 273,791	\$ 13,193	

azard	Emergency Management Agency		Marriage License		Knox Area Help America Transit Vote Act			m Water agement
\$ 0	\$	0	\$ 0	\$	0	\$	0	\$ 0
0		84,601	0		1,167,188		3,977	0
0		0	12,181		610,462		0	8,952
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		5,914	0	52,060			8	 12
 0		90,515	 12,181		1,829,710		3,985	 8,964
0		0	0		0		2.077	0
0		0	0		0		3,977 0	0
217		116,620	0		0		0	0
0		0	0		0		0	8,700
0		0	10,886		0		0	0,700
0		0	0		1,668,671		0	0
0		0	0		0		0	0
0		0	0		0		0	0
0		0	0		0		0	0
 217		116,620	 10,886		1,668,671		3,977	 8,700
(217)		(26,105)	1,295		161,039		8	264
0		24,000	0		0		0	0
0		24,000	0		0	0 0		0
 (217)		(2,105)	 1,295		161,039		8	264
 217		127,453	958		(104,868)		32	 900
\$ 0	\$	125,348	\$ 2,253	\$	56,171	\$	40	\$ 1,164

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Special Revenue Funds For the Year Ended December 31, 2018

Taxes \$ 0 \$ 0 \$ 0 Intergovernmental Revenues 25,128 0 337,667 2,817 Charges for Services 0 27,795 1,235 0 Licenses and Permits 0 80,774 0 0 Investment Earnings 0 0 0 0 Special Assessments 0 0 0 0 Fines and Forfeitures 0 603 1,566 0 All Other Revenue 0 603 1,566 0 All Other Revenue 0 603 1,566 0 Total Revenue 25,128 109,172 340,468 2,817 Expenditures: Current: Current: 0 0 0 0 0 Current: 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 <th>D</th> <th>Pro</th> <th>ontinuing fessional raining</th> <th></th> <th>Concealed Handgun License</th> <th colspan="2">WIA Programs</th> <th></th> <th>ug Use</th>	D	Pro	ontinuing fessional raining		Concealed Handgun License	WIA Programs			ug Use
Intergovernmental Revenues 25,128 0 337,667 2,817 Charges for Services 0 27,795 1,235 0 0 1,235 0 0 0 0 0 0 0 0 0	Revenues:	¢.	0	Ф	0	Ф	Φ 0		0
Charges for Services 0 27,795 1,235 0 Licenses and Permits 0 80,774 0 0 Investment Earnings 0 0 0 0 Special Assessments 0 0 0 0 Fines and Forfeitures 0 603 1,566 0 All Other Revenue 0 603 1,566 0 Total Revenue 25,128 109,172 340,468 2,817 Expenditures: Current: Ceneral Government:		\$	_	\$	-	\$	_	\$	-
Licenses and Permits 0 80,774 0 0 Investment Earnings 0 0 0 0 Special Assessments 0 0 0 0 Fines and Forfeitures 0 0 0 0 All Other Revenue 25,128 109,172 340,468 2,817 Expenditures: Current: General Government: Legislative and Executive 0 0 0 0 Legislative and Executive 0 0 0 0 Judicial 0 0 0 0 Public Safety 10,402 99,642 0 0 Public Works 0 0 0 0 Health 0 0 0 0 Health 0 0 0 0 Intergovernmental 0 0 0 0 Capital Outlay 0 0 0 0	_								,
Investment Earnings 0									
Special Assessments 0 0 0 0 Fines and Forfeitures 0 0 0 0 All Other Revenue 25,128 109,172 340,468 2,817 Expenditures: Current: Usegislative and Executive 0					, ,				
Fines and Forfeitures 0 0 0 0 All Other Revenue 2 603 1,566 0 Total Revenue 25,128 109,172 340,468 2,817 Expenditures: Current: General Government: Section of the property of	-		-						
All Other Revenue 0 603 1,566 0 Total Revenue 25,128 109,172 340,468 2,817 Expenditures:	-								
Total Revenue 25,128 109,172 340,468 2,817 Expenditures: Current: Current: Current: General Government: Legislative and Executive 0 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
Expenditures:							1,566		0
Current: General Government: Legislative and Executive 0 0 0 0 Judicial 0 0 0 0 0 Public Safety 10,402 99,642 0 0 Public Works 0 0 0 0 Health 0 0 0 0 Human Services 0 0 0 0 Human Services 0 0 0 0 Intergovernmental 0 0 0 0 Capital Outlay 0 0 0 0 Debt Service: Principal Retirement 0 0 0 0 Total Expenditures 10,402 99,642 623,653 0 Excess (Deficiency) of Revenues 0 9,530 (283,185) 2,817 Other Financing Sources (Uses): Transfers In 0 0 0 0 Total Other Financing Sources (Uses) 0 0	Total Revenue	_	25,128		109,172		340,468		2,817
General Government: Legislative and Executive 0 0 0 0 Judicial 0 0 0 0 Public Safety 10,402 99,642 0 0 Public Works 0 0 0 0 Health 0 0 0 0 Human Services 0 0 623,653 0 Intergovernmental 0 0 0 0 Capital Outlay 0 0 0 0 Debt Service: Principal Retirement 0 0 0 0 Principal Retirement 0 0 0 0 0 Excess (Deficiency) of Revenues 10,402 99,642 623,653 0 Over Expenditures 14,726 9,530 (283,185) 2,817 Other Financing Sources (Uses): Transfers In 0 0 0 0 Total Other Financing Sources (Uses) 0 0 0 0 <td>Expenditures:</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	Expenditures:								
Legislative and Executive 0 0 0 0 Judicial 0 0 0 0 Public Safety 10,402 99,642 0 0 Public Works 0 0 0 0 Health 0 0 0 0 Human Services 0 0 0 0 Human Services 0 0 0 0 Intergovernmental 0 0 0 0 Capital Outlay 0 0 0 0 Debt Service: 0 0 0 0 0 Principal Retirement 0 0 0 0 0 Total Expenditures 10,402 99,642 623,653 0 Excess (Deficiency) of Revenues 0 9,530 (283,185) 2,817 Other Financing Sources (Uses): 0 0 0 0 Total Other Financing Sources (Uses) 0 0 0 0 <td>Current:</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	Current:								
Judicial 0 0 0 0 Public Safety 10,402 99,642 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: 0 0 0 0 Principal Retirement 0 0 0 0 Total Expenditures 10,402 99,642 623,653 0 Excess (Deficiency) of Revenues 0 0 0 0 Over Expenditures 14,726 9,530 (283,185) 2,817 Other Financing Sources (Uses): Transfers In 0 0 0 0 Total Other Financing Sources (Uses) 0 0 0 0 Net Change in Fund Balances 14,726 9,530	General Government:								
Public Safety 10,402 99,642 0 0 Public Works 0 0 0 0 Health 0 0 0 0 Human Services 0 0 623,653 0 Intergovernmental 0 0 0 0 Capital Outlay 0 0 0 0 Debt Service: Principal Retirement 0 0 0 0 Principal Retirement 0 0 0 0 0 Total Expenditures 10,402 99,642 623,653 0 Excess (Deficiency) of Revenues 0 9,530 (283,185) 2,817 Other Financing Sources (Uses): Transfers In 0 0 0 0 Total Other Financing Sources (Uses) 0 0 0 0 Net Change in Fund Balances 14,726 9,530 (283,185) 2,817 Fund Balances at Beginning of Year 7,282 17,931 233,	Legislative and Executive		0		0		0		0
Public Works 0 0 0 0 Health 0 0 0 0 Human Services 0 0 623,653 0 Intergovernmental 0 0 0 0 Capital Outlay 0 0 0 0 Debt Service: Principal Retirement 0 0 0 0 0 Total Expenditures 10,402 99,642 623,653 0 0 Excess (Deficiency) of Revenues Over Expenditures 14,726 9,530 (283,185) 2,817 Other Financing Sources (Uses): Transfers In 0 0 0 0 Total Other Financing Sources (Uses) 0 0 0 0 Net Change in Fund Balances 14,726 9,530 (283,185) 2,817 Fund Balances at Beginning of Year 7,282 17,931 233,770 0	Judicial		0		0		0		0
Health 0 0 0 0 Human Services 0 0 623,653 0 Intergovernmental 0 0 0 0 Capital Outlay 0 0 0 0 Debt Service: Principal Retirement 0 0 0 0 Principal Retirement 0 0 0 0 0 Total Expenditures 10,402 99,642 623,653 0 Over Expenditures 14,726 9,530 (283,185) 2,817 Other Financing Sources (Uses): 0 0 0 0 Total Other Financing Sources (Uses) 0 0 0 0 Net Change in Fund Balances 14,726 9,530 (283,185) 2,817 Fund Balances at Beginning of Year 7,282 17,931 233,770 0	Public Safety		10,402		99,642		0		0
Human Services 0 0 623,653 0 Intergovernmental 0 0 0 0 Capital Outlay 0 0 0 0 Debt Service: Principal Retirement 0 0 0 0 Principal Retirement 0 0 0 0 0 Total Expenditures 10,402 99,642 623,653 0 Excess (Deficiency) of Revenues Over Expenditures 14,726 9,530 (283,185) 2,817 Other Financing Sources (Uses): Transfers In 0 0 0 0 Total Other Financing Sources (Uses) 0 0 0 0 Net Change in Fund Balances 14,726 9,530 (283,185) 2,817 Fund Balances at Beginning of Year 7,282 17,931 233,770 0	Public Works		0		0		0		0
Intergovernmental 0 0 0 0 Capital Outlay 0 0 0 0 Debt Service: Principal Retirement 0 0 0 0 0 Excess (Deficiency) of Revenues Over Expenditures 14,726 9,530 (283,185) 2,817 Other Financing Sources (Uses): 0 0 0 0 0 Total Other Financing Sources (Uses) 0 0 0 0 0 Net Change in Fund Balances 14,726 9,530 (283,185) 2,817 Fund Balances at Beginning of Year 7,282 17,931 233,770 0	Health		0		0		0		0
Capital Outlay 0 0 0 0 Debt Service: Principal Retirement 0 0 0 0 Total Expenditures 10,402 99,642 623,653 0 Excess (Deficiency) of Revenues Over Expenditures 14,726 9,530 (283,185) 2,817 Other Financing Sources (Uses): 0 0 0 0 0 Total Other Financing Sources (Uses) 0 0 0 0 0 Net Change in Fund Balances 14,726 9,530 (283,185) 2,817 Fund Balances at Beginning of Year 7,282 17,931 233,770 0	Human Services		0		0		623,653		0
Debt Service: Principal Retirement 0 0 0 0 Total Expenditures 10,402 99,642 623,653 0 Excess (Deficiency) of Revenues 0 9,530 (283,185) 2,817 Other Financing Sources (Uses): 0 0 0 0 0 Transfers In 0 0 0 0 0 0 Total Other Financing Sources (Uses) 0 0 0 0 0 0 Net Change in Fund Balances 14,726 9,530 (283,185) 2,817 Fund Balances at Beginning of Year 7,282 17,931 233,770 0	Intergovernmental		0		0		0		0
Principal Retirement 0 0 0 0 Total Expenditures 10,402 99,642 623,653 0 Excess (Deficiency) of Revenues 0 9,530 (283,185) 2,817 Other Financing Sources (Uses): 0 0 0 0 Transfers In 0 0 0 0 0 Total Other Financing Sources (Uses) 0 0 0 0 0 Net Change in Fund Balances 14,726 9,530 (283,185) 2,817 Fund Balances at Beginning of Year 7,282 17,931 233,770 0	Capital Outlay		0		0		0		0
Total Expenditures 10,402 99,642 623,653 0 Excess (Deficiency) of Revenues Over Expenditures 14,726 9,530 (283,185) 2,817 Other Financing Sources (Uses): Transfers In 0 0 0 0 Total Other Financing Sources (Uses) 0 0 0 0 Net Change in Fund Balances 14,726 9,530 (283,185) 2,817 Fund Balances at Beginning of Year 7,282 17,931 233,770 0	Debt Service:								
Excess (Deficiency) of Revenues Over Expenditures 14,726 9,530 (283,185) 2,817 Other Financing Sources (Uses): Transfers In 0 <t< td=""><td>Principal Retirement</td><td></td><td>0</td><td></td><td>0</td><td></td><td>0</td><td></td><td>0</td></t<>	Principal Retirement		0		0		0		0
Over Expenditures 14,726 9,530 (283,185) 2,817 Other Financing Sources (Uses): Transfers In 0 0 0 0 0 Total Other Financing Sources (Uses) 0 0 0 0 0 Net Change in Fund Balances 14,726 9,530 (283,185) 2,817 Fund Balances at Beginning of Year 7,282 17,931 233,770 0	Total Expenditures		10,402		99,642		623,653		0
Over Expenditures 14,726 9,530 (283,185) 2,817 Other Financing Sources (Uses): Transfers In 0 0 0 0 0 Total Other Financing Sources (Uses) 0 0 0 0 0 Net Change in Fund Balances 14,726 9,530 (283,185) 2,817 Fund Balances at Beginning of Year 7,282 17,931 233,770 0	Excess (Deficiency) of Revenues								
Transfers In 0 0 0 0 Total Other Financing Sources (Uses) 0 0 0 0 Net Change in Fund Balances 14,726 9,530 (283,185) 2,817 Fund Balances at Beginning of Year 7,282 17,931 233,770 0	•		14,726		9,530		(283,185)		2,817
Transfers In 0 0 0 0 Total Other Financing Sources (Uses) 0 0 0 0 Net Change in Fund Balances 14,726 9,530 (283,185) 2,817 Fund Balances at Beginning of Year 7,282 17,931 233,770 0	Other Financing Sources (Uses):								
Net Change in Fund Balances 14,726 9,530 (283,185) 2,817 Fund Balances at Beginning of Year 7,282 17,931 233,770 0	_		0		0		0		0
Fund Balances at Beginning of Year 7,282 17,931 233,770 0	Total Other Financing Sources (Uses)		0		0		0		0
	Net Change in Fund Balances		14,726		9,530		(283,185)		2,817
	Fund Balances at Beginning of Year		7,282	17.931		233,770		0	
		\$	22,008	\$		\$		\$	2,817

mon Pleas ial Project	Super	rvision Fee		renting minar		obilized ehicle	Commissary		Law
\$ 0	\$	0	\$	0	\$	0	\$	0	\$ 0
23,900		5,000		0		0		0	0
59,833		13,907		4,680		315		48,096	0
0		0		0		0		0	0
0		0		0		0		0	2
0		0		0		0		0	0
0		0		0		0		0	21,426
 476	-	123		81		0		0	 0
 84,209		19,030		4,761		315		48,096	 21,428
0		0		0		0		0	0
47,462		13,595		4,389		0		0	0
3,709		0		(46)		0		32,185	16,994
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
 51,171		13,595		4,343		0		32,185	 16,994
33,038		5,435		418		315		15,911	4,434
0		0		0		0		0	0
 0		0	-	0	-	0		0	 0
33,038		5,435		418		315		15,911	 4,434
 15,764		7,780		1,332		458		4,699	 27,190
\$ 48,802	\$	13,215	\$	1,750	\$	773	\$	20,610	\$ 31,624

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Special Revenue Funds For the Year Ended December 31, 2018

		Orug rcement	Revo	olving Loan	Work	Release	Social Security Incentives	
Revenues:		recinent	Reve	Jiving Loan	WOIK	Release		Ziitives
Taxes	\$	0	\$	0	\$	0	\$	0
Intergovernmental Revenues	*	0	*	432,800	*	0	Ŧ	0
Charges for Services		0		0		0		4,600
Licenses and Permits		0		0		0		0
Investment Earnings		0		6,431		0		0
Special Assessments		0		0		0		0
Fines and Forfeitures		151		0		0		0
All Other Revenue		0		0		0		0
Total Revenue		151		439,231		0		4,600
Expenditures:								
Current:								
General Government:								
Legislative and Executive		0		0		0		0
Judicial		0		0		0		0
Public Safety		280		0		0		3,738
Public Works		0		0		0		0
Health		0		0		0		0
Human Services		0		6,762		0		0
Intergovernmental		0		0		0		0
Capital Outlay		0		0		0		0
Debt Service:								
Principal Retirement		0		0		0		0
Total Expenditures		280		6,762	-	0		3,738
Excess (Deficiency) of Revenues								
Over Expenditures		(129)		432,469		0		862
Other Financing Sources (Uses):								
Transfers In		0		0		0		0
Total Other Financing Sources (Uses)		0		0		0		0
Net Change in Fund Balances		(129)		432,469		0		862
Fund Balances at Beginning of Year		7,185		63,041		1,327		5,848
Fund Balances End of Year	\$	7,056	\$	495,510	\$	1,327	\$	6,710

K - 9		Community Mental Health		Sei	nior Citizens	Total Nonmajor Special Revenue Funds			
\$	0	\$	1,007,639	\$	1,032,480	\$	3,815,384		
	0		132,928		26,502		4,025,534		
	0		0		0		2,037,704		
	0		0		0		253,717		
	0		0		0		8,907		
	0		0		0		6,429		
	0		0		0		110,375		
5,000		0			0	173,040			
	5,000		1,140,567		1,058,982		10,431,090		
	0 0 12,734 0 0 0 0		0 0 0 0 0 0 0 1,143,510		0 0 0 0 0 0 0 1,106,168		999,953 278,623 2,892,156 8,700 341,976 3,318,594 2,249,678 8,863		
	0		0		0		35,000		
	12,734		1,143,510		1,106,168		10,133,543		
	(7,734)		(2,943)		(47,186)		297,547		
	0 0			0	171,320				
0		0			0		171,320		
	(7,734)		(2,943)		(47,186)		468,867		
	12,058		4,992		48,979		4,441,271		
\$	4,324	\$	2,049	\$	1,793	\$	4,910,138		

Combining Balance Sheet Nonmajor Debt Service Funds December 31, 2018

	Bond Retirement		Ohio Water Development		Total Nonmajor Debt Service Funds	
A	Bolid Retilement		Authority		Fullus	
Assets:				100		
Cash and Cash Equivalents	\$	15,546	\$	180	\$	15,726
Receivables:						
Leases		350,000		0		350,000
Total Assets	\$	365,546	\$	180	\$	365,726
Liabilities:						
Matured Bonds and Interest Payable	\$	48,379	\$	0	\$	48,379
Total Liabilities		48,379		0		48,379
Deferred Inflows of Resources:						
Unavailable Revenue		350,000		0		350,000
Total Deferred Inflows of Resources		350,000		0		350,000
Fund Balances:						
Restricted		0		180		180
Unassigned		(32,833)		0		(32,833)
Total Fund Balances		(32,833)		180		(32,653)
Total Liabilities, Deferred Inflows of						
Resouces, and Fund Balances	\$	365,546	\$	180	\$	365,726

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Debt Service Funds For the Year Ended December 31, 2018

