

**FINANCIAL CONDITION
KNOX COUNTY**

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2000



**JIM PETRO
AUDITOR OF STATE**

STATE OF OHIO

**FINANCIAL CONDITION
KNOX COUNTY**

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KNOX COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2000**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
Community Facilities Loans and Grants	N/A	10.776	\$11,198
Total U.S. Department of Agriculture			<u>11,198</u>
<u>U.S. DEPARTMENT OF EDUCATION</u>			
<i>Passed Through Ohio Department of Education</i>			
Special Education Cluster:			
Special Education - Grants to States	066076-6B-SF-00P	84.027	7,792
Special Education - Preschool Grants	066076-PG-S1-99P	84.173	13,066
Total Special Education Cluster			<u>20,858</u>
Total U.S. Department of Education			<u>20,858</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
<i>Passed Through Ohio Department of Mental Retardation</i>			
Social Services Block Grant	N/A	93.667	45,041
Medical Assistance Program	N/A	93.778	792,626
Total U.S. Department of Health and Human Services			<u>837,667</u>
<u>U.S. DEPARTMENT OF FEDERAL EMERGENCY MANAGEMENT AGENCY</u>			
<i>Passed Through Ohio Department of Public Safety</i>			
Emergency Management Performance Grant	J236	83.552	24,446
Public Assistance Grant	8391001	83.544	26,492
Hazard Mitigation Grant	DR-1227-0022	83.548	65,625
Total U.S. Department of Federal Emergency Management Agency			<u>116,563</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Crime Victim Assistance	2001VAGENE334	16.575	37,884
Total U.S. Department of Justice			<u>37,884</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Airport Improvement Program	N/A	20.102	122,129
Total U.S. Department of Transportation			<u>122,129</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
<i>Passed Through Ohio Department of Development</i>			
HOME Investment Partnerships Program	B-C-00-039-2	14.239	67,002
Community Development Block Grant / State's Program	B-C-98-039-1	14.228	352,258
	B-F-99-039-1 B-F-00-039-1		
Total U.S. Department of Housing and Urban Development			<u>419,260</u>
Total Federal Awards Expenditures			<u>\$1,565,559</u>

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

**FINANCIAL CONDITION
KNOX COUNTY**

FISCAL YEAR ENDED DECEMBER 31, 2000

NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES

NOTE A – SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B – COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS

Knox County (the County) has established a revolving loan program to provide low-interest loans to businesses to create jobs for persons from low-moderate income households. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County passed through the Ohio Department of Development. The initial loan of this money is recorded as a disbursement on the Schedule. Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the Schedule.

These loans are collateralized by mortgages on the property. At December 31, 2000, the gross amount of loans outstanding under this program were \$155,872.

NOTE C – MATCHING REQUIREMENTS

Certain federal programs require the County contribute non-federal funds (matching funds) to support the federally-funded programs. The County has complied with the matching requirements. The expenditure of non-federal matching funds is not included on the Schedule.

NOTE D – PASS THROUGH ENTITY NUMBERS

Those federal programs where the grant agreement did not identify a pass-through number are noted with an N/A.



STATE OF OHIO
OFFICE OF THE AUDITOR

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**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE AND ON INTERNAL CONTROL
REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Board of County Commissioners
Knox County
117 East High Street
Mount Vernon, Ohio 43050

We have audited the general-purpose financial statements of Knox County, Ohio (the County) as of and for the year ended December 31, 2000, and have issued our report thereon dated June 27, 2001. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the County's general-purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the County in a separate letter dated June 27, 2001.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general-purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 27, 2001.

Board of County Commissioners
Knox County
Report of Independent Accountants on Compliance and on Internal Control
Required by *Government Auditing Standards*
Page 2

This report is intended for the information and use of management, the Board of County Commissioners, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

JIM PETRO
Auditor of State

June 27, 2001



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**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR FEDERAL PROGRAM, INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 AND
SCHEDULE OF FEDERAL AWARDS EXPENDITURES**

Board of County Commissioners
Knox County
117 East High Street
Mount Vernon, Ohio 43050

Compliance

We have audited the compliance of Knox County, Ohio (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to its major federal programs for the year ended December 31, 2000. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. 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 that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2000.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses. However, we noted a matter involving internal control over federal compliance that does not require inclusion in this report that we have reported to management of the County in a separate letter dated June 27, 2001.