	Bond Retirement	Ohio Water Development Authority	OPWC - Dan Amity Road	Total Nonmajor Debt Service Funds
Revenues:				
All Other Revenue	\$ 250,235	\$ 0	\$ 93,661	\$ 343,896
Total Revenue	250,235	0	93,661	343,896
Expenditures:				
Debt Service:				
Principal Retirement	999,000	0	93,661	1,092,661
Interest and Fiscal Charges	232,612	0	0	232,612
Total Expenditures	1,231,612	0	93,661	1,325,273
Excess (Deficiency) of Revenues				
Over Expenditures	(981,377)	0	0	(981,377)
Other Financing Sources (Uses):				
Transfers In	931,416	0	0	931,416
Total Other Financing Sources (Uses)	931,416	0	0	931,416
Net Change in Fund Balances	(49,961)	0	0	(49,961)
Fund Balances at Beginning of Year	17,128	180	0	17,308
Fund Balances End of Year	\$ (32,833)	\$ 180	\$ 0	\$ (32,653)



Combining Balance Sheet Nonmajor Capital Projects Funds December 31, 2018

		ermanent	_	and Kennel uipment	Children's ource Center	De	ommunity velopment ock Grant	al Nonmajor bital Projects Funds
Assets:								
Cash and Cash Equivalents	\$	1,081,915	\$	14,702	\$ 2,248,340	\$	13,105	\$ 3,358,062
Receivables:								
Intergovernmental		0		0	0		201,422	201,422
Interest		0		0	 0		25	 25
Total Assets	\$	1,081,915	\$	14,702	\$ 2,248,340	\$	214,552	\$ 3,559,509
Liabilities:								
Accounts Payable	\$	57,195	\$	0	\$ 0	\$	19,000	\$ 76,195
Total Liabilities		57,195		0	 0		19,000	 76,195
Deferred Inflows of Resources:								
Unavailable Revenue		0		0	0		201,422	 201,422
Fund Balances:								
Restricted		0		14,702	2,248,340		0	2,263,042
Assigned		1,024,720		0	0		0	1,024,720
Unassigned		0		0	 0		(5,870)	 (5,870)
Total Fund Balances		1,024,720		14,702	 2,248,340		(5,870)	3,281,892
Total Liabilities, Deferred Inflows of	<u></u>				 			
Resources, and Fund Balances	\$	1,081,915	\$	14,702	\$ 2,248,340	\$	214,552	\$ 3,559,509

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Capital Projects Funds For the Year Ended December 31, 2018

	ermanent provement	_	nd Kennel uipment	Children's ource Center	Dev	mmunity elopment ck Grant
Revenues:						
Intergovernmental Revenues	\$ 4,000	\$	0	\$ 0	\$	49,090
Investment Earnings	0		0	0		171
Donations and Contributions	175,000		0	0		0
All Other Revenue	 0		11,794	 0		0
Total Revenue	 179,000		11,794	 0		49,261
Expenditures:						
Capital Outlay	 1,200,998		4,418	 35,500		54,067
Total Expenditures	 1,200,998		4,418	35,500		54,067
Excess (Deficiency) of Revenues						
Over Expenditures	(1,021,998)		7,376	(35,500)		(4,806)
Other Financing Sources (Uses):						
Ohio Public Works Commission Loan	0		0	0		0
Transfers In	 500,000		0	 0		0
Total Other Financing Sources (Uses)	 500,000		0	 0		0
Net Change in Fund Balances	(521,998)		7,376	(35,500)		(4,806)
Fund Balances at Beginning of Year	 1,546,718		7,326	 2,283,840		(1,064)
Fund Balances End of Year	\$ 1,024,720	\$	14,702	\$ 2,248,340	\$	(5,870)

ngineering Projects	tal Nonmajor apital Project Funds
\$ 565,397	\$ 618,487
0	171
0	175,000
0	11,794
565,397	 805,452
 1,015,397	 2,310,380
 1,015,397	 2,310,380
(450,000)	(1,504,928)
450,000	450,000
0	500,000
450,000	950,000
0	(554,928)
0	3,836,820
\$ 0	\$ 3,281,892

	Or	iginal Budget	F	inal Budget	Actual	Fin 1	iance with al Budget Positive Vegative)
Revenues:		,					
Taxes	\$	12,166,000	\$	12,166,000	\$ 12,710,511	\$	544,511
Intergovernmental Revenues		2,173,196		2,371,056	2,538,665		167,609
Charges for Services		1,458,264		1,458,264	1,474,174		15,910
Licenses and Permits		4,100		4,100	3,258		(842)
Investment Earnings		290,000		290,000	605,961		315,961
Fines and Forfeitures		76,000		76,000	44,007		(31,993)
All Other Revenues		421,526		419,557	646,418		226,861
Total Revenues		16,589,086		16,784,977	18,022,994		1,238,017
Expenditures:							
General Government - Legislative and Executive:							
Commissioners:							
Personal Services		444,829		504,058	478,426		25,632
Materials and Supplies		238,590		178,590	178,124		466
Contractual Services		392,024		424,374	395,931		28,443
Other Expenditures		609,077		665,640	 485,253		180,387
Total Commissioners		1,684,520		1,772,662	1,537,734		234,928
County Microfilming:							
Personal Services		29,884		30,002	29,900		102
Capital Outlay		6,500		5,725	683		5,042
Total County Microfilming		36,384	-	35,727	 30,583		5,144
Safe/Loss:							
Personal Services		63,286		62,754	61,475		1,279
Materials and Supplies		1,000		464	464		0
Contractual Services		200		200	0		200
Other Expenditures		1,520		2,270	 1,799		471
Total Safe/Loss		66,006		65,688	63,738		1,950
Regional Planning Commission:							
Contractual Services		26,000		26,000	26,000		0
Total Regional Planning Commission		26,000	-	26,000	 26,000		0
						((Continued)

				Variance with Final Budget
				Positive Positive
	Original Budget	Final Budget	Actual	(Negative)
Auditor:				
Personal Services	208,851	209,528	207,318	2,210
Materials and Supplies	5,700	5,700	5,463	237
Contractual Services	25,886	25,886	24,794	1,092
Other Expenditures	5,008	5,008	4,158	850
Total Auditor	245,445	246,122	241,733	4,389
Treasurer:				
Personal Services	143,673	143,018	136,977	6,041
Materials and Supplies	12,891	12,891	12,701	190
Contractual Services	6,280	7,655	7,303	352
Other Expenditures	3,100	4,900	3,914	986
Total Treasurer	165,944	168,464	160,895	7,569
Prosecuting Attorney:				
Personal Services	456,906	454,360	419,607	34,753
Materials and Supplies	3,500	7,704	7,517	187
Contractual Services	47,095	45,520	45,520	0
Other Expenditures	3,500	3,417	3,368	49
Total Prosecuting Attorney	511,001	511,001	476,012	34,989
Bureau of Inspection:				
Contractual Services	104,007	104,007	96,457	7,550
Total Bureau of Inspection	104,007	104,007	96,457	7,550
Data Processing Board:				
Contractual Services	168,649	168,649	137,593	31,056
Other Expenditures	7,050	7,050	1,950	5,100
Total Data Processing Board	175,699	175,699	139,543	36,156
Board of Elections:				
Personal Services	310,390	345,284	342,874	2,410
Materials and Supplies	9,000	9,000	8,254	746
Contractual Services	123,238	146,820	146,550	270
Other Expenditures	4,500	4,500	4,435	65
Total Board of Elections	447,128	505,604	502,113	3,491
				(Continued)

	Original Budget	Final Dudget	A atual	Variance with Final Budget Positive
Maintananaa and Operation	Original Budget	Final Budget	Actual	(Negative)
Maintenance and Operation: Personal Services	212 425	210.270	210 200	171
	312,425 139,633	319,379 128,635	319,208 90,722	37,913
Materials and Supplies Contractual Services	,	*	*	· · · · · · · · · · · · · · · · · · ·
Other Expenditures	701,510	565,967	490,048	75,919 5 127
	21,950	24,850	19,713	5,137
Total Maintenance and Operation	1,175,518	1,038,831	919,691	119,140
Recorder:				
Personal Services	164,519	165,176	164,524	652
Total Recorder	164,519	165,176	164,524	652
Insurance, Pension and Taxes:				
Contractual Services	2,037,000	1,818,148	1,803,950	14,198
Total Insurance, Pension and Taxes	2,037,000	1,818,148	1,803,950	14,198
Agriculture:				
Contractual Services	410,760	444,760	444,760	0
Total Agriculture	410,760	444,760	444,760	0
Conservation and Recreation:				
Bike Path:				
Contractual Services	5,989	5,989	0	5,989
Total Bike Path	5,989	5,989	0	5,989
Total General Government - Legislative and	l			
Executive	7,255,920	7,083,878	6,607,733	476,145
General Government - Judicial:				
Court of Appeals:				
Contractual Services	10,000	10,000	1,994	8,006
Total Court of Appeals	10,000	10,000	1,994	8,006
Common Pleas Court:				
Personal Services	469,670	448,670	438,736	9,934
Materials and Supplies	10,502	8,887	8,369	518
Contractual Services	16,950	24,935	22,118	2,817
Other Expenditures	15,764	39,794	38,926	868
Total Common Pleas Court	512,886	522,286	508,149	14,137
				(Continued)

				Variance with Final Budget Positive
	Original Budget	Final Budget	Actual	(Negative)
Jury Commission:				
Personal Services	2,310	2,660	2,497	163
Contractual Services	500	500	494	6
Total Jury Commission	2,810	3,160	2,991	169
Juvenile Court:				
Materials and Supplies	4,500	6,000	5,973	27
Contractual Services	2,430	1,880	1,880	0
Other Expenditures	6,000	3,500	3,376	124
Total Juvenile Court	12,930	11,380	11,229	151
Juvenile Probation:				
Personal Services	304,480	294,929	294,063	866
Materials and Supplies	10,000	300	224	76
Contractual Services	278,628	315,228	315,010	218
Other Expenditures	10,000	0	0	0
Total Juvenile Probation	603,108	610,457	609,297	1,160
Probate Court:				
Personal Services	109,225	109,422	109,134	288
Materials and Supplies	5,000	5,000	5,000	0
Contractual Services	22,935	29,235	28,517	718
Other Expenditures	2,500	2,200	2,161	39
Total Probate Court	139,660	145,857	144,812	1,045
Clerk of Courts:				
Personal Services	187,018	187,018	176,113	10,905
Materials and Supplies	7,425	7,425	6,271	1,154
Contractual Services	8,453	8,453	8,449	4
Other Expenditures	1,240	1,240	1,138	102
Total Clerk of Courts	204,136	204,136	191,971	12,165
Municipal Court:				
Personal Services	151,480	151,480	105,742	45,738
Contractual Services	15,750	17,750	15,102	2,648
Total Municipal Court	167,230	169,230	120,844	48,386
				(Continued)

				Variance with Final Budget Positive
	Original Budget	Final Budget	Actual	(Negative)
Public Defender:			_	
Personal Services	451,135	452,677	448,139	4,538
Materials and Supplies	4,872	4,510	4,490	20
Other Expenditures	1,646	1,946	1,881	65
Total Public Defender	457,653	459,133	454,510	4,623
Total General Government - Judicial	2,110,413	2,135,639	2,045,797	89,842
Public Safety:				
Sheriff:				
Personal Services	2,259,556	2,322,931	2,312,919	10,012
Materials and Supplies	34,727	37,727	37,432	295
Contractual Services	230,966	260,353	259,744	609
Other Expenditures	24,412	26,412	26,290	122
Total Sheriff	2,549,661	2,647,423	2,636,385	11,038
Jail:				
Personal Services	1,850,000	1,800,777	1,797,450	3,327
Materials and Supplies	5,000	5,000	4,994	6
Contractual Services	599,101	559,383	550,806	8,577
Other Expenditures	3,000	2,500	2,500	0
Total Jail	2,457,101	2,367,660	2,355,750	11,910
Coroner:				
Personal Services	83,769	92,498	91,579	919
Materials and Supplies	2,000	500	0	500
Contractual Services	74,739	79,239	67,400	11,839
Other Expenditures	2,648	1,608	1,608	0
Total Coroner	163,156	173,845	160,587	13,258
Total Public Safety	5,169,918	5,188,928	5,152,722	36,206
Public Works:				
Map Department:				
Personal Services	81,270	81,581	81,477	104
Materials and Supplies	1,000	1,000	900	100
Other Expenditures	400	400	304	96
Total Map Department	82,670	82,981	82,681	300
				(Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Buildings and Grounds:				
Contractual Services	100,000	100,000	6,115	93,885
Other Expenditures	50,000	50,000	45,274	4,726
Total Buildings and Grounds	150,000	150,000	51,389	98,611
Total Public Works	232,670	232,981	134,070	98,911
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	133,351	133,351	133,350	1
Total Other Health	133,351	133,351	133,350	1
Humane Society:				
Personal Services	8,934	6,992	6,791	201
Materials and Supplies	500	450	407	43
Contractual Services	5,790	8,290	4,655	3,635
Other Expenditures	4,277	4,277	3,502	775
Total Humane Society	19,501	20,009	15,355	4,654
Animal Control Officer:				
Personal Services	51,370	53,640	48,471	5,169
Contractual Services	0	2,500	2,206	294
Other Expenditures	7,398	12,028	10,713	1,315
Total Animal Control Officer	58,768	68,168	61,390	6,778
Total Health	212,620	222,528	210,095	12,433
Human Services:				
Soldiers Relief:				
Personal Services	46,700	40,874	39,927	947
Materials and Supplies	12,000	10,869	10,061	808
Contractual Services	208,591	228,591	214,766	13,825
Total Soldiers Relief	267,291	280,334	264,754	15,580
				(Continued)

				Variance with Final Budget
				Positive
	Original Budget	Final Budget	Actual	(Negative)
Veterans Relief:				
Personal Services	329,800	319,757	316,875	2,882
Contractual Services	79,750	79,750	73,576	6,174
Other Expenditures	19,963	19,963	15,176	4,787
Total Veterans Relief	429,513	419,470	405,627	13,843
Total Human Services	696,804	699,804	670,381	29,423
Capital Outlay	407,467	403,101	348,829	54,272
Total Expenditures	16,085,812	15,966,859	15,169,627	797,232
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	503,274	818,118	2,853,367	2,035,249
Other Financing Sources (Uses):				
Other Financing Uses	(165,889)	(165,889)	(111,973)	53,916
Transfers In	150,000	150,000	123,100	(26,900)
Transfers Out	(955,871)	(2,042,127)	(1,496,194)	545,933
Advances In	0	0	154,300	154,300
Advances Out	0	(1,503)	0	1,503
Total Other Financing Sources (Uses)	(971,760)	(2,059,519)	(1,330,767)	728,752
Net Change in Fund Balance	(468,486)	(1,241,401)	1,522,600	2,764,001
Fund Balance at Beginning of Year	2,927,086	2,927,086	2,927,086	0
Prior Year Encumbrances	601,616	601,616	601,616	0
Fund Balance at End of Year	\$ 3,060,216	\$ 2,287,301	\$ 5,051,302	\$ 2,764,001

PUBLIC ASSISTANCE FUND

Danasa.	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 3,600,000	\$ 3,600,000	\$ 4,269,081	\$ 669,081
Charges for Services	0	0	96,891	96,891
All Other Revenues	351,180	351,180	106,233	(244,947)
Total Revenues	3,951,180	3,951,180	4,472,205	521,025
Expenditures:				
Human Services:				
Personal Services	4,950,874	4,663,160	4,486,510	176,650
Materials and Supplies	80,661	100,661	81,259	19,402
Contractual Services	938,082	1,062,455	703,961	358,494
Other Expenditures	419,204	434,633	386,648	47,985
Capital Outlay	58,770	104,269	62,380	41,889
Total Expenditures	6,447,591	6,365,178	5,720,758	644,420
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(2,496,411)	(2,413,998)	(1,248,553)	1,165,445
Other Financing Sources (Uses):				
Transfers In	1,332,684	1,332,684	125,871	(1,206,813)
Transfers Out	(150,000)	(232,413)	(232,413)	0
Total Other Financing Sources (Uses)	1,182,684	1,100,271	(106,542)	(1,206,813)
Net Change in Fund Balance	(1,313,727)	(1,313,727)	(1,355,095)	(41,368)
Fund Balance at Beginning of Year	1,667,367	1,667,367	1,667,367	0
Prior Year Encumbrances	357,907	357,907	357,907	0
Fund Balance at End of Year	\$ 711,547	\$ 711,547	\$ 670,179	\$ (41,368)

MOTOR VEHICLE AND GASOLINE TAX FUND

	Orig	ginal Budget	Fi	nal Budget	Actual	Fina P	ance with al Budget ositive egative)
Revenues:	,				 	·	
Intergovernmental Revenues	\$	5,040,000	\$	5,040,000	\$ 5,251,849	\$	211,849
Charges for Services		4,000		4,000	14,600		10,600
Investment Earnings		3,000		3,000	783		(2,217)
Fines and Forfeitures		9,000		9,000	17,664		8,664
All Other Revenues		15,500		15,500	98,808		83,308
Total Revenues		5,071,500		5,071,500	5,383,704		312,204
Expenditures:							
Public Works:							
Personal Services		2,279,741		2,409,713	2,374,126		35,587
Materials and Supplies		960,253		971,557	936,124		35,433
Contractual Services		1,665,894		1,774,413	1,614,162		160,251
Other Expenditures		33,260		32,990	26,548		6,442
Intergovernmental		147,000		167,989	167,989		0
Capital Outlay		265,488		344,508	 341,165		3,343
Total Expenditures		5,351,636		5,701,170	5,460,114		241,056
Excess (Deficiency) of							
Revenues Over (Under) Expenditures		(280,136)		(629,670)	(76,410)		553,260
Fund Balance at Beginning of Year		1,017,409		1,017,409	1,017,409		0
Prior Year Encumbrances		280,135		280,135	 280,135		0
Fund Balance at End of Year	\$	1,017,408	\$	667,874	\$ 1,221,134	\$	553,260

CHILDREN SERVICES BOARD FUND

								riance with
								Positive
	Orig	ginal Budget	Final Budget		Actual		(Negative)
Revenues:								
Taxes	\$	995,000	\$	995,000	\$	970,908	\$	(24,092)
Intergovernmental Revenues		57,997		1,171,834	34 2,202,602			1,030,768
Charges for Services		1,200,000		1,200,000		65,580		(1,134,420)
All Other Revenues		17,455		17,455		21,037		3,582
Total Revenues		2,270,452		3,384,289		3,260,127		(124,162)
Expenditures:								
Human Services:								
Contractual Services		2,498,912		3,588,499		3,351,794		236,705
Other Expenditures		352,232		376,482		340,144		36,338
Total Expenditures		2,851,144		3,964,981		3,691,938		273,043
Excess (Deficiency) of								
Revenues Over (Under) Expenditures		(580,692)		(580,692)		(431,811)		148,881
Net Change in Fund Balance		(580,692)		(580,692)		(431,811)		148,881
Fund Balance at Beginning of Year		749,080		749,080		749,080		0
Prior Year Encumbrances		46,144		46,144		46,144		0
Fund Balance at End of Year	\$	214,532	\$	214,532	\$	363,413	\$	148,881

DEVELOPMENT DISABILITIES FUND

_	Or	iginal Budget	Fi	inal Budget	Actual		riance with nal Budget Positive Negative)
Revenues:							
Taxes	\$	4,100,000	\$	4,100,000	\$ 4,147,349	\$	47,349
Intergovernmental Revenues		4,185,958		4,185,958	4,440,050		254,092
All Other Revenues		353,000		353,000	259,240		(93,760)
Donations and Contributions		3,000		3,000	 300,633		297,633
Total Revenues		8,641,958		8,641,958	9,147,272		505,314
Expenditures:							
Human Services:							
Personal Services		2,752,180		2,751,481	2,440,724		310,757
Materials and Supplies		384,912		98,112	85,837		12,275
Contractual Services		6,529,904		6,791,604	6,272,634		518,970
Other Expenditures		30,363		14,363	13,612		751
Capital Outlay		49,100		90,900	 85,601		5,299
Total Expenditures		9,746,459		9,746,460	 8,898,408		848,052
Excess (Deficiency) of							
Revenues Over (Under) Expenditures		(1,104,501)		(1,104,502)	248,864		1,353,366
Other Financing Sources (Uses):							
Transfers Out		0		(50,000)	0		50,000
Total Other Financing Sources (Uses)		0		(50,000)	0		50,000
Net Change in Fund Balance		(1,104,501)		(1,154,502)	248,864		1,403,366
Fund Balance at Beginning of Year		7,879,699		7,879,699	7,879,699		0
Prior Year Encumbrances		6,565		6,565	 6,565		0
Fund Balance at End of Year	\$	6,781,763	\$	6,731,762	\$ 8,135,128	\$	1,403,366

DOG AND KENNEL FUND

	Origii	nal Budget	Fina	al Budget	 Actual	Variance with Final Budget Positive (Negative)	
Revenues:							
Charges for Services	\$	28,400	\$	28,400	\$ 23,126	\$	(5,274)
Licenses and Permits		176,000		176,000	173,167		(2,833)
Fines and Forfeitures		2,000		2,000	2,246		246
All Other Revenues		1,200		1,200	 4,122		2,922
Total Revenues		207,600		207,600	 202,661		(4,939)
Expenditures:							
Health:							
Personal Services		156,000		164,000	158,932		5,068
Materials and Supplies		22,625		21,625	19,834		1,791
Contractual Services		92,039		85,039	74,876		10,163
Other Expenditures		8,409		8,443	8,134		309
Capital Outlay		4,716		4,682	 4,159		523
Total Expenditures		283,789		283,789	 265,935		17,854
Excess (Deficiency) of							
Revenues Over (Under) Expenditures		(76,189)		(76,189)	(63,274)		12,915
Other Financing Sources (Uses):							
Transfers In		0		0	 52,000		52,000
Total Other Financing Sources (Uses)		0		0	 52,000		52,000
Net Change in Fund Balance		(76,189)		(76,189)	(11,274)		64,915
Fund Balance at Beginning of Year		61,061		61,061	61,061		0
Prior Year Encumbrances		15,289		15,289	15,289		0
Fund Balance at End of Year	\$	161	\$	161	\$ 65,076	\$	64,915

INDIGENT GUARDIANSHIP FUND

Revenues:	Original Budget Final Budget			Actual	Fina Po	nnce with I Budget ositive egative)		
Charges for Services	\$	7,300	\$	7,300	\$	6,418	\$	(882)
All Other Revenues	Φ	200	Φ	200	Ф	0,418	Φ	(200)
Total Revenues		7,500		7,500		6,418		(1,082)
Expenditures:								
General Government - Judicial:								
Contractual Services		8,689		8,689		8,355		334
Total Expenditures		8,689		8,689		8,355		334
Excess (Deficiency) of								
Revenues Over (Under) Expenditures		(1,189)		(1,189)		(1,937)		(748)
Fund Balance at Beginning of Year		2,012		2,012		2,012		0
Fund Balance at End of Year	\$	823	\$	823	\$	75	\$	(748)

CONDUCT OF BUSINESS FUND

	Original Budget		Fina	l Budget	 Actual	Variance with Final Budget Positive (Negative)		
Revenues:								
Charges for Services	\$	1,000	\$	1,000	\$ 1,011	\$	11	
Total Revenues		1,000		1,000	1,011		11	
Expenditures:								
General Government - Judicial:								
Other Expenditures		10,153		10,153	 3,439		6,714	
Total Expenditures		10,153		10,153	 3,439	-	6,714	
Excess (Deficiency) of								
Revenues Over (Under) Expenditures		(9,153)		(9,153)	(2,428)		6,725	
Fund Balance at Beginning of Year		9,208		9,208	9,208		0	
Fund Balance at End of Year	\$	55	\$	55	\$ 6,780	\$	6,725	

COURTS COMPUTER FUND

								nce with
								Budget sitive
	Orio	Original Budget Final Budget				Actual		gative)
Revenues:	Olig	Original Baaget		ii Duaget	Actual		(110	gative)
Charges for Services	\$	78,900	\$	78,900	\$	79,297	\$	397
Investment Earnings		20		20		2,445		2,425
All Other Revenues		100		100		0		(100)
Total Revenues		79,020		79,020		81,742		2,722
Expenditures:								
General Government - Judicial:								
Materials and Supplies		8,000		8,000		79		7,921
Contractual Services		6,497		6,497		3,620		2,877
Other Expenditures		39,510		39,510		37,211		2,299
Capital Outlay		189,829		189,829		158,423		31,406
Total Expenditures		243,836		243,836		199,333		44,503
Excess (Deficiency) of								
Revenues Over (Under) Expenditures		(164,816)		(164,816)		(117,591)		47,225
Fund Balance at Beginning of Year		164,074		164,074		164,074		0
Prior Year Encumbrances		13,019		13,019		13,019		0
Fund Balance at End of Year	\$	12,277	\$	12,277	\$	59,502	\$	47,225

RECORDER'S EQUIPMENT FUND

						Fina	ance with I Budget ositive
	Origi	nal Budget	Fina	ıl Budget	Actual	(Ne	egative)
Revenues:							
Charges for Services	\$	43,000	\$	43,000	\$ 43,720	\$	720
Total Revenues		43,000		43,000	 43,720		720
Expenditures:							
General Government - Legislative and Executive:							
Contractual Services		42,920		42,920	39,405		3,515
Other Expenditures		5,027		7,627	7,405		222
Capital Outlay		6,000		3,400	 0		3,400
Total Expenditures		53,947		53,947	 46,810		7,137
Excess (Deficiency) of							
Revenues Over (Under) Expenditures		(10,947)		(10,947)	(3,090)		7,857
Fund Balance at Beginning of Year		10,921		10,921	10,921		0
Prior Year Encumbrances		26		26	26		0
Fund Balance at End of Year	\$	0	\$	0	\$ 7,857	\$	7,857

COURTS' COMPUTER RESEARCH FUND

	Origi	nal Budget	Fina	ıl Budget	 Actual	Variance with Final Budget Positive (Negative)		
Revenues:								
Charges for Services	\$	3,200	\$	3,200	\$ 3,273	\$	73	
Total Revenues		3,200		3,200	3,273		73	
Expenditures:								
General Government - Judicial:								
Other Expenditures		4,716		4,716	 2,553		2,163	
Total Expenditures		4,716		4,716	2,553		2,163	
Excess (Deficiency) of								
Revenues Over (Under) Expenditures		(1,516)		(1,516)	720		2,236	
Fund Balance at Beginning of Year		4,718		4,718	4,718		0	
Fund Balance at End of Year	\$	3,202	\$	3,202	\$ 5,438	\$	2,236	

TIME OUT PROGRAM FUND

	Origi	nal Budget	Fina	al Budget	A	.ctual	Fina Po	riance with hal Budget Positive Vegative)	
Revenues:									
All Other Revenues	\$	0	\$	0	\$	49	\$	49	
Total Revenues		0		0		49		49	
Expenditures:									
Public Safety:									
Other Expenditures		1,378		1,378		0		1,378	
Total Expenditures		1,378		1,378		0		1,378	
Excess (Deficiency) of									
Revenues Over (Under) Expenditures		(1,378)		(1,378)		49		1,427	
Fund Balance at Beginning of Year		1,378		1,378		1,378		0	
Fund Balance at End of Year	\$	0	\$	0	\$	1,427	\$	1,427	

PROBATE - JUVENILE SPECIAL PROJECT FUND

						Variance with		
							ıl Budget	
								ositive
	Original Budget		Fina	ıl Budget		Actual	(N	egative)
Revenues:								
Fines and Forfeitures	\$	39,900	\$	39,900	\$	36,920	\$	(2,980)
All Other Revenues		100		100		4,449		4,349
Total Revenues		40,000		40,000		41,369		1,369
Expenditures:								
Public Safety:								
Personal Services		0		3,000		0		3,000
Other Expenditures		133,716		130,716		26,263		104,453
Total Expenditures		133,716		133,716		26,263		107,453
Excess (Deficiency) of								
Revenues Over (Under) Expenditures		(93,716)		(93,716)		15,106		108,822
Fund Balance at Beginning of Year		99,635		99,635		99,635		0
Fund Balance at End of Year	\$	5,919	\$	5,919	\$	114,741	\$	108,822

JUVENILE COURT SOCIAL WORKERS FUND

							ance with I Budget
							ositive
	Orig	Original Budget		al Budget	 Actual	(N	egative)
Revenues:							
Intergovernmental Revenues	\$	75	\$	75	\$ 0	\$	(75)
Fines and Forfeitures		0		0	6		6
All Other Revenues		1,500		1,500	 4,167		2,667
Total Revenues		1,575		1,575	4,173		2,598
Expenditures:							
Public Safety:							
Contractual Services		1,736		1,736	0		1,736
Other Expenditures		52,817		52,817	 170		52,647
Total Expenditures		54,553		54,553	 170		54,383
Excess (Deficiency) of							
Revenues Over (Under) Expenditures		(52,978)		(52,978)	4,003		56,981
Fund Balance at Beginning of Year		53,040		53,040	53,040		0
Fund Balance at End of Year	\$	62	\$	62	\$ 57,043	\$	56,981

SPECIALIZED DOCKET FUND

						Vari	ance with	
					Final Budget			
						Positive		
	Origi	nal Budget	Fina	ıl Budget	 Actual	(Negative)		
Revenues:								
Intergovernmental Revenues	\$	35,000	\$	35,000	\$ 30,000	\$	(5,000)	
All Other Revenues		0		0	 300		300	
Total Revenues		35,000		35,000	 30,300		(4,700)	
Expenditures:								
General Government - Judicial:								
Personal Services		30,340		30,290	18,306		11,984	
Materials and Supplies		0		50	 50		0	
Total Expenditures		30,340		30,340	 18,356		11,984	
Excess (Deficiency) of								
Revenues Over (Under) Expenditures		4,660		4,660	11,944		7,284	
Fund Balance at Beginning of Year		3,128		3,128	 3,128		0	
Fund Balance at End of Year	\$	7,788	\$	7,788	\$ 15,072	\$	7,284	

JUSTICE REINVESTMENT AND INCENTIVE GRANT FUND

	Origi	nal Budget	Fina	al Budget	 Actual	Fina P	ance with I Budget ositive egative)
Revenues:							
Intergovernmental Revenues	\$	89,713	\$	89,713	\$ 89,713	\$	0
Total Revenues		89,713		89,713	 89,713		0
Expenditures:							
Public Safety:							
Personal Services		89,713		139,541	118,564		20,977
Materials and Supplies		0		500	402		98
Capital Outlay		0		3,500	 2,764		736
Total Expenditures		89,713		143,541	121,730		21,811
Excess (Deficiency) of							
Revenues Over (Under) Expenditures		0		(53,828)	(32,017)		21,811
Fund Balance at Beginning of Year		53,828		53,828	 53,828		0
Fund Balance at End of Year	\$	53,828	\$	0	\$ 21,811	\$	21,811

PRESENTENCE INVESTIGATION GRANT FUND

						ance with
						l Budget ositive
	Origi	nal Budget	Fina	al Budget	Actual	egative)
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		17,191		17,191	 11,688	 5,503
Total Expenditures		17,191		17,191	 11,688	 5,503
Excess (Deficiency) of						
Revenues Over (Under) Expenditures		(7,191)		(7,191)	(1,687)	5,504
Fund Balance at Beginning of Year		7,257		7,257	7,257	0
Prior Year Encumbrances		16		16	 16	 0
Fund Balance at End of Year	\$	82	\$	82	\$ 5,586	\$ 5,504

AUTOMATED TITLE PROCESSING FUND

							Fina F	iance with al Budget Positive
	Orig	ginal Budget	Final Budget		Actual		(Negative)	
Revenues:								
Charges for Services	\$	370,000	\$	370,000	\$	454,034	\$	84,034
All Other Revenues		200		200		3,055		2,855
Total Revenues		370,200		370,200		457,089		86,889
Expenditures:								
General Government - Judicial:								
Personal Services		276,086		278,710		271,171		7,539
Materials and Supplies		10,000		10,000		6,573		3,427
Contractual Services		42,271		42,271		33,746		8,525
Other Expenditures		8,250		7,526		6,738		788
Total Expenditures		336,607		338,507		318,228		20,279
Excess (Deficiency) of								
Revenues Over (Under) Expenditures		33,593		31,693		138,861		107,168
Other Financing Sources (Uses):								
Transfers Out		(125,000)		(123,100)		(123,100)		0
Total Other Financing Sources (Uses)		(125,000)		(123,100)		(123,100)		0
Net Change in Fund Balance		(91,407)		(91,407)		15,761		107,168
Fund Balance at Beginning of Year		99,551		99,551		99,551		0
Prior Year Encumbrances		6,220		6,220		6,220		0
Fund Balance at End of Year	\$	14,364	\$	14,364	\$	121,532	\$	107,168

LAW LIBRARY FUND

							nce with Budget
							sitive
	Origin	nal Budget	Fina	l Budget	Actual	(Ne	gative)
Revenues:			•				
Fines and Forfeitures	\$	40,000	\$	42,430	\$ 50,141	\$	7,711
All Other Revenues		0		0	 25		25
Total Revenues		40,000		42,430	 50,166		7,736
Expenditures:							
General Government - Judicial:							
Personal Services		1,780		1,780	1,538		242
Materials and Supplies		5,000		2,000	1,420		580
Contractual Services		30,000		44,687	44,507		180
Other Expenditures		2,000		0	0		0
Capital Outlay		2,000		0	 0		0
Total Expenditures		40,780		48,467	 47,465		1,002
Excess (Deficiency) of							
Revenues Over (Under) Expenditures		(780)		(6,037)	2,701		8,738
Fund Balance at Beginning of Year		6,037		6,037	 6,037		0
Fund Balance at End of Year	\$	5,257	\$	0	\$ 8,738	\$	8,738

DELINQUENT TAX ASSESSMENT COLLECTION FUND

						Vari	ance with
							l Budget
							ositive
	Orig	inal Budget	Fin	al Budget	 Actual	(No	egative)
Revenues:							
Charges for Services	\$	109,000	\$	109,000	\$ 104,682	\$	(4,318)
All Other Revenues		3,500		3,500	3,920		420
Total Revenues		112,500		112,500	108,602		(3,898)
Expenditures:							
General Government - Legislative and Executive:							
Personal Services		134,560		133,743	119,322		14,421
Materials and Supplies		4,797		3,197	2,497		700
Contractual Services		13,329		12,779	5,097		7,682
Other Expenditures		21,383		33,571	23,338		10,233
Capital Outlay		1,150		2,750	 2,106		644
Total Expenditures		175,219		186,040	 152,360		33,680
Excess (Deficiency) of							
Revenues Over (Under) Expenditures		(62,719)		(73,540)	(43,758)		29,782
Fund Balance at Beginning of Year		92,665		92,665	92,665		0
Prior Year Encumbrances		13,159		13,159	13,159		0
Fund Balance at End of Year	\$	43,105	\$	32,284	\$ 62,066	\$	29,782

VOCA AND SVAA GRANT FUND

	Origi	inal Budget	Final Budget		Actual		Fina Po	nce with I Budget ositive egative)
Revenues:								
Intergovernmental Revenues	\$	54,228	\$	54,228	\$	55,305	\$	1,077
All Other Revenues		0		0		847		847
Total Revenues		54,228		54,228		56,152		1,924
Expenditures:								
General Government - Legislative and Executive:								
Personal Services		64,534		66,879		66,722		157
Materials and Supplies		591		483		380		103
Contractual Services		1,760		2,297		2,297		0
Other Expenditures		1,100		570		570		0
Total Expenditures		67,985		70,229		69,969		260
Excess (Deficiency) of								
Revenues Over (Under) Expenditures		(13,757)		(16,001)		(13,817)		2,184
Other Financing Sources (Uses):								
Transfers In		12,907		12,907		12,907		0
Total Other Financing Sources (Uses)		12,907		12,907		12,907		0
Net Change in Fund Balance		(850)		(3,094)		(910)		2,184
Fund Balance at Beginning of Year		3,824		3,824		3,824		0
Prior Year Encumbrances		800		800		800		0
Fund Balance at End of Year	\$	3,774	\$	1,530	\$	3,714	\$	2,184

MARINE PATROL GRANT FUND

	Origi	nal Budget	Fine	al Rudgat		Actual	Fina P	ance with I Budget ositive egative)
Revenues:	Origi	nai Buuget	Final Budget		Actual		(110	egauve)
Intergovernmental Revenues	\$	22,940	\$	22,940	\$	22,891	\$	(49)
All Other Revenues		20		20		0		(20)
Total Revenues		22,960		22,960		22,891		(69)
Expenditures:								
Public Safety:								
Personal Services		22,405		23,028		23,028		0
Other Expenditures		210		210		210		0
Total Expenditures		22,615		23,238		23,238		0
Excess (Deficiency) of								
Revenues Over (Under) Expenditures		345		(278)		(347)		(69)
Other Financing Sources (Uses):								
Transfers In		1,300		1,300		0		(1,300)
Total Other Financing Sources (Uses)		1,300		1,300		0		(1,300)
Net Change in Fund Balance		1,645		1,022		(347)		(1,369)
Fund Balance at Beginning of Year		137		137		137		0
Prior Year Encumbrances		210		210		210		0
Fund Balance at End of Year	\$	1,992	\$	1,369	\$	0	\$	(1,369)

INDIGENT DRIVERS MONITORING FUND

	Origin	al Budget	Final	l Budget	A	etual	Final Po	Budget sitive gative)
Revenues:								
Charges for Services	\$	0	\$	0	\$	50	\$	50
Total Revenues		0		0		50		50
Expenditures:								
General Government - Judicial:								
Capital Outlay		300		300		0		300
Total Expenditures		300		300		0		300
Excess (Deficiency) of								
Revenues Over (Under) Expenditures		(300)		(300)		50		350
Fund Balance at Beginning of Year		300		300		300		0
Fund Balance at End of Year	\$	0	\$	0	\$	350	\$	350