Schedule of Federal Awards Expenditures

We have audited the general-purpose financial statements of the County as of and for the year ended December 31, 2000, and have issued our report thereon dated June 27, 2001. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of federal awards expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

This report is intended for the information and use of management, Board of County Commissioners, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

JIM PETRO
Auditor of State

June 27, 2001

**FINANCIAL CONDITION
KNOX COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505**

DECEMBER 31, 2000

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	Medical Assistance Program - CFDA #93.778 Community Development Block Grant - CFDA #14.228
(d)(1)(viii)	Dollar Threshold: Type AIB Programs	Type A: > \$ 300,000 Type B: All Others
(d)(1)(ix)	Low Risk Auditee?	Yes

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

NONE

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

NONE

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Knox County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2000

**Margaret Ann Ruhl
Knox County Auditor**

Prepared by Knox County Auditor's Office:

**Sharon A. Lamb
Deputy Auditor**

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Introductory Section

KNOX COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2000

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KNOX COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT
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KNOX COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT
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KNOX COUNTY AUDITOR

MARGARET ANN RUHL
AUDITOR
Phone (740) 393-6750

117 EAST HIGH STREET, SUITE 120
MOUNT VERNON, OHIO 43050
FAX (740) 393-6806

June 27, 2001

To the Citizens of Knox County
and to The Board of County Commissioners:
the Honorable Thomas C. McLarnan
the Honorable Robert D. Durbin
the Honorable Allen D. Stockberger:

I am pleased to present the Comprehensive Annual Financial Report (CAFR) of Knox County, Ohio, for the year ended December 31, 2000. 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, 2000. 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.

The Comprehensive Annual Financial Report is presented in three sections: Introductory, Financial and Statistical. The introductory section includes this transmittal letter, the County's organization chart, a list of elected officials in the County and the Certificate of Achievement for Excellence in Financial Reporting. The financial section includes the Independent Accountant's report, general purpose financial statements and the combining and individual fund and account group financial statements and schedules. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis.

Reporting Entity

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. In 2000, the Auditor employed nine full-time and two part-time employees.

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 and employs five full-time and one part-time employees. 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. In 2000, the Prosecuting Attorney employed three attorneys and four full-time employees.

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. In addition to the Recorder, the office employs five other full-time workers. In 2000, the recorder's office received 31,258 documents, which was a decrease of 2,994 documents over 1999.

The County Engineer is elected to a four year term and employs forty-two full-time employees who 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. Twenty full-time employees and one K-9 unit makes up the Patrol Division which provides protection for a total of 532 square miles of Knox County. The nine full-time employees of the Communications Division handle Enhanced 9-1-1 dispatching and are responsible for all communications for Knox County. The Detective Division consists of four full-time employees who are responsible for investigating all major criminal cases in Knox County. The Jail Division consists of twenty full-time employees who run 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, which has two full-time employees and is responsible for serving all court processes. The last is the Community Relations Division, which has three full-time employees and is responsible for coordinating the county's neighborhood watch program, providing the Drug Abuse Resistance Education program in all city and county elementary schools as well as some junior high schools, operating the bicycle patrol on the Kokosing Gap Bike Trail and providing crime prevention and other public awareness programs.

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 has six full-time employees and received 751 cases filed in 2000. The Title Division has three full-time employees, with a main function to issue vehicle titles, which serve as a person's only proof of ownership. All vehicles purchased by Knox County residents in or out of the County are titled in Knox County. In 2000, 29,035 titles were issued, a 9.3% increase over 1999.

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 2000, the estate cases totaled 365, which was a decrease of 30 cases over 1999. Overall cases filed in Probate Court totaled 914 in 2000, which was a decrease of 7 over 1999. In 2000, the Juvenile Court cases filed totaled 1,360, which was a decrease of 239 over 1999. This court also performs miscellaneous tasks such as assigning foreign judges and appointing the Dog Warden and members to the Board of Mental Retardation and Developmental 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. He 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 2000, totaled 35,140, a 7.4 percent increase over 1999.

The County provides its citizens with a wide range of services that include human and social services, health and community assistance related services, and other general and administrative support services. The County also operates enterprise funds which include water and waste water systems and the landfill. For financial reporting purposes, the County's reporting entity includes the primary government, which is comprised of all funds, account groups, 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 insure that the financial statements are complete and not misleading.

The County's reporting entity includes the financial activities of the County Board of Mental Retardation and Developmental Disabilities. The mission of this Board is to establish supports 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. In 2000, the early intervention program, which is for children from 0 to 2 years of age, enrolled 74 children. The early childhood program, which is for children from 3 to 5 years of age, enrolled 76 children. The Board also works with school age children and provides adult services through Knox New Hope Industries. Currently, the Knox New Hope School and Industries helps 547 people. Knox New Hope Industries, a not-for-profit corporation, is included as a component unit of the County, as is the Knox County Airport. Both have significant ties to the County.

Excluded from the reporting entity because they are fiscally independent of the County are the Knox County Board of Education, the Knox County Humane Society, the Knox County Agricultural Society, the Knox County Extension Services, Knox County Park District 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 Emergency Management Agency and the Knox County Local Emergency Planning Commission whose activities are included in this report as agency funds.

The Emergency Management Agency, the Alcohol and Drug Addiction and Mental Health Board, and the Eastern Ohio Housing Corporation are governmental joint ventures. The Joint Solid Waste District, the Mid Eastern Ohio Regional Council, the Morrow-Ashland-Richland-Knox Job Training Partnership Act, and Licking-Muskingum Community Based Correctional Facility (CBCF) are jointly governed organizations. The Mid Ohio Transit Authority and the Public Library of Mount Vernon and Knox County are Related Organizations. These organizations are discussed in Notes 1, 10 and 11 of the notes to the General Purpose Financial Statements.

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

Economic Condition and Outlook

During 2000, major moves were made by the Auditor, Recorder, Commissioners, Maintenance Department, Treasurer, and Tax Map Offices. The Knox County Service Center completed the first floor to house these departments. Renovations are ongoing to complete the basement of the Knox County Service Center. A grant was received to rebuild the old grandstand at the Knox County Fairgrounds. The bike path is to be extended 16 miles, connecting Mount Vernon with Centerburg via the abandoned railroad tracks.

The Auditor's Office has started the Geographic Information System (GIS) with the purchase of equipment and software to digitize all tax maps. This will be interfaced with the Auditor's property record cards for better information and more accurate measurements for tax purposes. Knox County has developed a website with separate internet addresses to do property record searches and court dockets.

New construction and expansions are continuing in Knox County. Knox Community Hospital (KCH), after seventeen years of growth, has started a multimillion dollar expansion project. The emergency room and laboratories will nearly double in size. KCH has added a new heart catheterization laboratory to their facility. Knox County started a multimillion dollar Justice Facility. It will house up to 100 beds for male and female prisoners. 9-1-1 will work from the new facility, also. The Knox County Health Department has started a new facility to service all Knox Countians. The Knox County Airport has started a multiphase expansion project to add more space to park aircraft. Knox County Mental Retardation and Development Disabilities started an addition to their building to help with the New Hope Early Education program. The Early Education program is for pre-school children.

Centerburg Public Library caught on fire with damage to the upper story and roof. Luckily, 30,000 books escaped with minor damage. Repairs are being made to re-open the library.

Central Ohio Joint Fire District was founded and passed an operating levy to make it a full service fire station and not just a volunteer station. The Central Ohio Joint Fire District serves Liberty, Hilliar and Milford Townships plus the Village of Centerburg. The City of Mount Vernon completed the new fire station with more space for equipment and offices for the fire fighters. The City also purchased eighty acres of land from a sand and gravel company to make a new park.

Knox County purchased land adjacent to the Knox County Dog Pound, which previously was the Buckeye Culvert building. With the help of the District Solid Waste Division, we now have the recycling center in this building which recycles papers, bottles, cans and cardboard boxes.

Knox County's total labor force for 2000 averaged 25,800 compared to 26,300 for 1999. Of the total labor force, 24,400 were employed, and 1,400 or 5.3 percent were unemployed. This compares to 25,000 employed, and 1,400 or 5.3 percent unemployed in 1999.

Employee Relations

Knox County has four separate unions, whose labor contracts commence at various times. The County Engineer has thirty-two members in the American Federation of State, County and Municipal Employees (A.F.S.C.M.E.) Local 2803. This contract commenced July 1, 1998, and it will expire on June 30, 2001. It has already been negotiated and signed from July 1, 2001 to June 30, 2004.

The County Sheriff had forty members in the Fraternal Order of Police, Ohio Labor Council, Inc. This contract was signed for a three-year period. It will expire on December 31, 2002.

The Department of Human Services has sixty-five members in the A.F.S.C.M.E. Local 657. This contract commenced on July 1, 2000 for a three year period and expires on June 30, 2003.

The Emergency Management 9-1-1 has seventeen members in the Fraternal Order of Police, Ohio Labor Council, Inc. This contract commenced January 1, 2001 for a three year period. It expires on December 31, 2003. The remaining departments along with department heads are not represented by any union.

Major Initiatives

Renovations are continuing to the Knox County Service Center, which currently houses the Department of Human Services on the 3rd and 4th floors. The 2nd floor currently houses the Clerk of Courts, Board of Elections, Emergency Management, Metrohousing, part of the Prosecutor's Office, Veterans Office and the Safety and Loss Coordinator Office. The 1st floor houses the Board of Commissioners, Regional Planning, Treasurer, Recorder, Tax Map, Maintenance and Auditor Offices. The basement will be completed in late summer and will house the Microfilm Center with the Law Library and extra storage space for all departments housed in the Center.

The Board of Health has built a new building on the corner of Coshocton and Upper Gilchrist Roads. The move to this new building was completed May of 2001.

Work is continuing on the new Justice Center on Upper Gilchrist Road. It will be completed in the winter of 2001 and house the Sheriff Office, Emergency Management and 100 bed jail for male and female prisoners.

The Weights and Measures Division of the Auditor's Office is working with the Ohio Department of Agriculture to implement a statewide fuel quality testing. Currently the Weights and Measurers Division checks the quantity, but does not have the authority to check the quality.

A Geographic Information System is being developed for the County. The county G.I.S. is scheduled to be completed in the fall of 2001. G.I.S. is the computerization of tax maps and the layering of statistical information.

The Veteran Administration is responsible for seeing that veterans, including their immediate families are cared for. During 2000, 1,851 veterans and their families applied for assistance in Knox County. Knox County was able to help all

1,851 applicants. The Veterans Office assisted applicants with rent, heat, electric, food, medicine, telephone and some indigent burials.