COMMON PLEAS JAIL DIVERSION GRANT FUND

							ance with l Budget
							ositive
	Original Budget		Fina	l Budget	 Actual	(Ne	egative)
Revenues:							
Intergovernmental Revenues	\$	51,870	\$	51,870	\$ 51,870	\$	0
All Other Revenues		0		0	826		826
Total Revenues		51,870		51,870	52,696		826
Expenditures:							
Public Safety:							
Personal Services		54,626		50,626	40,287		10,339
Materials and Supplies		4,000		4,000	3,281		719
Contractual Services		2,548		4,548	3,474		1,074
Capital Outlay		500		2,500	 1,466		1,034
Total Expenditures		61,674		61,674	 48,508		13,166
Excess (Deficiency) of							
Revenues Over (Under) Expenditures		(9,804)		(9,804)	4,188		13,992
Fund Balance at Beginning of Year		9,873		9,873	9,873		0
Prior Year Encumbrances		26		26	 26		0
Fund Balance at End of Year	\$	95	\$	95	\$ 14,087	\$	13,992

TARGETED COMMUNITY ALTERNATIVE TO PRISON GRANT FUND

						Fina	ance with al Budget Positive
	Orig	inal Budget	Fin	al Budget	Actual	(N	egative)
Revenues:					 		
Intergovernmental Revenues	\$	130,281	\$	130,281	\$ 149,824	\$	19,543
All Other Revenues		0		0	 3		3
Total Revenues		130,281		130,281	 149,827		19,546
Expenditures:							
Public Safety:							
Personal Services		127,000		132,000	107,560		24,440
Materials and Supplies		3,600		3,600	3,326		274
Contractual Services		15,000		10,000	5,000		5,000
Capital Outlay		3,000		3,000	 1,014		1,986
Total Expenditures		148,600		148,600	 116,900		31,700
Excess (Deficiency) of							
Revenues Over (Under) Expenditures		(18,319)		(18,319)	32,927		51,246
Fund Balance at Beginning of Year		18,345		18,345	 18,345		0
Fund Balance at End of Year	\$	26	\$	26	\$ 51,272	\$	51,246

911 EMERGENCY CALLING SYSTEM FUND

								iance with al Budget
								Positive
	Orig	ginal Budget	Fi	nal Budget	Actual		(N	egative)
Revenues:								
Taxes	\$	1,600,000	\$	1,600,000	\$	1,760,115	\$	160,115
Intergovernmental Revenues		125,000		125,000		120,177		(4,823)
All Other Revenues		5,000		5,000		19,319		14,319
Total Revenues		1,730,000		1,730,000		1,899,611		169,611
Expenditures:								
Public Safety:								
Personal Services		1,531,075		1,550,575		1,486,149		64,426
Materials and Supplies		7,950		9,950		7,631		2,319
Contractual Services		246,293		253,793		238,755		15,038
Other Expenditures		85,250		50,250		48,735		1,515
Capital Outlay	162,850			125,100		96,319		28,781
Debt Service:								
Principal Retirement		0		43,750		43,750		0
Total Expenditures		2,033,418		2,033,418		1,921,339		112,079
Excess (Deficiency) of								
Revenues Over (Under) Expenditures		(303,418)		(303,418)		(21,728)		281,690
Other Financing Sources (Uses):								
Advances Out		(150,000)		(150,000)	(150,000)			0
Total Other Financing Sources (Uses)		(150,000)		(150,000)		(150,000)		0
Net Change in Fund Balance		(453,418)		(453,418)		(171,728)		281,690
Fund Balance at Beginning of Year		563,456		563,456	563,456		0	
Prior Year Encumbrances		41,843	41,843		41,843		0	
Fund Balance at End of Year	\$	151,881	\$ 151,881			433,571	\$	281,690

LITTER CONTROL AND RECYCLING FUND

								nce with
								Budget sitive
	Orioi	nal Budget	Fina	ıl Budget	Actual			gative)
Revenues:	Origi	nui Budget	- 1 1110	ii Buaget	-	- Tetuar		<u>gative)</u>
	ф	50.504	Φ.	50.5 0.4	Φ.	7.700	ф	4.00.4
Intergovernmental Revenues	\$	72,504	\$	72,504	\$	76,738	\$	4,234
All Other Revenues		500		500		593		93
Total Revenues		73,004		73,004		77,331		4,327
Expenditures:								
Health:								
Personal Services		52,600		52,731		50,699		2,032
Materials and Supplies		4,005		10,357		10,186		171
Contractual Services		12,200		13,460		13,107		353
Other Expenditures		7,243		3,900		3,900		0
Capital Outlay		4,800		400		100		300
Total Expenditures		80,848		80,848		77,992		2,856
Excess (Deficiency) of								
Revenues Over (Under) Expenditures		(7,844)		(7,844)		(661)		7,183
Fund Balance at Beginning of Year		6,834		6,834		6,834		0
Prior Year Encumbrances		1,200		1,200		1,200		0
Fund Balance at End of Year	\$	190	\$	190	\$	7,373	\$	7,183

CHILD SUPPORT ENFORCEMENT AGENCY FUND

								iance with al Budget
	Origi	nal Budget	Ein	al Budget		Actual		Positive (egative)
Revenues:	Origi	nai Budget	1.111	ai Budget		Actual		egative)
Intergovernmental Revenues	\$	490,000	\$	420,286	\$	706,487	\$	286,201
Charges for Services	Ψ	185,000	Ψ	185,000	Ψ	184,847	Ψ	(153)
All Other Revenues		10,000		39,634		48,245		8,611
Total Revenues		685,000		644,920		939,579		294,659
Expenditures:								
Human Services:								
Personal Services		757,200		745,499		721,445		24,054
Materials and Supplies	850			1,350		713		637
Contractual Services		101,404		143,738		140,124		3,614
Other Expenditures		19,990		18,490		12,017		6,473
Capital Outlay		319		13,020		12,433		587
Total Expenditures		879,763		922,097		886,732		35,365
Excess (Deficiency) of								
Revenues Over (Under) Expenditures		(194,763)		(277,177)		52,847		330,024
Other Financing Sources (Uses):								
Transfers In		0		82,413		82,413		0
Total Other Financing Sources (Uses)		0		82,413		82,413		0
Net Change in Fund Balance		(194,763)		(194,764)		135,260		330,024
Fund Balance at Beginning of Year		172,592		172,592		172,592		0
Prior Year Encumbrances	22,264		22,264		22,264		0	
Fund Balance at End of Year	\$	93	\$	92	\$	330,116	\$	330,024

REAL ESTATE ASSESSMENT FUND

							ance with
							al Budget
							ositive
	Ori	ginal Budget	get Final Budget		 Actual		egative)
Revenues:							
Charges for Services	\$	805,100	\$	805,100	\$ 842,357	\$	37,257
All Other Revenues		6,200		6,200	 7,344		1,144
Total Revenues		811,300		811,300	 849,701		38,401
Expenditures:							
General Government - Legislative and Executive:							
Personal Services		317,850		319,051	271,451		47,600
Materials and Supplies		10,475		9,274	7,745		1,529
Contractual Services		1,741,051		1,666,051	1,350,141		315,910
Other Expenditures		10,000		75,000	56,747		18,253
Capital Outlay		5,400		15,400	 13,620		1,780
Total Expenditures		2,084,776		2,084,776	 1,699,704		385,072
Excess (Deficiency) of							
Revenues Over (Under) Expenditures		(1,273,476)		(1,273,476)	(850,003)		423,473
Fund Balance at Beginning of Year		2,372,480		2,372,480	2,372,480		0
Prior Year Encumbrances		481,926		481,926	481,926		0
Fund Balance at End of Year	\$	1,580,930	\$	1,580,930	\$ 2,004,403	\$	423,473

YOUTH SERVICES GRANT FUND

								iance with
								al Budget
								Positive
	Orig	inal Budget	Fin	al Budget	Actual		(Negative)	
Revenues:								
Intergovernmental Revenues	\$	480,500	\$	480,500	\$	387,007	\$	(93,493)
All Other Revenues		500		500		11,479		10,979
Total Revenues		481,000		481,000		398,486		(82,514)
Expenditures:								
Public Safety:								
Personal Services		240,730		349,672		326,428		23,244
Materials and Supplies		2,251		3,751		2,084		1,667
Contractual Services		151,869		191,274		102,371		88,903
Other Expenditures		86,285		82,738		1,005		81,733
Total Expenditures		481,135		627,435		431,888		195,547
Excess (Deficiency) of								
Revenues Over (Under) Expenditures		(135)		(146,435)		(33,402)		113,033
Fund Balance at Beginning of Year		249,105		249,105		249,105		0
Prior Year Encumbrances		135		135		135		0
Fund Balance at End of Year	\$	249,105	\$	102,805	\$	215,838	\$	113,033

DITCH MAINTENANCE FUND

							nce with l Budget
							ositive
	Origi	nal Budget	Fina	l Budget		Actual	egative)
Revenues:					•		
Special Assessments	\$	6,530	\$	6,530	\$	6,429	\$ (101)
Total Revenues		6,530		6,530		6,429	 (101)
Expenditures:							
Capital Outlay:							
Contractual Services		30,900		26,600		13,313	 13,287
Total Expenditures		30,900		26,600		13,313	 13,287
Excess (Deficiency) of							
Revenues Over (Under) Expenditures		(24,370)		(20,070)		(6,884)	13,186
Other Financing Sources (Uses):							
Advances Out		0		(4,300)		(4,300)	0
Total Other Financing Sources (Uses)		0		(4,300)		(4,300)	0
Net Change in Fund Balance		(24,370)		(24,370)		(11,184)	13,186
Fund Balance at Beginning of Year		23,627		23,627		23,627	0
Prior Year Encumbrances		750		750		750	 0
Fund Balance at End of Year	\$	7	\$	7	\$	13,193	\$ 13,186

HAZARD MITIGATION GRANT FUND

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

EMERGENCY MANAGEMENT AGENCY FUND

	Orig	inal Budget	Final Budget		Actual		Fina F	iance with al Budget Positive [egative]
Revenues:								
Intergovernmental Revenues	\$	90,885	\$	90,885	\$	69,382	\$	(21,503)
All Other Revenues		0		0		5,914		5,914
Total Revenues		90,885		90,885		75,296		(15,589)
Expenditures:								
Public Safety:								
Personal Services		74,100		74,600		70,899		3,701
Materials and Supplies	3,500		3,500		3,293			207
Contractual Services	56,850			56,850		28,138		28,712
Other Expenditures	16,032			16,032		6,710		9,322
Capital Outlay		22,917		22,417		8,397		14,020
Total Expenditures		173,399		173,399		117,437		55,962
Excess (Deficiency) of								
Revenues Over (Under) Expenditures		(82,514)		(82,514)		(42,141)		40,373
Other Financing Sources (Uses):								
Transfers In		24,000		24,000		24,000		0
Transfers Out		(16,000)		(16,000)		0		16,000
Total Other Financing Sources (Uses)		8,000		8,000		24,000		16,000
Net Change in Fund Balance		(74,514)		(74,514)		(18,141)		56,373
Fund Balance at Beginning of Year		121,287		121,287		121,287		0
Prior Year Encumbrances		9,899		9,899		9,899		0
Fund Balance at End of Year	\$	56,672	\$	56,672	\$	113,045	\$	56,373

MARRIAGE LICENSE FUND

	Original Budget			Final Budget		Actual		Variance with Final Budget Positive (Negative)	
Revenues:									
Charges for Services	\$	14,000	\$	14,000	\$	11,721	\$	(2,279)	
Total Revenues		14,000		14,000		11,721		(2,279)	
Expenditures:									
Health:									
Contractual Services		14,000		14,000		10,886		3,114	
Total Expenditures		14,000		14,000		10,886		3,114	
Excess (Deficiency) of									
Revenues Over (Under) Expenditures		0		0		835		835	
Fund Balance at Beginning of Year		0		0		0		0	
Fund Balance at End of Year	\$	0	\$	0	\$	835	\$	835	

KNOX AREA TRANSIT (KAT) FUND

						Fin	iance with al Budget Positive
	Ori	ginal Budget	Fi	nal Budget	 Actual	(Negative)	
Revenues:							
Intergovernmental Revenues	\$	1,056,229	\$	1,056,229	\$ 1,109,411	\$	53,182
Charges for Services		618,390		618,390	571,315		(47,075)
All Other Revenues		272,475		272,475	 52,060		(220,415)
Total Revenues		1,947,094		1,947,094	 1,732,786		(214,308)
Expenditures:							
Human Services:							
Personal Services		1,300,120		1,323,935	1,188,494		135,441
Materials and Supplies		245,892		357,892	303,349		54,543
Contractual Services		220,767		125,967	79,885		46,082
Other Expenditures		53,684		62,669	58,594		4,075
Capital Outlay		270,556		220,556	 39,816		180,740
Total Expenditures		2,091,019		2,091,019	 1,670,138		420,881
Excess (Deficiency) of							
Revenues Over (Under) Expenditures		(143,925)		(143,925)	62,648		206,573
Other Financing Sources (Uses):							
Transfers In		25,000		25,000	 0		(25,000)
Total Other Financing Sources (Uses)		25,000		25,000	 0		(25,000)
Net Change in Fund Balance		(118,925)		(118,925)	62,648		181,573
Fund Balance at Beginning of Year		123,410		123,410	123,410		0
Prior Year Encumbrances		34,398		34,398	 34,398		0
Fund Balance at End of Year	\$	38,883	\$	38,883	\$ 220,456	\$	181,573

HELP AMERICA VOTE ACT FUND

Revenues:	Origina	al Budget	Fina	l Budget	 Actual	Final Pos	Budget sitive gative)
Intergovernmental Revenues	\$	0	\$	3,977	\$ 3,977	\$	0
All Other Revenues		0		0_	8		8
Total Revenues		0		3,977	3,985		8
Expenditures:							
General Government - Legislative and Executive:							
Personal Services		32		4,009	 3,977		32
Total Expenditures		32		4,009	 3,977		32
Excess (Deficiency) of							
Revenues Over (Under) Expenditures		(32)		(32)	8		40
Fund Balance at Beginning of Year		32		32	32		0
Fund Balance at End of Year	\$	0	\$	0	\$ 40	\$	40

STORM WATER MANAGEMENT FUND

								nce with Budget
								ositive
	Origi	nal Budget	Final Budget		Actual		(Ne	gative)
Revenues:								
Charges for Services	\$	5,000	\$	5,000	\$	8,952	\$	3,952
All Other Revenues		0		0		12		12
Total Revenues		5,000		5,000		8,964		3,964
Expenditures:								
Public Works:								
Personal Services		9,325		6,123		4,060		2,063
Other Expenditures		0		5,702		5,702		0
Total Expenditures		9,325		11,825		9,762		2,063
Excess (Deficiency) of								
Revenues Over (Under) Expenditures		(4,325)		(6,825)		(798)		6,027
Other Financing Sources (Uses):								
Transfers Out		(2,500)		0		0		0
Total Other Financing Sources (Uses)		(2,500)		0		0		0
Net Change in Fund Balance		(6,825)		(6,825)		(798)		6,027
Fund Balance at Beginning of Year		6,828		6,828		6,828		0
Fund Balance at End of Year	\$	3	\$	3	\$	6,030	\$	6,027

CONTINUING PROFESSIONAL TRAINING FUND

							ance with
							l Budget ositive
	Origi	nal Budget	Fina	ıl Budget	Actual	egative)	
Revenues:							 <u> </u>
Intergovernmental Revenues	\$	0	\$	25,128	\$	25,128	\$ 0
Total Revenues		0		25,128		25,128	 0
Expenditures:							
Public Safety:							
Personal Services		7,282		32,409		10,152	22,257
Total Expenditures		7,282		32,409		10,152	 22,257
Excess (Deficiency) of							
Revenues Over (Under) Expenditures		(7,282)		(7,281)		14,976	22,257
Other Financing Sources (Uses):							
Total Other Financing Sources (Uses)		0		0		0	 0
Net Change in Fund Balance		(7,282)		(7,281)		14,976	22,257
Fund Balance at Beginning of Year		7,282		7,282		7,282	0
Fund Balance at End of Year	\$	0	\$	1	\$	22,258	\$ 22,257

CONCEALED HANDGUN LICENSE FUND

							Varia	ince with
							Fina	l Budget
							P	ositive
	Orig	Original Budget		al Budget	Actual		(Ne	egative)
Revenues:								
Charges for Services	\$	25,000	\$	25,000	\$	29,762	\$	4,762
Licenses and Permits		80,000		80,000		80,655		655
All Other Revenues		0		0		603		603
Total Revenues		105,000		105,000		111,020		6,020
Expenditures:								
Public Safety:								
Personal Services		37,770		40,920		35,337		5,583
Materials and Supplies		8,000		12,755		12,055		700
Contractual Services		74,354		65,748		50,018		15,730
Other Expenditures		0		700		700		0
Capital Outlay		4,000		4,000		3,638		362
Total Expenditures		124,124		124,123		101,748		22,375
Excess (Deficiency) of								
Revenues Over (Under) Expenditures		(19,124)		(19,123)		9,272		28,395
Fund Balance at Beginning of Year		14,173		14,173		14,173		0
Prior Year Encumbrances		7,754		7,754		7,754		0
Fund Balance at End of Year	\$	2,803	\$	2,804	\$	31,199	\$	28,395

WIA PROGRAMS FUND

								riance with
								nal Budget Positive
	Orio	inal Budget	Fin	al Budget		Actual		Vegative)
Revenues:	One	Original Budget		ui Buaget		rictuar		(cgutive)
	¢	440,000	\$	440,000	ď	227.667	\$	(100.222)
Intergovernmental Revenues	\$	440,000	Э	440,000	\$	337,667	Э	(102,333)
Charges for Services		0		0		1,235		1,235
All Other Revenues		2,000		2,000		1,566		(434)
Total Revenues		442,000		442,000		340,468		(101,532)
Expenditures:								
Human Services:								
Personal Services		15,000		15,000		0		15,000
Contractual Services		472,000		472,000		397,163		74,837
Total Expenditures		487,000		487,000		397,163		89,837
Excess (Deficiency) of								
Revenues Over (Under) Expenditures		(45,000)		(45,000)		(56,695)		(11,695)
Fund Balance at Beginning of Year		231,972		231,972		231,972		0
Prior Year Encumbrances		2,000		2,000		2,000		0
Fund Balance at End of Year	\$	188,972	\$	188,972	\$	177,277	\$	(11,695)

DRUG USE PREVENTION GRANT

Revenues:	Origina	ıl Budget	Final	Budget	 Actual	Variance with Final Budget Positive (Negative) \$ 2,817 2,817 0 2,817	
Intergovernmental Revenues	\$	0	\$	0	\$ 2,817	\$	2,817
Total Revenues		0		0	2,817		2,817
Expenditures:							
Total Expenditures		0		0	 0	-	0
Excess (Deficiency) of							
Revenues Over (Under) Expenditures		0		0	2,817		2,817
Fund Balance at Beginning of Year		0		0	 0		0
Fund Balance at End of Year	\$	0	\$	0	\$ 2,817	\$	2,817

COMMON PLEAS SPECIAL PROJECT FUND

	Origir	nal Budget	Fina	ıl Budget	Actual		ance with al Budget ositive egative)
Revenues:							
Intergovernmental Revenues	\$	0	\$	0	\$ 23,900	\$	23,900
Charges for Services		30,000		50,662	53,950		3,288
All Other Revenues		0		0	 476		476
Total Revenues		30,000		50,662	 78,326		27,664
Expenditures:							
General Government - Judicial:							
Personal Services		31,000		37,006	36,531		475
Other Expenditures		0		14,662	0		14,662
Capital Outlay		8,000		11,994	 11,951		43
Total Expenditures		39,000		63,662	48,482		15,180
Excess (Deficiency) of							
Revenues Over (Under) Expenditures		(9,000)		(13,000)	29,844		42,844
Fund Balance at Beginning of Year		13,224		13,224	13,224		0
Fund Balance at End of Year	\$	4,224	\$	224	\$ 43,068	\$	42,844

SUPERVISION FEE FUND

							Final	nce with Budget
	Origi	nal Budget	Final Budget Actual					ositive gative)
Revenues:								8
Intergovernmental Revenues	\$	0	\$	0	\$	5,000	\$	5,000
Charges for Services		13,000		13,000		13,224		224
All Other Revenues		50		50		123		73
Total Revenues		13,050		13,050		18,347		5,297
Expenditures:								
General Government - Judicial:								
Personal Services		8,000		7,500		2,020		5,480
Other Expenditures		9,620		6,620		5,251		1,369
Capital Outlay		2,691		6,191		5,756		435
Total Expenditures		20,311		20,311		13,027		7,284
Excess (Deficiency) of								
Revenues Over (Under) Expenditures		(7,261)		(7,261)		5,320		12,581
Fund Balance at Beginning of Year		5,806		5,806		5,806		0
Prior Year Encumbrances		1,620		1,620		1,620		0
Fund Balance at End of Year	\$	165	\$	165	\$	12,746	\$	12,581

PARENTING SEMINAR FUND

							Vari	ance with
						l Budget		
								ositive
	Original Budget		Fina	l Budget		Actual	(N	egative)
Revenues:								
Charges for Services	\$	6,000	\$	6,000	\$	4,680	\$	(1,320)
All Other Revenues		0		0		81		81
Total Revenues		6,000		6,000		4,761		(1,239)
Expenditures:								
General Government - Judicial:								
Personal Services		100		3,649		3,646		3
Contractual Services		5,900		5,900		4,200		1,700
Total Expenditures		6,000		9,549		7,846		1,703
Excess (Deficiency) of								
Revenues Over (Under) Expenditures		0		(3,549)		(3,085)		464
Fund Balance at Beginning of Year		4,832		4,832		4,832		0
Fund Balance at End of Year	\$	4,832	\$	1,283	\$	1,747	\$	464

IMMOBILIZED VEHICLE FUND

	Origina	Original Budget Final Budget				ctual	Final Pos	Budget sitive gative)
Revenues:								
Charges for Services	\$	200	\$	200	\$	315	\$	115
Total Revenues		200		200		315		115
Expenditures:								
Public Safety:								
Contractual Services		658		658		0		658
Total Expenditures		658		658		0		658
Excess (Deficiency) of								
Revenues Over (Under) Expenditures		(458)		(458)		315		773
Fund Balance at Beginning of Year		458		458		458		0
Fund Balance at End of Year	\$	0	\$	0	\$	773	\$	773

REVOLVING LOAN FUND

						Variance with Final Budget		
							P	ositive
	Original Budget		Fin	al Budget		Actual	(Ne	egative)
Revenues:								
Intergovernmental Revenues	\$	0	\$	431,796	\$	432,800	\$	1,004
Investment Earnings		0		3,373		5,574		2,201
All Other Revenues		0		12,631		7,755		(4,876)
Total Revenues		0		447,800		446,129		(1,671)
Expenditures:								
Human Services:								
Personal Services		0		15,000		0		15,000
Other Expenditures		0		432,800		432,800		0
Total Expenditures		0		447,800		432,800		15,000
Excess (Deficiency) of								
Revenues Over (Under) Expenditures		0		0		13,329		13,329
Fund Balance at Beginning of Year		15,010		15,010		15,010		0
Fund Balance at End of Year	\$	15,010	\$	15,010	\$	28,339	\$	13,329

COMMUNITY MENTAL HEALTH FUND

						Fina	ance with al Budget ositive
	Ori	Original Budget		nal Budget	 Actual	(N	egative)
Revenues:							
Taxes	\$	1,005,000	\$	1,009,310	\$ 1,010,582	\$	1,272
Intergovernmental Revenues		134,200		134,200	 132,928		(1,272)
Total Revenues		1,139,200		1,143,510	 1,143,510		0
Expenditures:							
Intergovernmental:							
Contractual Services		1,139,200		1,143,510	 1,143,510	-	0
Total Expenditures	_	1,139,200		1,143,510	 1,143,510		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

SENIOR CITIZENS FUND

					Variance with Final Budget Positive				
	Orig	inal Budget	Fin	al Budget		Actual	(Negative)		
Revenues:									
Taxes	\$	983,589	\$	983,589	\$	1,035,386	\$	51,797	
Intergovernmental Revenues		107,026		107,026		26,502		(80,524)	
Total Revenues		1,090,615		1,090,615		1,061,888		(28,727)	
Expenditures:									
Intergovernmental:									
Contractual Services		946,306		1,106,168		1,106,168		0	
Total Expenditures		946,306		1,106,168		1,106,168		0	
Excess (Deficiency) of									
Revenues Over (Under) Expenditures		144,309		(15,553)		(44,280)		(28,727)	
Fund Balance at Beginning of Year		44,280		44,280		44,280		0	
Fund Balance at End of Year	\$	188,589	\$	28,727	\$	0	\$	(28,727)	

BOND RETIREMENT FUND

	Original Budget	Final Budget		Actual		riance with nal Budget Positive Negative)
Revenues:			•			•
All Other Revenues	\$ 301,087	\$	301,087	\$ 250,235	\$	(50,852)
Total Revenues	301,087		301,087	250,235		(50,852)
Expenditures:						
Debt Service:						
Principal Retirement	1,349,000		1,349,000	999,000		350,000
Interest and Fiscal Charges	 367,553		369,771	 232,612		137,159
Total Expenditures	1,716,553		1,718,771	1,231,612		487,159
Excess (Deficiency) of						
Revenues Over (Under) Expenditures	(1,415,466)		(1,417,684)	(981,377)		436,307
Other Financing Sources (Uses):						
Transfers In	 1,522,913		1,522,913	 931,416		(591,497)
Total Other Financing Sources (Uses)	1,522,913		1,522,913	931,416		(591,497)
Net Change in Fund Balance	107,447		105,229	(49,961)		(155,190)
Fund Balance at Beginning of Year	 65,507		65,507	65,507		0
Fund Balance at End of Year	\$ 172,954	\$	170,736	\$ 15,546	\$	(155,190)

OHIO WATER DEVELOPMENT AUTHORITY FUND

	Origina	al Budget	Final	Budget	Ac	ctual	Final l Pos	ce with Budget itive ative)
Revenues:								
Total Revenues	\$	0	\$	0	\$	0	\$	0
Expenditures:								
Total Expenditures		0		0		0		0
Excess (Deficiency) of								
Revenues Over (Under) Expenditures		0		0		0		0
Fund Balance at Beginning of Year		180		180		180		0
Fund Balance at End of Year	\$	180	\$	180	\$	180	\$	0

OPWC DAN-AMITY ROAD FUND

	Original Budget Final Budge		al Budget	 Actual	Variance with Final Budget Positive (Negative)		
Revenues:							
All Other Revenues	\$	71,161	\$	93,661	\$ 93,661	\$	0
Total Revenues		71,161		93,661	 93,661		0
Expenditures:							
Debt Service:							
Principal Retirement		71,161		93,661	 93,661		0
Total Expenditures		71,161		93,661	 93,661		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

PERMANENT IMPROVEMENT FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 0	\$ 0	\$ 4,000	\$ 4,000
Donations and Contributions	0	0	175,000	175,000
Total Revenues	0	0	179,000	179,000
Expenditures:				
Capital Outlay:				
Contractual Services	1,820,000	1,644,766	1,458,629	186,137
Capital Outlay	0	175,234	175,234	0
Total Expenditures	1,820,000	1,820,000	1,633,863	186,137
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(1,820,000)	(1,820,000)	(1,454,863)	365,137
Other Financing Sources (Uses):				
General Obligation Bonds Issued	1,000,000	1,000,000	0	(1,000,000)
Transfers In	500,000	500,000	500,000	0
Total Other Financing Sources (Uses)	1,500,000	1,500,000	500,000	(1,000,000)
Net Change in Fund Balance	(320,000)	(320,000)	(954,863)	(634,863)
Fund Balance at Beginning of Year	1,553,643	1,553,643	1,553,643	0
Fund Balance at End of Year	\$ 1,233,643	\$ 1,233,643	\$ 598,780	\$ (634,863)

DOG AND KENNEL EQUIPMENT FUND

						Variance with Final Budget Positive		
	Origi	nal Budget	Final Budget		Actual		(Ne	egative)
Revenues:								_
All Other Revenues	\$	5,000	\$	5,000	\$	11,904	\$	6,904
Total Revenues		5,000		5,000		11,904		6,904
Expenditures:								
Capital Outlay:								
Other Expenditures		5,000		5,000		3,448		1,552
Capital Outlay		5,000		5,000		970		4,030
Total Expenditures		10,000		10,000		4,418		5,582
Excess (Deficiency) of								
Revenues Over (Under) Expenditures		(5,000)		(5,000)		7,486		12,486
Fund Balance at Beginning of Year		7,216		7,216		7,216		0
Fund Balance at End of Year	\$	2,216	\$	2,216	\$	14,702	\$	12,486

CHILDREN'S RESOURCE CENTER FUND

	Original B	udget	Fir	nal Budget	Budget Actual			Variance with Final Budget Positive (Negative)		
Revenues:										
Total Revenues	\$	0	\$	0	\$	0	\$	0		
Expenditures:										
Capital Outlay:										
Contractual Services	2,50	0,000		2,500,000		251,660		2,248,340		
Total Expenditures	2,50	0,000		2,500,000		251,660		2,248,340		
Excess (Deficiency) of										
Revenues Over (Under) Expenditures	(2,50	0,000)		(2,500,000)		(251,660)		2,248,340		
Net Change in Fund Balance	(2,50	0,000)		(2,500,000)		(251,660)		2,248,340		
Fund Balance at Beginning of Year	2,50	0,000		2,500,000		2,500,000		0		
Fund Balance at End of Year	\$	0	\$	0	\$	2,248,340	\$	2,248,340		

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

							Variance with Final Budget		
								Positive	
	Origi	nal Budget	Final Budget		Actual		(1)	Negative)	
Revenues:									
Intergovernmental Revenues	\$	1,000	\$	679,300	\$	53,290	\$	(626,010)	
Investment Earnings		100		100		146		46	
Total Revenues		1,100		679,400		53,436		(625,964)	
Expenditures:									
Capital Outlay:									
Other Expenditures		0		432,800		0		432,800	
Capital Outlay		6,375		252,536		46,267		206,269	
Total Expenditures		6,375		685,336		46,267		639,069	
Excess (Deficiency) of									
Revenues Over (Under) Expenditures		(5,275)		(5,936)		7,169		13,105	
Fund Balance at Beginning of Year		5,936		5,936		5,936		0	
Fund Balance at End of Year	\$	661	\$	0	\$	13,105	\$	13,105	

ENGINEERING PROJECTS FUND

						Variance with Final Budget Positive		
	Origi	inal Budget	Fin	al Budget	Actual	(Negative)		
Revenues:								
Intergovernmental Revenues	\$	667,125	\$	667,125	\$ 565,397	\$	(101,728)	
Total Revenues		667,125		667,125	 565,397		(101,728)	
Expenditures:								
Capital Outlay:								
Contractual Services		667,125		1,117,125	1,015,397		101,728	
Total Expenditures		667,125		1,117,125	 1,015,397		101,728	
Excess (Deficiency) of								
Revenues Over (Under) Expenditures		0		(450,000)	(450,000)		0	
Other Financing Sources (Uses):								
Ohio Public Works Commission Loan		0		0	 450,000		450,000	
Total Other Financing Sources (Uses)		0		0	 450,000		450,000	
Net Change in Fund Balance		0		(450,000)	0		450,000	
Fund Balance at Beginning of Year		0		0	 0		0	
Fund Balance at End of Year	\$	0	\$	(450,000)	\$ 0	\$	450,000	

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.

Combining Statement Of Assets and Liabilities Agency Funds December 31, 2018

	Undivided Real Estate Tax	All Other Agency	Totals
Assets:			
Equity in Pooled Cash and Cash Equivalents	\$2,757,536	\$5,022,614	\$7,780,150
Cash and Cash Equivalents			
in Segregated Accounts	0	1,461,978	1,461,978
Receivables:			
Taxes	76,397,614	0	76,397,614
Accounts	0	9,545	9,545
Special Assessments	23,819	0	23,819
Intergovernmental	0	2,983,120	2,983,120
Total Assets	\$79,178,969	\$9,477,257	\$88,656,226
Liabilities:			
Intergovernmental Payable	\$79,178,969	\$3,291,867	\$82,470,836
Undistributed Monies	0	1,454,161	1,454,161
Due to Others	0	4,731,229	4,731,229
Total Liabilities	\$79,178,969	\$9,477,257	\$88,656,226

Combining Statement Of Changes in Assets and Liabilities Agency Funds

For the Year Ended December 31, 2018

District Board of Health	De	Balance ecember 31, 2017		Additions	ions Reductions		Balance December 3 2018	
Assets:								
Equity in Pooled Cash and Cash Equivalents	\$	1,638,025	\$	5,461,332	\$	(5,400,729)	\$	1,698,628
Total Assets	\$	1,638,025	\$	5,461,332	\$	(5,400,729)	\$	1,698,628
T : 1 952								<u> </u>
Liabilities:	ď	1 (29 025	¢.	5 461 222	¢	(5.400.720)	¢.	1 (00 (20
Due to Others Total Liabilities	<u>\$</u> \$	1,638,025	<u>\$</u> \$	5,461,332 5,461,332	\$	(5,400,729)	<u>\$</u>	1,698,628
1 otat Liabilities	Þ	1,638,025	Þ	3,401,332	Ф	(5,400,729)	D	1,698,628
Soil and Water Conservation								
Assets:								
Equity in Pooled Cash and Cash Equivalents	\$	246,431	\$	375,589	\$	(371,486)	\$	250,534
Total Assets	\$	246,431	\$	375,589	\$	(371,486)	\$	250,534
Liabilities:								
Due to Others	\$	246,431	\$	375,589	\$	(371,486)	\$	250,534
Total Liabilities	\$	246,431	\$	375,589	\$	(371,486)	\$	250,534
	-							
Corporation Assets:								
Equity in Pooled Cash and Cash Equivalents	\$	110,335	\$	605,034	\$	(544,627)	\$	170,742
Intergovernmental Receivable	Ψ	160,312	Ψ	162,702	Ψ	(160,312)	Ψ	162,702
Total Assets	\$	270,647	\$	767,736	\$	(704,939)	\$	333,444
T 1 1 20.					_	(11)	_	
Liabilities:	Φ	270 (47	Φ	7.7.72	Ф	(704.020)	Φ	222 444
Intergovernmental Payable Total Liabilities	<u>\$</u> \$	270,647	<u>\$</u> \$	767,736	<u>\$</u> \$	(704,939)	<u>\$</u> \$	333,444
1 otai Liabilities	2	270,647	3	767,736	3	(704,939)	Þ	333,444
Local Government								
Assets:								
Intergovernmental Receivable	\$	665,879	\$	694,355	\$	(665,879)	\$	694,355
Total Assets	\$	665,879	\$	694,355	\$	(665,879)	\$	694,355
Liabilities:								
Intergovernmental Payable	\$	665,879	\$	694,355	\$	(665,879)	\$	694,355
Total Liabilities	\$	665,879	\$	694,355	\$	(665,879)	\$	694,355
Library Support								
Assets:								
Equity in Pooled Cash and Cash Equivalents	\$	0	\$	1,688,968	\$	(1,688,968)	\$	0
Intergovernmental Receivable		820,855		854,963		(820,855)		854,963
Total Assets	\$	820,855	\$	2,543,931	\$	(2,509,823)	\$	854,963
Liabilities:								
Intergovernmental Payable	\$	820,855	\$	2,543,931	\$	(2,509,823)	\$	854,963
Total Liabilities	\$	820,855	\$	2,543,931	\$	(2,509,823)	\$	854,963
2 our Latomico	*	020,000	<u> </u>	2,0 .0,701	4	(=,00,020)		32 1,5 03

(Continued)

Combining Statement Of Changes in Assets and Liabilities Agency Funds

For the Year Ended December 31, 2018

		Balance cember 31, 2017		Additions		Reductions		Balance ecember 31, 2018
Lodging Tax								
Assets:		4.50		-0404		(202 - 12)		
Equity in Pooled Cash and Cash Equivalents	\$	458	\$	201,784	\$	(202,242)	\$	0
Accounts Receivable	Φ.	8,721	\$	9,545	Φ.	(8,721)	•	9,545
Total Assets	\$	9,179	3	211,329	\$	(210,963)	\$	9,545
Liabilities:								
Due to Others		9,179	\$	211,329	\$	(210,963)	\$	9,545
Total Liabilities	\$	9,179	\$	211,329	\$	(210,963)	\$	9,545
Cigarette Tax								
Assets:								
Equity in Pooled Cash and Cash Equivalents	\$	54	\$	7,375	\$	(7,429)	\$	0
Total Assets	\$	54	\$	7,375	\$	(7,429)	\$	0
Liabilities:								
Intergovernmental Payable	\$	54	\$	7,375	\$	(7,429)	\$	0
Total Liabilities	\$	54	\$	7,375	\$	(7,429)	\$	0
Manufactured Home Tax								
Assets:								
Equity in Pooled Cash and Cash Equivalents	\$	21,038	\$	184,222	\$	(184,586)	\$	20,674
Total Assets	\$	21,038	\$	184,222	\$	(184,586)	\$	20,674
Liabilities:								
Intergovernmental Payable	\$	21,038	\$	184,222	\$	(184,586)	\$	20,674
Total Liabilities	\$	21,038	\$	184,222	\$	(184,586)	\$	20,674
County Court Agency								
Assets:								
Cash and Cash Equivalents								
in Segregated Accounts	\$	576,008	\$	11,801,832	\$	(10,923,679)	\$	1,454,161
Total Assets	\$	576,008	\$ \$	11,801,832	\$	(10,923,679)	\$	1,454,161
Liabilities:								
Intergovernmental Payable	\$	0	\$	7,502,101	\$	(7,502,101)	\$	0
Undistributed Monies		576,008		1,454,161		(576,008)		1,454,161
Due to Others		0		2,845,570		(2,845,570)		0
Total Liabilities	\$	576,008	\$	11,801,832	\$	(10,923,679)	\$	1,454,161