The Sheriff's Office continues to teach the Drug Abuse Resistance Education (D.A.R.E.) Program and now is in every elementary school in Knox County and the City of Mount Vernon. A county-wide Neighborhood Watch program was established and the signs have been erected.

The Ohio Department of Mental Retardation and Developmental Disabilities awarded a grant to the Knox County Board of MR/DD to be used for the New Hope Early Education Center. This construction is to be completed the summer of 2001 and is estimated to cost two million dollars.

Financial Information

Basis of Accounting

The County's accounting system is organized on a "fund" basis. Each fund or account group is a distinct self-balancing accounting entity. For financial reporting purposes the accounting records are converted to the modified accrual basis for all Governmental and Fiduciary funds. Revenues are recognized when measurable and available; expenditures are recognized when goods and services are received. Accounting records for the County's proprietary funds are reported on the accrual basis. Revenues are recognized when measurable and earned; expenses are recognized when incurred. The two bases of accounting and the various funds and account groups utilized by Knox County are fully described in Note 2 to the General Purpose Financial Statements.

Internal Controls

In developing the County's accounting system, much consideration was given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding (1) the safeguarding of assets against loss from unauthorized use or disposition, and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance is based on the assumption that the cost of internal accounting controls should not exceed the benefits expected to be derived from their implementation.

The County utilizes a fully automated accounting system as well as automated systems of control for fixed assets and payroll. These systems, coupled with the manual auditing of each voucher prior to payment, insure that the financial information generated is both accurate and reliable.

Budgetary Control

The Board of County Commissioners adopts an annual appropriation measure for the County at the end of December for the coming year. This appropriation is sometimes called a temporary appropriation. Usually by mid-February but before April 1, a supplemental appropriation is approved which takes into consideration the balances left from the prior year as well as any revisions in revenue estimated for the current year. All disbursements and transfers of cash between funds require appropriation authority.

Budgets are controlled at the object level within a department and fund. Purchase orders are approved by the department heads, and in many cases, by the Commissioners for departments under their control and are encumbered prior to their release to vendors. Those purchase orders which exceed the available appropriations are rejected until additional appropriations are secured. A computerized certification system allows the Auditor's Office to ascertain the status of a department's appropriation prior to authorizing additional purchases from a particular account.

General Government Functions - Financial Highlights

The following schedules present a summary of general fund, special revenue funds, debt service funds, and capital projects funds revenues and expenditures for the year ended December 31, 2000, and the amount and percentage of increases (decreases) in relation to prior year revenues and expenditures.

	<u>2000</u>	<u>1999</u>	<u>Increase (Decrease)</u>	<u>Percent of Total 2000</u>
<u>Revenues</u>				
Taxes	\$10,018,445	\$9,116,222	\$ 902,223	30.40%
Charges for Services	2,544,910	2,584,716	(39,806)	7.72
Licenses and Permits	97,070	107,900	(10,830)	.29
Fines and Forfeitures	72,799	63,819	8,980	.22
Intergovernmental	17,532,176	12,480,135	5,052,041	53.19
Special Assessments	431,104	495,428	(64,324)	1.31
Interest	1,524,354	1,233,607	290,747	4.62
Other	742,434	1,195,467	(453,033)	2.25
Total Revenues	<u>\$32,963,292</u>	<u>\$27,277,294</u>	<u>\$ 5,685,998</u>	<u>100.00%</u>

Tax revenues increased by \$902,223 due to an increase in real estate because of the triennial update in the county. Interest increased \$290,747 from the overall increase of monies invested as the rates had not began to fall in 2000. Intergovernmental revenues increased by \$5,052,041 from an increase in capital outlay, being the new addition to New Hope School, starting of the Justice Center and the Health Department. Intergovernmental revenues account for 53.19 percent of total revenues and consist primarily of shared motor vehicle license and gasoline tax revenues from the State of Ohio.

<u>Expenditures</u>	<u>2000</u>	<u>1999</u>	<u>Increase (Decrease)</u>	<u>Percent of Total 2000</u>
Current:				
General Government:				
Legislative and Executive	\$4,511,051	\$ 3,622,019	\$ 832,217	13.17%
Judicial	1,475,157	1,408,310	66,847	4.31
Public Safety	3,770,772	3,521,691	249,081	11.00
Public Works	4,469,823	4,501,269	(31,446)	13.04
Health	324,844	213,783	111,061	.95
Human Services	11,335,746	10,272,419	1,063,327	33.09
Conservation-Recreation	--	34,000	(34,000)	--
Capital Outlay	7,583,661	1,878,619	5,705,042	22.13
Debt Service:				
Principal Retirement	460,959	563,075	397,884	1.34
Interest and Fiscal Charges	331,368	358,936	(27,568)	.96
Other	1,848	2,723	(875)	.01
Total Expenditures	<u>\$34,265,229</u>	<u>\$26,376,844</u>	<u>\$8,331,570</u>	<u>100.00%</u>

The increase in legislative and executive expenditures is largely due to the completion of renovating of county buildings. The increase in public safety expenditures resulted from the need for more security in the Court House. The increase in the Human Services is due to the grant received to expand the Mental Retardation and Developmental Disabilities building. The increase in capital outlay is due to the construction of the new Justice Center, Board of Health and the remodeling of the first floor in the Service Center Building.