Combining Statement Of Changes in Assets and Liabilities Agency Funds

For the Year Ended December 31, 2018

	D	Balance ecember 31, 2017		Additions		Reductions	D	Balance ecember 31, 2018
Undivided Personal Property Tax Assets:								
Equity in Pooled Cash and Cash Equivalents	\$	0	\$	3,441	\$	(3,441)	\$	0
Total Assets	\$	0	\$	3,441	\$	(3,441)	\$	0
Liabilities:								
Intergovernmental Payable	\$	0	\$	3,441	\$	(3,441)	\$	0
Total Liabilities	\$	0	\$	3,441	\$	(3,441)	\$	0
Undivided Real Estate Tax								
Assets:								
Equity in Pooled Cash and Cash Equivalents Receivables:	\$	3,309,035	\$	64,898,540	\$	(65,450,039)	\$	2,757,536
Taxes		66,924,402		76,397,614		(66,924,402)		76,397,614
Special Assessments		22,572		23,819	_	(22,572)		23,819
Total Assets	\$	70,256,009	\$	141,319,973	\$	(132,397,013)	\$	79,178,969
Liabilities:								
Intergovernmental Payable	\$	70,256,009	\$	141,319,973	\$	(132,397,013)		79,178,969
Total Liabilities	\$	70,256,009	\$	141,319,973	\$	(132,397,013)	\$	79,178,969
Regional Planning Commission Assets:								
Equity in Pooled Cash and Cash Equivalents	\$	91,414	\$	50,902	\$	(58,593)	\$	83,723
Total Assets	\$	91,414	\$	50,902	\$	(58,593)	\$	83,723
Liabilities:								
Due to Others	\$	91,414	\$	50,902	\$	(58,593)	\$	83,723
Total Liabilities	\$	91,414	\$	50,902	\$	(58,593)	\$	83,723
Workers' Compensation Assets:								
Equity in Pooled Cash and Cash Equivalents	\$	0	\$	735,147	\$	(735,147)	\$	0
Intergovernmental Receivable	Ψ	25,260	Ψ	29,612	Ψ	(25,260)	Ψ	29,612
Total Assets	\$	25,260	\$	764,759	\$	(760,407)	\$	29,612
Liabilities:		-,			_	(, , , , , ,)		
Intergovernmental Payable	\$	25,260	\$	764,759	\$	(760,407)	\$	29,612
Total Liabilities	\$	25,260	\$	764,759	\$	(760,407)	\$	29,612
		,	_	·	_	<u> </u>	_	

Combining Statement Of Changes in Assets and Liabilities Agency Funds

For the Year Ended December 31, 2018

	De	Balance ecember 31, 2017		Additions		Reductions		Balance cember 31, 2018
Public Defender Indigent								
Assets:	ф	0	Φ.	0.515	Φ.	(0.515)	Φ.	0
Equity in Pooled Cash and Cash Equivalents Intergovernmental Receivable	\$	0 385	\$	8,517 301	\$	(8,517) (385)	\$	0 301
Total Assets	\$	385	\$	8,818	\$	(8,902)	\$	301
Liabilities:	Ψ	303	Ψ	0,010	Ψ	(0,502)	Ψ	301
Intergovernmental Payable	\$	385	\$	8,818	\$	(8,902)	\$	301
Total Liabilities	\$	385	\$	8,818	\$	(8,902)	\$	301
					<u> </u>	(2,2-2)	-	
Inmate								
Assets:								
Cash and Cash Equivalents	Ф	11.000	¢.	150.022	Ф	(161.470)	Ф	7.017
in Segregated Accounts Total Assets	<u>\$</u> \$	11,266 11,266	\$	158,023 158,023	<u>\$</u> \$	(161,472)	<u>\$</u> \$	7,817 7,817
	Ψ	11,200	Ψ	130,023	Ψ	(101,472)	Ψ	7,017
Liabilities:	ф	11.266	Φ.	150.022	Φ.	(1.61.470)	Φ.	7 .01 7
Due to Others Total Liabilities	<u>\$</u> \$	11,266 11,266	\$	158,023 158,023	\$	(161,472)	\$	7,817 7,817
Total Liabilities	φ	11,200	Ф	130,023	φ	(101,472)	φ	7,017
Township								
Assets:								
Equity in Pooled Cash and Cash Equivalents	\$	0	\$	2,938,328	\$	(2,938,328)	\$	0
Intergovernmental Receivable		1,210,729	_	1,241,187		(1,210,729)		1,241,187
Total Assets	\$	1,210,729	\$	4,179,515	\$	(4,149,057)	\$	1,241,187
Liabilities:								
Intergovernmental Payable		1,210,729	\$	4,179,515	\$	(4,149,057)	\$	1,241,187
Total Liabilities	\$	1,210,729	\$	4,179,515	\$	(4,149,057)	\$	1,241,187
Payroll								
Assets:								
Equity in Pooled Cash and Cash Equivalents	\$	183,408	\$	23,011,184	\$	(23,076,099)	\$	118,493
Total Assets	\$	183,408	\$	23,011,184	\$	(23,076,099)	\$	118,493
Liabilities:								
Intergovernmental Payable	\$	180,221	\$	8,061,413	\$	(8,124,303)	\$	117,331
Due to Others		3,187		14,949,771		(14,951,796)		1,162
Total Liabilities	\$	183,408	\$	23,011,184	\$	(23,076,099)	\$	118,493

Combining Statement Of Changes in Assets and Liabilities Agency Funds

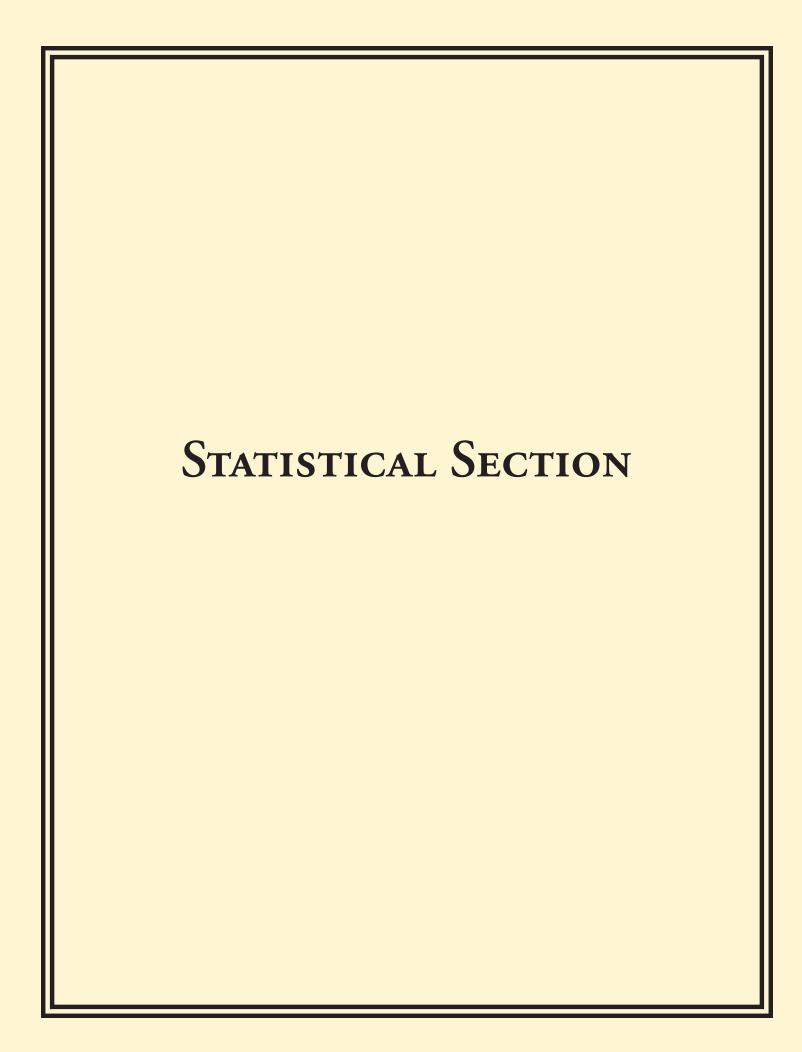
For the Year Ended December 31, 2018

	D	Balance ecember 31, 2017		Additions		Reductions	D	Balance ecember 31, 2018
Park District								
Assets:								
Equity in Pooled Cash and Cash Equivalents	\$	576,639	\$	446,248	\$	(349,790)	\$	673,097
Total Assets	\$	576,639	\$	446,248	\$	(349,790)	\$	673,097
Liabilities:								
Due to Others	\$	576,639	\$	446,248	\$	(349,790)	\$	673,097
Total Liabilities	_	\$576,639		\$446,248		(\$349,790)		\$673,097
DKMM								
Assets:								
Equity in Pooled Cash and Cash Equivalents	\$	1,717,525	\$	1,704,167	\$	(1,414,969)	\$	2,006,723
Total Assets	\$	1,717,525	\$	1,704,167	\$	(1,414,969)	\$	2,006,723
Liabilities:								
Due to Others	\$	1,717,525	<u>\$</u> \$	1,704,167	\$	(1,414,969)	\$	2,006,723
Total Liabilities	\$	1,717,525	\$	1,704,167	\$	(1,414,969)	\$	2,006,723
All Agency Funds								
Assets:								
Equity in Pooled Cash and Cash Equivalents Cash and Cash Equivalents	\$	7,894,362	\$	102,320,778	\$	(102,434,990)		7,780,150
in Segregated Accounts		587,274		11,959,855		(11,085,151)		1,461,978
Receivables:								
Taxes		66,924,402		76,397,614		(66,924,402)		76,397,614
Accounts		8,721		9,545		(8,721)		9,545
Special Assessments		22,572		23,819		(22,572)		23,819
Intergovernmental	_	2,883,420	_	2,983,120	_	(2,883,420)		2,983,120
Total Assets	\$	78,320,751	\$	193,694,731	\$	(183,359,256)	\$	88,656,226
Liabilities:								
Intergovernmental Payable	\$	73,451,077	\$	166,037,639	\$	(157,017,880)	\$	82,470,836
Undistributed Monies		576,008		1,454,161		(576,008)		1,454,161
Due to Others	_	4,293,666		26,202,931	_	(25,765,368)		4,731,229
Total Liabilities	\$	78,320,751	\$	193,694,731	\$	(183,359,256)	\$	88,656,226

Component U_{NITS}

Statement of Cash Flows Component Unit For the Year Ended December 31, 2018

	Knox County Airport
Cash Flows from Operating Activities:	
Cash Received from Customers	\$622,571
Cash Payments to Suppliers for Goods and Services	(491,062)
Cash Payments to Employees for Service	(107,281)
Other Operating Receipts	5,321
Net Cash Provided by Operating Activities	29,549
Cash Flows from Noncapital and Related Financing Activities:	
Operating Grant	38,000
Net Cash Provided by Noncapital and Related Financing Activities	38,000
Cash Flows from Capital and Related Financing Activities:	
Capital Grant	987,212
Acquisition of Capital Assets	(824,422)
Debt Principal Retirement	(123,800)
Interest Paid on Debt	(24,081)
Net Cash Provided for Capital and Related Financing Activities	14,909
Net Increase in Cash and Cash Equivalents	82,458
Cash and Cash Equivalents at Beginning of Year	318,032
Cash and Cash Equivalents at End of Year	\$400,490
Reconciliation of Operating Loss to Net Cash	
Provided by Operating Activities:	
Operating Loss	(\$226,565)
Adjustments to Reconcile Operating Loss to	
Net Cash Provided by Operating Activities:	
Depreciation Expense	225,453
Changes in Assets and Liabilities:	
Decrease in Accounts Receivable	2,531
Decrease in Inventory	8,468
Increase in Accounts Payable	14,367
Increase in Due to Primary Government	5,295
Total Adjustments	256,114
Net Cash Provided by Operating Activities	\$29,549





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 These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	S 2 – S 13
Revenue Capacity 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.	S 14 – S 21
Debt Capacity 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.	S 22 – S 29
Economic and Demographic Information 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.	S 30 – S 33
Operating Information 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.	S 34 – S 39
Sources Note:	

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

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

	2009	2010	2011	2012
Governmental Activities:	(1)		(2)	
Net Investment in Capital Assets	\$46,246,780	\$49,273,409	\$50,171,806	\$50,381,060
Restricted	19,974,016	23,119,705	26,284,909	24,624,520
Unrestricted	4,374,081	5,154,707	3,530,088	2,876,152
Total Governmental Activities Net Position	\$70,594,877	\$77,547,821	\$79,986,803	\$77,881,732
Business-type Activities:				
Net Investment in Capital Assets	\$3,214,860	\$3,904,705	\$3,695,596	\$5,308,460
Unrestricted	2,398,616	2,308,792	2,720,479	1,093,682
Total Business-type Activities Net Position	\$5,613,476	\$6,213,497	\$6,416,075	\$6,402,142
Primary Government:				
Net Investment in Capital Assets	\$49,461,640	\$53,178,114	\$53,867,402	\$55,689,520
Restricted	19,974,016	23,119,705	26,284,909	24,624,520
Unrestricted	6,772,697	7,463,499	6,250,567	3,969,834
Total Primary Government Net Position	\$76,208,353	\$83,761,318	\$86,402,878	\$84,283,874

Source: County Auditor's Office

- (1) Net Position was restated for 2009 as a result of a prior period adjustment.
- (2) Net Position was restated for 2011 as a result of a prior period adjustment.
- (3) Net Position was restated for 2014 as a result of a prior period adjustment for implementing GASB 68.
- (4) Net Position was restated for 2017 as a result of a prior period adjustment for implementing GASB75.

2013	2014	2015	2016	2017	2018
	(3)			(4)	
\$51,446,528	\$51,802,500	\$52,230,095	\$55,733,167	\$54,042,658	\$55,040,850
29,228,233	28,482,641	27,883,770	26,900,356	29,767,883	29,304,174
5,422,981	(5,313,665)	(3,987,505)	(5,124,408)	(22,486,091)	(21,518,629)
\$86,097,742	\$74,971,476	\$76,126,360	\$77,509,115	\$61,324,450	\$62,826,395
\$5,093,033	\$5,175,769	\$5,267,852	\$5,248,223	\$5,154,199	\$5,254,198
2,218,334	1,996,212	2,066,563	2,403,826	2,144,667	2,202,858
\$7,311,367	\$7,171,981	\$7,334,415	\$7,652,049	\$7,298,866	\$7,457,056
\$56,539,561	\$56,978,269	\$57,497,947	\$60,981,390	\$59,196,857	\$60,295,048
29,228,233	28,482,641	27,883,770	26,900,356	29,767,883	29,304,174
7,641,315	(3,317,453)	(1,920,942)	(2,720,582)	(20,341,424)	(19,315,771)
\$93,409,109	\$82,143,457	\$83,460,775	\$85,161,164	\$68,623,316	\$70,283,451
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Changes in Net Position Last Ten Years (accrual basis of accounting)

	2009	2010	2011
Expenses			
Governmental Activities:			
Legislative and Executive	\$6,145,058	\$6,035,909	\$7,210,075
Judicial	2,180,208	2,101,009	2,112,160
Public Safety	6,524,287	6,675,712	7,186,473
Public Works	5,542,229	6,104,722	6,044,318
Health	466,915	471,674	517,204
Human Services	15,780,147	13,571,708	14,412,498
Interest and Fiscal Charges (2)	473,944	272,330	332,106
Total Governmental Activities Expenses	37,112,788	35,233,064	37,814,834
Business-type Activities:			
Sewer (2)	1,254,142	1,293,085	1,720,573
Landfill	17,563	0	97,909
Total Business-type Activities Expenses	1,271,705	1,293,085	1,818,482
Total Primary Government Expenses	\$38,384,493	\$36,526,149	\$39,633,316
Program Revenues			
Governmental Activities:			
Charges for Services			
Legislative and Executive	\$1,538,388	\$1,536,183	\$1,639,889
Judicial	674,700	848,202	852,235
Public Safety	872,700	996,967	1,230,372
Public Works	58,177	67,621	6,555
Health	220,784	223,267	246,248
Human Services	361,484	307,143	323,650
Operating Grants and Contributions	14,313,536	13,682,020	13,668,987
Capital Grants and Contributions (1)	1,086,915	3,273,856	2,471,982
Total Governmental Activities Program Revenues	19,126,684	20,935,259	20,439,918

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

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

2012	2013	2014	2015	2016	2017	2018
\$6,869,622	\$6,494,006	\$6,744,339	\$6,843,613	\$7,482,905	\$8,011,057	\$8,820,959
2,169,830	2,211,444	2,251,321	2,322,686	2,441,954	2,776,834	2,795,402
7,567,869	6,696,152	7,855,799	7,260,387	9,018,814	9,310,707	9,336,537
6,917,441	6,077,391	6,831,713	7,185,042	6,877,824	7,259,397	5,902,284
515,608	539,613	556,544	529,545	552,016	591,742	628,641
16,987,137	14,130,596	18,335,487	18,192,793	19,963,056	24,661,641	25,077,734
325,128	328,042	255,178	228,376	205,673	269,751	267,014
41,352,635	36,477,244	42,830,381	42,562,442	46,542,242	52,881,129	52,828,571
2,228,748	1,750,524	2,165,264	2,125,478	2,073,140	2,367,514	2,423,124
0	0	0	0	0	6,976	3,842
2,228,748	1,750,524	2,165,264	2,125,478	2,073,140	2,374,490	2,426,966
\$43,581,383	\$38,227,768	\$44,995,645	\$44,687,920	\$48,615,382	\$55,255,619	\$55,255,537
\$1,672,400	\$1,677,483	\$1,694,372	\$1,757,040	\$1,744,414	\$1,803,161	\$1,623,578
858,571	882,401	864,007	884,768	879,285	870,770	890,807
1,011,205	1,096,388	1,117,084	967,753	1,155,970	873,333	746,649
23,654	25,896	31,530	31,322	47,847	48,375	54,403
246,222	237,273	229,211	237,238	232,088	222,711	210,451
332,691	302,676	701,189	713,840	818,714	898,014	959,813
12,682,163	15,202,850	15,030,805	14,330,767	15,528,258	18,642,376	20,444,248
1,470,590	2,927,456	3,444,812	2,400,749	5,083,437	2,104,265	1,477,798
18,297,496	22,352,423	23,113,010	21,323,477	25,490,013	25,463,005	26,407,747

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

	2009	2010	2011
Business-type Activities:			
Charges for Services			
Sewer	1,418,102	1,450,720	1,742,668
Landfill	0	127,089	0
Operating Grants and Contributions	0	107,135	140,103
Capital Grants and Contributions (2)	1,225,478	114,730	146,200
Total Business-type Activities Program Revenues	2,643,580	1,799,674	2,028,971
Total Primary Government Program Revenues	21,770,264	22,734,933	22,468,889
Net (Expense)/Revenue			
Governmental Activities	(17,986,104)	(14,297,805)	(17,374,916)
Business-type Activities	1,371,875	506,589	210,489
Total Primary Government Net (Expense)/Revenue	(\$16,614,229)	(\$13,791,216)	(\$17,164,427)
General Revenues and Other Changes in Net Position			
Governmental Activities:			
Property Taxes Levied for:			
General Purposes	\$3,847,226	\$3,810,053	\$3,823,921
Special Purposes	6,352,299	6,350,981	6,398,403
Sales Taxes	4,951,627	5,726,806	5,465,107
Intergovernmental Revenues, Unrestricted	3,259,260	3,175,551	2,906,735
Investment Earnings	421,128	150,227	177,190
Miscellaneous	1,777,222	2,106,347	1,336,069
Transfers	(132,994)	(69,216)	(88,082)
Total Governmental Activities	20,475,768	21,250,749	20,019,343
Business-type Activities:			
Investment Earnings	38,830	24,216	23,818
Transfers	132,994	69,216	88,082
Total Business-type Activities	171,824	93,432	111,900
Total Primary Government	\$20,647,592	\$21,344,181	\$20,131,243
Change in Net Position			
Governmental Activities	\$2,489,664	\$6,952,944	\$2,644,427
Business-type Activities	1,543,699	600,021	322,389
Total Primary Government Change in Net Position	\$4,033,363	\$7,552,965	\$2,966,816

Source: County Auditor's Office

2012	2013	2014	2015	2016	2017	2018
1,862,932	1,999,163	2,023,479	1,968,393	2,112,640	2,075,464	2,250,816
1,489	34,225	7,694	4,484	9,249	0	0
140,103	128,530	128,493	125,469	122,609	117,288	150,000
98,081	407,008	39,713	36,379	54,198	50,627	94,032
2,102,605	2,568,926	2,199,379	2,134,725	2,298,696	2,243,379	2,494,848
20,400,101	24,921,349	25,312,389	23,458,202	27,788,709	27,706,384	28,902,595
(23,055,139)	(14,124,821)	(19,717,371)	(21,238,965)	(21,052,229)	(27,418,124)	(26,420,824)
(126,143)	818,402	34,115	9,247	225,556	(131,111)	67,882
(\$23,181,282)	(\$13,306,419)	(\$19,683,256)	(\$21,229,718)	(\$20,826,673)	(\$27,549,235)	(\$26,352,942)
\$3,908,629	\$4,039,454	\$4,105,058	\$4,490,189	\$4,563,169	\$4,706,334	\$4,889,805
6,459,890	6,641,214	6,611,736	6,571,806	6,697,022	6,850,055	7,207,347
5,920,900	6,180,390	6,853,635	7,008,914	7,110,407	7,138,003	10,716,378
2,604,245	2,915,379	2,762,484	2,801,438	2,667,093	2,941,577	3,077,803
154,864	162,187	(10,169)	345,717	213,990	272,841	525,423
1,996,545	1,495,963	1,215,152	1,291,627	1,233,286	1,708,444	1,540,817
(95,005)	(79,588)	(122,548)	(115,842)	(49,983)	(40,506)	(34,804)
20,950,068	21,354,999	21,415,348	22,393,849	22,434,984	23,576,748	27,922,769
						, ,
17,205	11,235	36,215	37,345	42,095	52,933	55,504
95,005	79,588	122,548	115,842	49,983	40,506	34,804
112,210	90,823	158,763	153,187	92,078	93,439	90,308
\$21,062,278	\$21,445,822	\$21,574,111	\$22,547,036	\$22,527,062	\$23,670,187	\$28,013,077
	· / /					
(\$2,105,071)	\$7,230,178	\$1,697,977	\$1,154,884	\$1,382,755	(\$3,841,376)	\$1,501,945
(13,933)	909,225	192,878	162,434	317,634	(37,672)	158,190
(\$2,119,004)	\$8,139,403	\$1,890,855	\$1,317,318	\$1,700,389	(\$3,879,048)	\$1,660,135
(Ψ2,117,007)	ΨΟ,137,103	Ψ1,070,022	Ψ1,511,510	Ψ1,700,507	(ψο,στο,στο)	Ψ1,000,133

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

	2009	2010	2011	2012	2013
General Fund					
Nonspendable	\$0	\$0	\$229,114	\$216,611	\$211,279
Assigned	0	0	1,531,904	1,525,988	1,539,044
Unassigned	0	0	1,364,951	1,660,248	2,014,337
Reserved	473,903	492,106	0	0	0
Unreserved	1,717,030	2,122,349	0	0	0
Total General Fund	2,190,933	2,614,455	3,125,969	3,402,847	3,764,660
All Other Governmental Funds					
Nonspendable	0	0	352,260	308,489	388,450
Restricted	0	0	22,389,104	21,159,815	26,388,872
Assigned	0	0	504,077	593,854	580,346
Unassigned	0	0	(89)	(9,683)	(95,828)
Reserved	1,712,120	1,112,747	0	0	0
Unreserved, Undesignated,					
Reported in:					
Special Revenue Funds	14,071,965	17,820,875	0	0	0
Capital Projects Funds	727,137	488,410	0	0	0
Total All Other Governmental Funds	16,511,222	19,422,032	23,245,352	22,052,475	27,261,840
Total Governmental Funds	\$18,702,155	\$22,036,487	\$26,371,321	\$25,455,322	\$31,026,500

Source: County Auditor's Office

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

	2014	2015	2016	2017	2018
	\$202,473 1,809,941	\$187,173 2,287,699	\$171,114 2,892,615	\$168,359 594,229	\$597,047 355,157
_	2,177,515 0 0	2,087,386 0 0	1,737,954 0 0	3,983,550 0 0	5,732,415 0 0
	4,189,929	4,562,258	4,801,683	4,746,138	6,684,619
	526,494	689,255	447,959	222,052	374,556 25 455 207
	24,898,373 529,161	24,163,547 568,718 (77,145)	23,075,557 794,494 (282,775)	25,549,620 546,718	25,455,397 1,024,720
	(190,320) 0	(77,145) 0	(282,775) 0	(138,075) 0	(275,277) 0
	0	0	0	0	0
_	0	0	0	0	0
_	25,763,708	25,344,375	24,035,235	26,180,315	26,579,396
_	\$29,953,637	\$29,906,633	\$28,836,918	\$30,926,453	\$33,264,015

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

	2009	2010	2011	2012
Revenues:				
Taxes	\$15,086,952	\$15,417,736	\$15,610,959	\$16,277,842
Intergovernmental Revenues	20,211,095	20,029,661	19,747,429	17,210,507
Charges for Services	3,398,465	3,555,170	3,813,643	3,731,180
Licenses and Permits	208,226	213,560	219,933	225,507
Investment Earnings	414,462	147,357	175,371	154,444
Special Assessments	29,374	10,092	12,719	24,059
Fines and Forfeitures	87,929	175,180	285,019	170,037
Donations and Contributions	0	0	0	0
All Other Revenue	1,793,579	1,962,072	1,305,617	2,141,929
Total Revenue	41,230,082	41,510,828	41,170,690	39,935,505
Expenditures:				
Current:				
General Government:				
Legislative and Executive	6,228,729	5,725,837	5,576,818	6,402,100
Judicial	2,179,242	2,086,329	2,013,428	2,138,498
Public Safety	6,371,465	6,633,390	6,496,890	6,905,585
Public Works	4,446,632	4,932,333	4,703,184	5,626,902
Health	415,995	417,456	469,722	463,601
Human Services	13,643,822	11,579,167	11,501,805	14,648,486
Intergovernmental	2,053,506	2,039,618	2,052,914	1,961,519
Capital Outlay	1,940,957	3,791,073	2,961,457	2,671,199
Debt Service:				
Principal Retirement	769,696	940,226	883,249	1,503,993
Interest and Fiscal Charges	468,746	450,375	307,762	301,486
Total Expenditures	38,518,790	38,595,804	36,967,229	42,623,369
Excess (Deficiency) of Revenues				
Over Expenditures	2,711,292	2,915,024	4,203,461	(2,687,864)

2013	2014	2015	2016	2017	2018
\$16,793,718	\$17,501,042	\$17,993,140	\$18,352,407	\$18,760,405	\$21,957,430
19,846,448	21,030,530	19,268,373	20,384,306	23,199,896	23,959,033
3,770,142	4,223,287	4,185,635	4,442,874	4,307,170	4,046,601
270,572	223,640	245,529	280,585	239,899	256,970
161,765	(37,179)	320,212	220,066	235,585	493,937
14,759	10,905	95	1,481	1,434	6,429
169,754	191,549	160,767	152,031	167,895	170,701
0	566,049	375,535	209,556	0	475,633
1,449,456	1,457,385	1,311,350	1,410,368	1,584,140	1,686,655
42,476,614	45,167,208	43,860,636	45,453,674	48,496,424	53,053,389
6,509,251	6,310,503	6,247,597	6,403,724	6,819,970	7,509,017
2,231,695	2,254,467	2,342,504	2,312,065	2,448,737	2,522,007
6,518,180	7,397,790	6,927,094	8,119,581	7,658,281	7,910,365
4,983,095	5,004,207	6,213,996	5,095,645	4,876,786	5,166,203
496,063	510,162	484,854	486,247	507,378	549,899
12,480,472	16,195,812	15,984,168	17,123,837	20,989,204	21,054,672
1,964,426	1,984,844	2,013,707	2,004,959	2,001,658	2,249,678
2,368,901	3,910,802	3,361,392	3,381,825	3,028,885	2,650,650
947,975	2,200,639	1,350,795	1,495,300	1,350,288	1,326,877
301,945	234,393	202,929	187,942	235,131	243,200
38,802,003	46,003,619	45,129,036	46,611,125	49,916,318	51,182,568
3,674,611	(836,411)	(1,268,400)	(1,157,451)	(1,419,894)	1,870,821
					(Continued)

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

	2009	2010	2011	2012
Other Financing Sources (Uses):				
Sale of Capital Assets	0	0	204,700	0
Insurance Recoveries	0	196,488	70,843	0
Refunding General Obligation Bonds Issued	0	7,470,000	0	0
Premium on General Obligation Refunding Bonds	0	162,962	0	0
Payment to Refunded Bond Escrow Agent	0	(7,413,303)	0	0
Inception of Capital Lease	144,777	0	0	37,019
Ohio Public Works Commission Loan	0	13,276	0	596,536
Ohio Water Development Authority Loan	661,648	34,483	32,513	0
General Obligation Bonds Issued	0	0	0	0
Premium on General Obligation Bonds	0	0	0	0
Loan Issued	600,000	0	0	0
Transfers In	1,268,939	1,012,338	1,201,605	1,107,927
Transfers Out	(1,401,933)	(1,081,554)	(1,289,687)	(1,202,932)
Total Other Financing Sources (Uses)	1,273,431	394,690	219,974	1,805,396
Net Change in Fund Balance	\$3,984,723	\$3,309,714	\$4,423,435	(\$882,468)
Debt Service as a Percentage				
of Noncapital Expenditures	3.56%	4.12%	3.59%	4.62%

Source: County Auditor's Office

2013	2014	2015	2016	2017	2018
0	0	0	0	162 127	0
0	0	0	0	163,137	0
0	0	0	0	0	0
751,000	0	0	0	0	0
0	0	0	0	0	0
0	(738,289)	0	0	0	0
119,748	124,382	791,265	123,972	0	0
0	0	81,434	0	0	450,000
0	0	0	0	0	0
1,077,000	0	475,000	0	3,505,000	0
0	0	0	0	108,493	0
0	0	0	0	0	0
1,202,910	1,160,742	1,637,237	1,671,526	1,441,445	1,784,111
(1,282,498)	(1,283,290)	(1,753,079)	(1,731,509)	(1,481,951)	(1,818,915)
1,868,160	(392,320)	1,237,722	63,989	3,736,124	415,196
\$5,542,771	(\$1,228,731)	(\$30,678)	(\$1,093,462)	\$2,316,230	\$2,286,017
3.51%	5.72%	3.78%	3.93%	3.43%	3.32%

Assessed Valuations and Estimated True Values of Taxable Property
(per \$1,000 of assessed value)

Last Ten Years
(dollar amounts in thousands)

Tax year	2009	2010	2011	2012
Real Property				
Assessed	\$1,117,820	\$1,123,007	\$1,125,887	\$1,119,807
Actual	3,193,771	3,208,591	3,216,820	3,199,449
Public Utility				
Assessed	34,933	37,862	39,934	42,862
Actual	99,809	108,177	114,097	122,463
Total				
Assessed	1,152,753	1,160,869	1,165,821	1,162,669
Actual	3,293,580	3,316,769	3,330,917	3,321,911
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%.

2013	2014	2015	2016	2017	2018
\$1,128,221	\$1,242,275	\$1,247,962	\$1,258,016	\$1,297,530	\$1,306,682
3,223,489	3,549,357	3,565,606	3,594,331	3,707,229	3,733,377
46,212	53,694	65,553	75,635	82,077	93,342
132,034	153,411	187,294	216,100	234,506	266,691
1,174,433	1,295,969	1,313,515	1,333,651	1,379,607	1,400,024
3,355,523	3,702,769	3,752,900	3,810,431	3,941,734	4,000,069
35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
\$12.59	\$12.99	\$12.99	\$12.99	\$12.99	\$12.99

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

Collection Year	2009	2010	2011	2012
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	2.50 - 8.60	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	33.93 - 47.96	33.01 - 48.06	32.98 - 48.37	33.22 - 48.29
Out of County School Districts	33.90 - 48.25	32.80 - 48.45	34.30 - 48.75	33.40 - 48.75
Joint Vocational School Districts	2.50 - 6.40	2.50 - 6.40	2.52 - 6.40	2.54 - 6.40
Other Units	0.43 - 5.93	1.30 - 5.50	1.30 - 5.50	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

2013	2014	2015	2016	2017	2018
3.40	3.40	3.40	3.40	3.40	3.40
5.35	5.35	5.35	5.35	5.35	5.35
1.30	1.30	1.30	1.30	1.30	1.30
1.00	0.80	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
0.40	1.00	0.80	0.80	0.80	0.80
12.59	12.99	12.99	12.99	12.99	12.99
3.20	3.20	3.20	3.20	3.20	3.20
1.80 - 9.40	1.5-9.4	3.20-9.40	3.2-9.4	3.2-9.4	3.2-9.4
0.30 - 9.15	2.1-9.15	2.1-9.15	2.1-9.15	2.1-9.15	2.1-9.15
33.25 - 48.20	37.93-47.32	37.95-47.22	37.73-47.18	37.73-47	37.54-46.71
33.40 - 49.05	33-49.05	33.10-49.05	33.5-49.05	33.8-49.05	32.8-49.05
2.48 - 6.40	2.54-6.4	2.58-6.40	2.57-6.4	2.55-6.4	2.55-6.4
1.30 - 6.80	1.3-5.5	1.3-7.3	1.3-7.3	1.3-7.3	1.3-9.0



Principal Taxpayers Property Tax Current Year and Nine Years Ago

		2		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Ohio Power Company	Public Utility	\$40,549,780	1	2.90%
AEP	Public Utility	22,022,810	2	1.57%
Columbia Gas	Public Utility	17,671,290	3	1.26%
Licking Rural	Public Utility	9,229,590	4	0.66%
Cooper Cameron	Business	2,904,250	5	0.21%
FT Precision	Business	2,615,640	6	0.19%
Douglas & Audrey Cameron	Agriculture	2,074,640	7	0.15%
Ariel	Business	2,065,550	8	0.15%
Jeld-Wen	Business	1,753,990	9	0.13%
Mount Vernon Grand Hotel	Business	1,652,170	10	0.12%
Sub	total	102,539,710		7.34%
All Oth	ners	1,297,484,220		92.66%
To	otal	\$1,400,023,930		100.00%
		2	009	Dominat
				Percent

	2007			
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Ohio Power Company	Public Utility	\$21,959,680	1	1.90%
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	0.38%
FT Precision Inc	Business	4,015,650	5	0.35%
Kenyon College	Education	3,993,490	6	0.35%
WP Knox Associates	Business	2,946,240	7	0.26%
First Knox National Bank	Business	2,910,390	8	0.25%
Cooper Cameron Corporation	Business	2,879,240	9	0.25%
Chesterland Productions	Business	2,222,110	10	0.19%
Subtotal		57,320,170		4.97%
All Others		1,095,432,780		95.03%
Total		\$1,152,752,950		100.00%

Source: County Auditor - Land and Buildings

Based on valuation of property in 2018 and 2009

Property Tax Levies and Collections Last Ten Years

2009	2010	2011	2012	2013
\$16,511,797	\$16,493,197	\$16,558,246	\$16,533,498	\$16,731,175
11,678,794	11,873,453	11,880,541	12,064,493	12,315,818
70.73%	71.99%	71.75%	72.97%	73.61%
\$603,178	\$658,450	\$626,586	\$687,485	\$703,993
420,656	464,537	410,414	438,478	515,675
69.74%	70.55%	65.50%	63.78%	73.25%
\$17,114,975	\$17,151,647	\$17,184,832	\$17,220,983	\$17,435,168
12,099,450	12,337,990	12,290,955	12,502,971	12,831,493
70.70%	71.93%	71.52%	72.60%	73.60%
	\$16,511,797 11,678,794 70.73% \$603,178 420,656 69.74% \$17,114,975 12,099,450	\$16,511,797 \$16,493,197 11,678,794 11,873,453 70.73% 71.99% \$603,178 \$658,450 420,656 464,537 69.74% 70.55% \$17,114,975 \$17,151,647 12,099,450 12,337,990	\$16,511,797 \$16,493,197 \$16,558,246 11,678,794 11,873,453 11,880,541 70.73% 71.99% 71.75% \$603,178 \$658,450 \$626,586 420,656 464,537 410,414 69.74% 70.55% 65.50% \$17,114,975 \$17,151,647 \$17,184,832 12,099,450 12,337,990 12,290,955	\$16,511,797 \$16,493,197 \$16,558,246 \$16,533,498 11,678,794 11,873,453 11,880,541 12,064,493 70.73% 71.99% 71.75% 72.97% \$603,178 \$658,450 \$626,586 \$687,485 420,656 464,537 410,414 438,478 69.74% 70.55% 65.50% 63.78% \$17,114,975 \$17,151,647 \$17,184,832 \$17,220,983 12,099,450 12,337,990 12,290,955 12,502,971

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

Source: County Auditor's Office

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

2014	2015	2016	2017	2018
\$17,196,579	\$18,241,613	\$18,502,502	\$18,757,850	\$19,280,952
12,881,957	13,150,379	13,395,811	13,723,243	14,005,619
74.91%	72.09%	72.40%	73.16%	72.64%
\$571,732	\$501,110	\$535,625	\$492,071	\$481,809
425,312	358,595	403,861	352,913	299,933
74.39%	71.56%	75.40%	71.72%	62.25%
\$17,768,311	\$18,742,723	\$19,038,127	\$19,249,921	\$19,762,761
13,307,269	13,508,974	13,799,672	14,076,156	14,305,552
74.89%	72.08%	72.48%	73.12%	72.39%