The human services function accounted for 33.09 percent of the governmental expenditures, which includes the expenditures of the Public Assistance Special Revenue Fund, the Mental Retardation Special Revenue Fund, and the Children Services Board Special Revenue Fund.

Capital outlay expenditures reflect current construction projects underway, and public works expenditures reflect road improvements, repairs and maintenance in the Motor Vehicle and Gasoline Tax Special Revenue Fund. The legislative and executive function accounted for 13.17 percent of the total expenditures and reflects the operations of such offices as the Commissioners, Auditor, Treasurer, Prosecutor, Planning Commission, the Automatic Data Processing and the Board of Elections.

Enterprise Funds

The Enterprise Funds operated by the County consist of a Sewer District and a Landfill Development fund. Operating revenues in the Sewer District totaled \$789,232, with depreciation expense of \$63,824, a net income of \$57,233 and deficit retained earnings at year end of \$533,220. The deficit resulted from the conversion to generally accepted accounting principles for the preparation of annual financial statements, and County management is reviewing fund operations to determine what steps can be taken to eliminate the deficit. The County has closed the landfill. The Landfill Development Fund experienced a net income of

\$161,154 as a result of operating transfers and deficit retained earnings at year end of \$2,500,691. The deficit resulted from the conversion to generally accepted accounting principals for the preparation of annual financial statements.

Fiduciary Funds

Fiduciary funds account for assets held by Knox County in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. The fiduciary funds which Knox County maintains are agency funds.

At December 31, 2000, agency funds' assets totaled \$46,785,743. The County uses the agency funds to receive and distribute taxes and state levied revenues for all local governments within the County.

Cash Management

During the year ended December 31, 2000, the County's cash resources were divided into bank deposits and investments.

The County Treasurer, custodian of all County monies, is responsible for investing all idle funds and for directing the investment policies of the County. The County pools its cash to maximize investment efficiency and to simplify accountability.

Among the County's investments, Knox County participates in the State Treasurer's investment pool of Ohio (STAR Ohio). This statewide investment pool was established in January 1986 for governmental entities in Ohio and is administrated by the Treasurer of State. Interest is allocated to the General Fund and to other qualifying funds. Interest for all funds of the primary government during 2000 was \$1,564,651.

Risk Management

The County contracts with County Risk Sharing Authority (CORSA) for liability, property and crime insurance. In addition, the County maintains replacement cost insurance on buildings and contents. The County also maintains Workers' Compensation for all employees by paying premiums to the State.

Knox County manages the hospital/medical health benefits for its employees on a self-insured basis. A third party administrator processes and pays claims. An excess coverage insurance policy covers claims in excess of \$70,000 per employee, with a \$35,000 corridor stop loss, and an aggregate of \$1,566,483 per year. The advantages of the self-insurance arrangement include Knox County holding the reserves and earning interest on them as well as savings on administrative costs. Control of the plan rests with the County.

Debt Administration

In 2000, the County retired \$280,000 in special assessment debt. The amount of outstanding special assessment obligations at December 31, 2000, was \$1,000,000. The amount of outstanding general obligation bonds at December 31, 2000, was

\$3,335,000. The total legal debt margin at December 31, 2000, was \$15,312,400 with an unvoted total debt margin of \$4,525,959.

Independent Audit

Included in this report is an unqualified audit opinion rendered on the County's financial statements as of and for the year ended December 31, 2000, by our independent auditor, Jim Petro, Auditor of State. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the Federal Single Audit Act of 1996 and related OMB Circular A-133.

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, 1999. 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, whose 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 ten consecutive years. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to 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 Sharon Lamb, 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 tenth Comprehensive Annual Financial Report.