Ratio of Outstanding Debt By Type Last Ten Years

	2009	2010	2011	2012
Governmental Activities (1)				
General Obligation Bonds Payable	\$8,665,000	\$8,116,354	\$7,408,049	\$7,032,222
OPWC Loan Payable	266,012	239,688	199,424	755,696
Ohio Water Development Authority Loans Payable	718,737	714,014	707,321	0
Loan Payable	591,507	571,502	550,637	1,180,671
Capital Leases	144,777	98,362	50,448	25,550
Business-type Activities (1)				
Ohio Water Development Authority Loans Payable	\$59,611	\$56,978	\$54,197	\$51,259
Recovery Zone Economic Development Bonds	0	6,660,000	6,660,000	6,590,000
General Obligation Bonds Payable	0	0	0	0
OPWC Loan Payable	0	0	0	0
Total Primary Government	\$10,445,644	\$16,456,898	\$15,630,076	\$15,635,398
Population (2) Knox County	59,373	61,016	61,275	60,705
Outstanding Debt Per Capita	\$176	\$270	\$255	\$258
Income (2)				
Personal (in thousands)	1,755,066	1,842,988	1,955,714	2,074,533
Percentage of Personal Income	0.60%	0.89%	0.80%	0.75%

Sources:

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

2013	2014	2015	2016	2017	2018
\$8,081,642 715,432 0 1,050,291	\$6,375,062 615,514 0 344,135	\$5,831,482 600,303 0 350,000	\$4,688,902 493,477 0 323,750	\$7,238,815 422,316 0 288,750	\$6,219,002 778,655 0 253,750
132,967	164,919	707,034	597,782	403,655	204,439
\$940,664	\$898,602	\$832,506	\$850,086	\$852,162	\$838,174
6,455,000	6,140,000	5,815,000	5,490,000	0	0
0	0	0	0	5,297,611	4,936,256
876,947	846,708	816,468	786,228	755,989	740,869
\$18,252,943	\$15,384,940	\$14,952,793	\$13,230,225	\$15,259,298	\$13,971,145
60,810	61,167	61,061	60,814	61,261	61,261
\$300	\$252	\$245	\$218	\$249	\$228
Ψ2 00	Ψ 2 32	Ψ2 13	Ψ210	Ψ2 17	\$22 0
2,169,701	2,311,012	2,402,445	2,410,728	2,489,157	2,489,157
0.84%	0.67%	0.62%	0.55%	0.61%	0.56%

Ratios of General Bonded Debt Outstanding Last Ten Years

Year	2009	2010	2011	2012
Population (1)	59,373	61,016	61,275	60,705
Assessed Value (In thousands) (2)	\$1,152,753	\$1,160,869	\$1,165,821	\$1,162,669
General Bonded Debt (3) General Obligation Bonds	\$8,665,000	\$8,116,354	\$7,408,049	\$7,032,222
Resources Available to Pay Principal (4)	\$239,708	\$122,588	\$102,480	\$88,443
Net General Bonded Debt	\$8,425,292	\$7,993,766	\$7,305,569	\$6,943,779
Ratio of Net Bonded Debt to Assessed Value	0.73%	0.69%	0.63%	0.60%
Net Bonded Debt per Capita	\$141.90	\$131.01	\$119.23	\$114.39

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.

2013	2014	2015	2016	2017	2018
60,810	61,167	61,061	60,814	61,261	61,261
\$1,174,433	\$1,295,969	\$1,313,515	\$1,333,651	\$1,379,607	\$1,400,024
Φ0.001.642	Φ. 275 0.0	Φ5 021 402	Φ4.600.00 2	Ф7 220 015	Ф. 21 0 00 2
\$8,081,642	\$6,375,062	\$5,831,482	\$4,688,902	\$7,238,815	\$6,219,002
\$128,801	\$24,348	\$0	\$0	\$17,128	\$0
\$7,952,841	\$6,350,714	\$5,831,482	\$4,688,902	\$7,221,687	\$6,219,002
0.68%	0.49%	0.44%	0.35%	0.52%	0.44%
\$130.78	\$103.83	\$95.50	\$77.10	\$117.88	\$101.52



Computation of Direct and Overlapping Debt Attributable to Governmental Activities December 31, 2018

Jurisdiction	Gross Debt Outstanding	Percentage Applicable to County (1)	Amount Applicable to County
Direct:			
Knox County	\$7,455,846	100.00%	\$7,455,846
Overlapping:			
All Cities wholly within the County	4,006,874	100.00%	4,006,874
All Townships wholly within the County	869,221	100.00%	869,221
All School Districts wholly within the County	24,299,669	100.00%	24,299,669
Clear Fork School District	18,669,688	9.40%	1,754,951
North Fork School District	3,845,000	22.00%	845,900
		Subtotal	31,776,615
		Total	\$39,232,461

⁽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 2018 collection year.

Source: Knox County Auditor

Debt Limitations Last Ten Years

Collection Year	2009	2010	2011
Total Debt			
Net Assessed Valuation	\$1,152,752,950	\$1,160,869,260	\$1,165,821,280
Legal Debt Limitation (%) (1)(a)	2.37%	2.37%	2.37%
Legal Debt Limitation (\$)(1)	27,318,824	27,521,732	27,645,532
County Debt Outstanding (2)	4,077,000	3,548,354	3,196,049
Less: Applicable Debt Service Fund Amounts	(239,708)	(122,588)	(102,480)
Net Indebtedness Subject to Limitation	3,837,292	3,425,766	3,093,569
Overall Legal Debt Margin	\$23,481,532	\$24,095,966	\$24,551,963
Unvoted Debt			
Net Assessed Valuation	\$1,152,752,950	\$1,160,869,260	\$1,165,821,280
Legal Debt Limitation (%) (1)(b)	1.00%	1.00%	1.00%
Legal Debt Limitation (\$)(1)	11,527,530	11,608,693	11,658,213
County Debt Outstanding (2)	4,077,000	3,548,354	3,196,049
Less: Applicable Debt Service Fund Amounts	(239,708)	(122,588)	(102,480)
Net Indebtedness Subject to Limitation	3,837,292	3,425,766	3,093,569
Overall Legal Debt Margin	\$7,690,238	\$8,182,927	\$8,564,644

⁽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

2012	2013	2014	2015	2016	2017	2018
\$1,162,668,930	\$1,174,433,430	\$1,295,969,270	\$1,313,514,410	\$1,333,650,920	\$1,379,606,620	\$1,400,023,930
2.37%	2.37%	2.38%	2.39%	2.39%	2.39%	2.39%
27,566,723	27,860,836	30,899,232	31,337,860	31,841,273	32,990,166	33,500,598
3,196,222	4,621,642	3,303,062	3,159,482	2,432,902	5,402,815	4,819,002
(88,443)	(128,801)	(24,348)	0	0	0	0
3,107,779	4,492,841	3,278,714	3,159,482	2,432,902	5,402,815	4,819,002
\$24,458,944	\$23,367,995	\$27,620,518	\$28,178,378	\$29,408,371	\$27,587,351	\$28,681,596
\$1,162,668,930	\$1,174,433,430	\$1,295,969,270	\$1,313,514,410	\$1,333,650,920	\$1,379,606,620	\$1,400,023,930
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
11,626,689	11,744,334	12,959,693	13,135,144	13,336,509	13,796,066	14,000,239
3,196,222	4,621,642	3,303,062	3,159,482	2,432,902	5,402,815	4,819,002
(88,443)	(128,801)	(24,348)	0	0	0	0
3,107,779	4,492,841	3,278,714	3,159,482	2,432,902	5,402,815	4,819,002
\$8,518,910	\$7,251,493	\$9,680,979	\$9,975,662	\$10,903,607	\$8,393,251	\$9,181,237

Demographic and Economic Statistics Last Ten Years

Calendar Year	2009	2010	2011	2012
Population (1) Knox County	59,373	61,016	61,275	60,705
Income (1)				
Total Personal (in thousands)	1,755,066	1,842,988	1,955,714	2,074,533
Per Capita (1)(a)	29,560	30,205	31,917	34,174
Unemployment Rate (2)				
Federal	9.3%	9.4%	8.9%	7.6%
State	10.8%	9.5%	8.6%	6.6%
Knox County	11.4%	9.0%	8.7%	6.1%
Civilian Work Force Estimates (2)				
State	5,905,107	5,893,907	5,806,500	5,701,000
Knox County	30,051	30,100	29,600	29,400

Sources:

- (1) US Department of Commerce, Bureau of Economic Analysis
 - (a) Information is only available through 2017. For the presentation of 2018 statistics the County is using the latest information available.
- (2) State Department of Labor Statistics

201	3	2014	2015	2016	2017	2018
60),810	61,167	61,061	60,814	61,261	61,261
2,169	9,701	2,311,012	2,402,445	2,410,728	2,489,157	2,489,157
35	5,680	37,782	39,345	39,641	40,632	40,632
	7.4%	6.2%	5.0%	4.9%	4.4%	3.9%
	7.4%	5.7%	4.5%	4.9%	5.0%	4.3%
	6.7%	5.2%	5.2%	4.5%	4.5%	4.5%
5,765	5,700	5,719,500	5,469,000	5,713,100	5,780,000	5,787,304
30	0,600	31,100	30,600	31,300	31,300	31,015



Principal Employers Current Year and Nine Years Ago

			2018	
Employer	Nature of Business	Number of Employees	Rank	Percentage of Total Employment
Ariel Corporation	Business	1,800	1	5.8%
Knox Community Hospital	Business	1,200	2	3.9%
Kenyon College	Education	726	3	2.3%
Knox County	County Government	530	4	1.7%
Jeld-Wen	Business	470	5	1.5%
Mount Vernon City Schools	Education	391	6	1.3%
Mount Vernon Nazarene University	Education	309	7	1.0%
Sano	Business	302	8	1.0%
FT Precision	Business	297	9	1.0%
Wal-Mart	Business	280	10	0.9%
Total		6,305		
Total Employment within the County		31,015		

			2009	
Employer	Nature of Business	Number of Employees	Rank	Percentage of Total Employment
Rolls Royce Energy Systems	Business	1,000	1	0.04
Ariel Corporation	Business	900	2	0.03
Knox Community Hospital	Business	725	3	0.03
Kenyon College	Education	602	4	0.02
Mount Vernon City Schools	Education	538	5	0.02
Mount Vernon Development Center	Business	473	6	0.02
Knox County	County Government	467	7	0.02
Kokosing Construction Company	Business	450	8	0.02
Mount Vernon Nazarene University	Education	400	9	0.01
Wal-Mart	Business	365	10	0.01
Total		5,920		
Total Employment within the County		28,040		

Sources:

Area Development Foundation

Full Time Equivalent Employees by Function Last Ten Years

	2009	2010	2011	2012	2013
Governmental Activities					
General Government					
Legislative and Executive					
Commissioners	18.0	17.0	18.0	17.0	17.0
Auditor	9.0	9.0	9.0	9.0	9.0
Treasurer	5.0	5.0	5.0	4.0	4.0
Prosecutor	9.0	8.0	8.0	8.0	10.0
Board of Elections	6.0	4.0	4.0	4.0	4.0
Recorder	4.0	5.0	5.0	5.0	5.0
Judicial					
Public Defender	6.0	6.0	6.0	6.0	6.0
Probate	3.0	3.0	3.0	3.0	3.0
Clerk of Courts	10.0	12.0	11.0	10.0	10.0
Common Pleas	12.0	12.0	15.0	13.0	11.0
Juvenile	19.0	18.0	16.0	17.0	15.0
Municipal Court	2.0	2.0	2.0	2.0	2.0
Public Safety					
Sheriff	60.0	63.0	61.0	63.0	64.0
911 Emergency Calling	28.0	30.0	27.0	25.0	32.0
Coroner	1.0	1.0	1.0	1.0	1.0
Emergency Management Agency	3.0	2.0	1.0	1.0	1.0
Public Works					
Roads and Bridges	35.0	34.0	33.0	33.0	33.0
Maps	3.0	2.0	2.0	2.0	2.0
Human Services	5.0	2.0	2.0	2.0	2.0
	33.0	31.0	29.0	30.0	34.0
Development Disability					
Public Assistance	60.0	54.0	52.0	54.0	56.0
Child Support Enforcement	14.0	14.0	11.0	13.0	12.0
Children's Services	21.0	21.0	19.0	20.0	21.0
Veterans Services	5.0	5.0	6.0	5.0	4.0
Knox Area Transit	0.0	0.0	0.0	0.0	0.0
Health					
Animal Control	5.0	4.0	5.0	4.0	3.0
Business-Type Activities					
Utilities					
Sewer	10.0	10.0	9.0	10.0	9.0
Total Employees	381.0	372.0	358.0	359.0	368.0
Total Employees	301.0	312.0	330.0	337.0	300.0

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

2014	2015	2016	2017	2018
18.0	17.0	18.0	16.0	18.5
10.0	9.0	9.0	8.5	7.5
4.0	4.0	4.0	4.5	4.0
9.0	9.0	8.0	7.5	10.0
4.0	4.0	5.0	5.0	5.0
5.0	4.0	5.0	5.0	4.0
5.0	6.0	6.0	7.0	6.0
3.0	4.0	3.0	4.0	3.0
11.0	9.0	9.0	11.0	11.5
8.0	10.0	10.0	13.0	14.5
15.0	15.0	12.0	12.0	10.0
2.0	2.0	1.5	2.5	2.0
65.0	67.0	70.0	79.5	79.0
26.0	23.0	26.0	23.5	24.0
1.0	1.0	1.0	3.0	1.5
1.0	1.0	1.0		
1.0	1.0	1.0	1.0	1.0
33.0	35.0	35.0	34.0	34.0
2.0	2.0	2.0	2.0	2.0
31.0	35.0	34.0	35.0	35.0
65.0	46.0	61.0	64.0	68.0
13.0	32.0	22.0	23.0	11.0
19.0	20.0	28.0	25.5	30.5
4.0	4.0	4.0	4.0	7.5
15.0	12.0	10.0	36.0	36.0
3.0	3.0	4.0	5.0	6.0
10.0	11.0	11.0	7.0	11.0
382.0	385.0	399.5	438.5	442.5
302.0	303.0	377.3	тэо.э	772.3

Operating Indicators by Function Last Ten Years

	2009	2010	2011	2012	2013
Governmental Activities					
General Government					
Legislative and Executive					
Number of Tax Bills	40,678	34,561	33,615	33,498	32,835
Number of Registered Voters	39,072	40,304	41,024	42,674	38,881
Number of Documents Recorded	12,730	10,562	10,391	13,137	13,290
Judicial					
Number of Probation Cases	305	314	306	326	307
Number of Traffic Cases	288	327	273	303	250
Number of Marriage Licenses	361	353	374	423	374
Public Safety					
Sheriff					
Number of Burglaries	198	187	233	226	195
Number of Larceny Investigations	381	374	332	456	405
Number of Traffic Accidents	141	194	214	179	138
Public Works					
Roads and Bridges					
Number of Tons of Asphalt Used	10,692	11,744	6,386	11,499	15,794
Number of Bridges Replaced	7	13	9	6	7
Number of Culverts Replaced	27	27	23	41	24
Human Service					
Development Disability					
Number of Programs Offered	13	14	15	16	17
Number of Individuals Served	428	444	478	503	556
Number of Individuals on Waiting Lists	235	276	300	319	362
Health					
Number of Birth & Death Certificates Issued	3,709	3,565	3,769	3,729	3,621
Number of Sewage Permits Issued	123	112	74	99	117
Number of Patients Served in Medical Clinic	1,529	1,460	1,292	449	1,254
Business-Type Activities					
Sewer					
Number of Water Leaks	28	26	15	12	3
Number of New Services	32	29	18	13	13
Number of Install of Grinder Units	0	0	1	0	0

Source: Knox County Auditor

2014	2015	2016	2017	2018
33,342	61,518	60,452	55,768	58,538
39,335	38,359	40,300	40,300	41,558
9,630	10,219	10,563	10,478	10,946
,	,	,	,	,
307	295	300	255	286
174	187	215	177	196
375	398	418	381	350
138	189	120	128	120
317	334	297	213	120
162	129	161	145	167
102	12)	101	1 10	107
3,558	7,647	5,903	7,766	20,844
9	4	3	3	1
52	46	51	89	70
16	17	17	17	17
574	538	555	561	581
350	312	275	295	190
3,547	3,663	973	968	4,176
119	79	104	131	130
0	138	184	4,144	2,885
24	25	23	24	17
14	22	37	19	38
0	0	0	0	1

Capital Asset Statistics by Function Last Ten Years

	2009	2010	2011	2012	2013
Governmental Activities					
General Government					
Legislative and Executive					
Land (acres)	327.232	327.232	324.292	324.292	324.292
Buildings	55	55	55	55	55
Vehicles	4	4	4	2	2
Judicial					
Buildings	2	2	2	2	3
Public Safety					
Sheriff					
Stations	1	1	1	1	1
Vehicles	32	32	31	28	31
Public Works					
Land (acres)	10.180	10.180	10.180	10.180	10.180
Buildings	8	8	8	6	6
Vehicles	38	40	38	43	38
Health					
Land (acres)	3.180	3.180	3.180	3.180	3.180
Buildings	5	5	5	5	5
Vehicles	4	4	5	5	4
Human Services					
Land (acres)	23.546	23.546	23.546	23.546	23.540
Buildings	13	13	13	13	13
Vehicles	8	9	9	8	6
Business-Type Activities					
Utilities					
Sewer					
Land (acres)	90.639	125.540	125.540	125.540	125.540
Buildings	19	20	20	19	19
Sewerlines (Miles)	1,001,268	1,001,268	1,001,268	1,001,268	1,001,268
Vehicles	8	9	9	9	9
Landfill					
Land (acres)	229.569	229.569	229.569	229.569	229.569

Source: County Auditor's Office

2014	2015	2016	2017	2018
	_		_	
324.292	324.661	332.668	332.659	378.488
55 2	56 5	56 6	55 10	56 10
2	2	2	2	2
1	1	1	1	1
35	38	22	29	31
10.180 6	10.180 6	10.180 6	10.180 7	10.180 7
43	48	35	60	66
3.180	3.180	3.180	3.180	3.180
5 5	5 5	5 4	5 6	5 8
23.546	23.546	23.546	23.546	23.546
15 31	15 36	15 34	15 33	15 28
125.540	125.540	125.540	125.540	125.540
18	18	17	17	20
1,001,268 11	1,001,268 11	1,001,268 11	1,001,268 8	1,001,268 8
228.879	228.879	228.879	228.879	228.879





KNOX COUNTY

CLERK'S CERTIFICATION

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

CLERK OF THE BUREAU

Susan Babbitt

CERTIFIED JULY 23, 2019