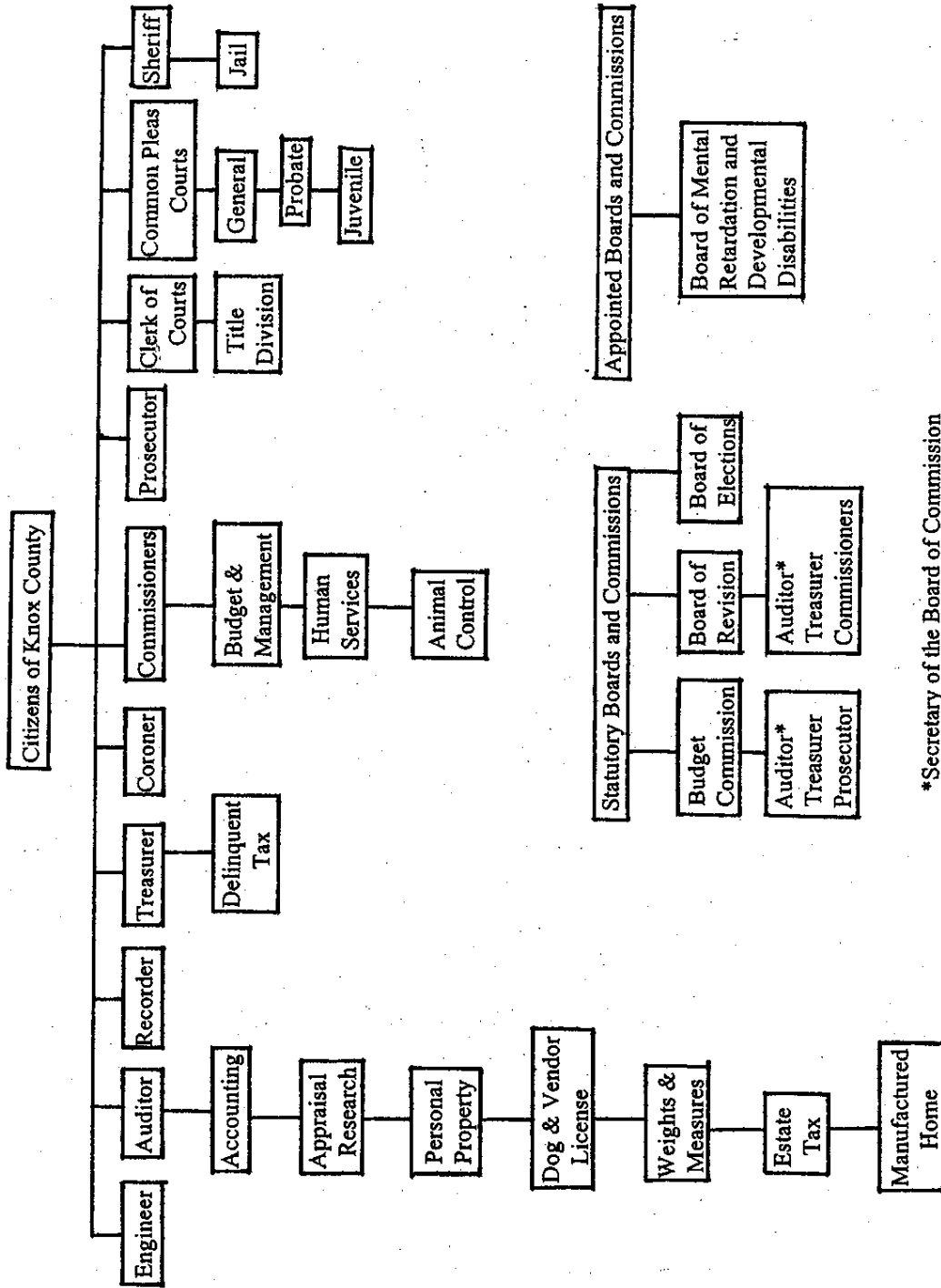
I ask for your continuing support of this project and in our efforts to promote good sound financial management for Knox County.

Sincerely,

Margaret Ann Ruhl

Margaret Ann Ruhl,
Knox County Auditor

Organization of Knox County



*Secretary of the Board of Commission

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, 1999

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



Anne Spray Kinney
President

Jeffrey L. Essler
Executive Director

Knox County, Ohio

**Elected Officials
December 31, 2000**

Board of Commissioners:

Allen D. Stockberger
Robert D. Durbin
Thomas C. McLarnan

Sheriff:

David B. Barber

Auditor:

Margaret Ann Ruhl

Clerk of Courts:

Mary Jo Hawkins

Treasurer:

Sandra Mizer

Common Pleas Judge:

Otho Eyster

Prosecutor:

John W. Baker

Probate and Juvenile Judge:

James Ronk

Recorder:

John L. Lybarger

Coroner:

Jeffrey L. Bowers

Engineer:

James L. Henry

Financial Section



STATE OF OHIO
OFFICE OF THE AUDITOR
JIM PETRO, AUDITOR OF STATE

35 North Fourth Street
Columbus, Ohio 43215
Telephone 614-466-3402
800-443-9275
Facsimile 614-728-7199
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS

Board of County Commissioners
Knox County
117 East High Street
Mount Vernon, Ohio 43050

We have audited the accompanying general-purpose financial statements of Knox County, Ohio (the County), as of and for the year ended December 31, 2000, as listed in the table of contents. These general-purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of Knox County, Ohio, as of December 31, 2000, and the results of its operations and the cash flows of its proprietary fund types and its discretely presented component units for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2001 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 grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements of the County, taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the general-purpose financial statements taken as a whole.

We did not audit the data included in the introductory and statistical sections of this report and therefore express no opinion thereon.

A handwritten signature in black ink, appearing to read "Jim Petro", with a large, stylized flourish at the end.

JIM PETRO
Auditor of State

June 27, 2001

General Purpose Financial Statements

Knox County, Ohio

Combined Balance Sheet
 All Fund Types, Account Groups, and Discretely Presented Component Units
 December 31, 2000

	Governmental Fund Types				Proprietary Fund Types	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
Assets and Other Debits:						
Assets:						
Equity in Pooled Cash and Cash Equivalents	\$ 2,488,014	\$ 8,638,307	\$ 309,867	\$ 9,953,593	\$ 549,764	\$ 119,616
Cash and Cash Equivalents in Segregated Accounts	--	267,788	--	--	--	--
Cash and Cash Equivalents with Fiscal and Escrow Agents	--	--	--	242,683	--	98,125
Investments	--	--	--	--	--	--
Receivables:						
Taxes	2,728,055	2,280,146	--	--	--	--
Accounts	4,941	35,636	4,113	1,715	143,542	8,330
Special Assessments	--	5,710	1,163,300	--	--	--
Interfund	1,203	12,409	--	--	--	--
Accrued Interest	31,272	--	--	--	--	--
Due from Other Funds	3,868	71,696	234,245	--	--	--
Due from Other Governments	406,131	324,908	--	382,242	50,000	--
Due from Component Unit	41,672	--	--	--	--	--
Materials and Supplies						
Inventory	3,263	277,487	--	--	53,933	--
Prepaid Items	20,125	33,900	--	--	3,350	--
Loans Receivable	--	155,872	--	--	--	--
Loans Receivable from Component Unit	100,826	--	--	--	--	--
Fixed Assets (Net, where applicable, of Accumulated Depreciation)	--	--	--	--	2,350,736	--
Other Debits:						
Amount Available in Debt Service Fund for Retirement of Special Assessment Bonds	--	--	--	--	--	--
Amount to be Provided from General Government Resources	--	--	--	--	--	--
Amount to be Provided from Special Assessments	--	--	--	--	--	--
Total Assets and Other Debits	\$ 5,829,370	\$12,103,859	\$ 1,711,525	\$ 10,580,233	\$3,151,325	\$ 226,071

Fiduciary Fund Type	Account Groups		Totals (Memorandum Only) Primary Government	Component Units		Totals (Memorandum Only) Reporting Entity
	General Fixed Assets	General Long-term Debt		Knox New Hope Industries	Knox County Airport	
Agency						
\$ 3,134,501	\$ --	\$ --	\$ 25,193,662	\$ --	\$ --	\$25,193,662
395,788	--	--	663,576	37,035	190,598	891,209
--	--	--	340,808	907	--	341,715
--	--	--	--	153,749	--	153,749
41,700,313	--	--	46,708,514	--	--	46,708,514
3,612	--	--	201,889	30,563	15,553	248,005
1,170,334	--	--	2,339,344	--	--	2,339,344
--	--	--	13,612	--	--	13,612
--	--	--	31,272	--	--	31,272
--	--	--	309,809	--	--	309,809
381,195	--	--	1,544,476	--	--	1,544,476
--	--	--	41,672	--	--	41,672
--	--	--	334,683	1,784	20,411	356,878
--	--	--	57,375	--	--	57,375
--	--	--	155,872	--	--	155,872
--	--	--	100,826	--	--	100,826
--	19,810,314	--	22,161,050	31,985	1,717,028	23,910,063
--	--	498,177	498,177	--	--	498,177
--	--	4,372,355	4,372,355	--	--	4,372,355
--	--	<u>501,823</u>	<u>501,823</u>	--	--	<u>501,823</u>
<u>\$46,785,743</u>	<u>\$19,810,314</u>	<u>\$ 5,372,355</u>	<u>\$105,570,795</u>	<u>\$ 256,023</u>	<u>\$1,943,590</u>	<u>\$107,770,408</u>

(Continued)

Knox County, Ohio

Combined Balance Sheet
 All Fund Types, Account Groups, and Discretely Presented Component Units (Continued)
 December 31, 2000

	Governmental Fund Types			Proprietary Fund Types		
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
Liabilities, Fund Equity, and Other Credits:						
Liabilities:						
Accounts Payable	\$ 189,576	\$ 473,566	\$ --	\$ 80,856	\$ 995	\$ 202
Contracts Payable	14,698	82,108	--	426,612	8,900	--
Accrued Wages and Benefits	75,696	151,671	--	--	6,079	--
Compensated Absences Payable	--	--	--	--	17,480	--
Retainage Payable	--	--	--	242,683	--	--
Interfund Payable	--	13,612	--	--	--	--
Due to Other Funds	--	309,246	--	463	--	--
Due to Other Governments	120,740	253,401	--	--	10,132	--
Due to Primary Government	--	--	--	--	--	--
Deferred Revenue	2,725,697	2,280,261	1,163,300	--	1,324	--
Undistributed Monies	--	--	--	--	--	--
Due to Others	--	--	--	--	--	--
Matured Bonds Payable	--	--	15,000	--	--	--
Matured Interest Payable	--	--	35,048	--	--	--
Notes Payable	500,000	--	--	8,200,000	--	--
Claims and Judgments Payable	--	--	--	--	--	436,023
Closure and Postclosure Care Costs	--	--	--	--	2,521,479	--
Long Term Note Payable	--	--	--	--	--	--
Loan Payable to Primary Govt.	--	--	--	--	--	--
General Obligation Bonds Payable	--	--	--	--	--	--
Special Assessment Debt with Governmental Commitment	--	--	--	--	--	--
Total Liabilities	<u>3,626,407</u>	<u>3,563,865</u>	<u>1,213,348</u>	<u>8,950,614</u>	<u>2,566,389</u>	<u>436,225</u>
Fund Equity and Other Credits:						
Investment in General Fixed Assets	--	--	--	--	--	--
Contributed Capital	--	--	--	--	3,618,847	--
Retained Earnings:						
Unreserved (Deficit)	--	--	--	--	(3,033,911)	(210,154)
Fund Balance:						
Reserved for Encumbrances	233,659	457,203	--	5,979,502	--	--
Reserved for Inventory	3,263	277,487	--	--	--	--
Reserved for Due From Component Unit	41,672	--	--	--	--	--
Reserved for Loan Receivable From Component Unit	100,826	--	--	--	--	--
Reserved for Loans	--	155,872	--	--	--	--
Unreserved, Undesignated	<u>1,823,543</u>	<u>7,649,432</u>	<u>498,177</u>	<u>(4,349,883)</u>	--	--
Total Fund Equity (Deficit) and Other Credits	<u>2,202,963</u>	<u>8,539,994</u>	<u>498,177</u>	<u>1,629,619</u>	<u>584,936</u>	<u>(210,154)</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 5,829,370</u>	<u>\$12,103,859</u>	<u>\$ 1,711,525</u>	<u>\$ 10,580,233</u>	<u>\$3,151,325</u>	<u>\$ 226,071</u>

The Notes to the General Purpose Financial Statements are an integral part of this Statement.

Fiduciary Fund Type	Account Groups		Totals (Memorandum Only) Primary Government	Component Units		Totals (Memorandum Only) Reporting Entity
	General Fixed Assets	General Long-term Debt		Knox New Hope Industries	Knox County Airport	
Agency						
\$ --	\$ --	\$ --	\$ 745,195	\$ 738	\$ 75,539	\$ 821,472
--	--	--	532,318	--	--	532,318
--	--	--	233,446	2,247	--	235,693
--	--	707,355	724,835	--	--	724,835
--	--	--	242,683	--	--	242,683
--	--	--	13,612	--	--	13,612
100	--	--	309,809	--	--	309,809
45,503,574	--	--	45,887,847	--	--	45,887,847
--	--	--	--	--	41,672	41,672
--	--	--	6,170,582	--	--	6,170,582
260,608	--	--	260,608	--	--	260,608
1,021,461	--	--	1,021,461	--	--	1,021,461
--	--	--	15,000	--	--	15,000
--	--	--	35,048	--	--	35,048
--	--	--	8,700,000	--	148,000	8,848,000
--	--	--	436,023	--	--	436,023
--	--	--	2,521,479	--	--	2,521,479
--	--	330,000	330,000	--	--	330,000
--	--	--	--	--	100,826	100,826
--	--	3,335,000	3,335,000	--	--	3,335,000
--	--	<u>1,000,000</u>	<u>1,000,000</u>	--	--	<u>1,000,000</u>
<u>46,785,743</u>	--	<u>5,372,355</u>	<u>72,514,946</u>	<u>2,985</u>	<u>366,037</u>	<u>72,883,968</u>
--	19,810,314	--	19,810,314	--	--	19,810,314
--	--	--	3,618,847	--	1,188,895	4,807,742
--	--	--	(3,244,065)	253,038	388,658	(2,602,369)
--	--	--	6,670,364	--	--	6,670,364
--	--	--	280,750	--	--	280,750
--	--	--	41,672	--	--	41,672
--	--	--	100,826	--	--	100,826
--	--	--	155,872	--	--	155,872
--	--	--	<u>5,621,269</u>	--	--	<u>5,621,269</u>
--	<u>19,810,314</u>	--	<u>33,055,849</u>	<u>253,038</u>	<u>1,577,553</u>	<u>34,886,440</u>
<u>\$46,785,743</u>	<u>\$19,810,314</u>	<u>\$ 5,372,355</u>	<u>\$105,570,795</u>	<u>\$ 256,023</u>	<u>\$1,943,590</u>	<u>\$107,770,408</u>

Knox County, Ohio

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types
 For the Year Ended December 31, 2000

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Totals (Memorandum Only)</u>
Revenues:					
Taxes	\$ 6,053,565	\$ 3,964,880	\$ --	\$ --	\$10,018,445
Charges for Services	1,470,075	1,074,835	--	--	2,544,910
Licenses and Permits	6,300	90,770	--	--	97,070
Fines and Forfeitures	39,801	32,998	--	--	72,799
Intergovernmental	1,628,500	12,712,108	--	3,191,568	17,532,176
Special Assessments	--	4,807	426,297	--	431,104
Interest	1,198,523	17,021	--	308,810	1,524,354
Other	<u>111,112</u>	<u>466,988</u>	<u>102,824</u>	<u>61,510</u>	<u>742,434</u>
Total Revenues	<u>10,507,876</u>	<u>18,364,407</u>	<u>529,121</u>	<u>3,561,888</u>	<u>32,963,292</u>
Expenditures:					
Current:					
General Government:					
Legislative and Executive	3,734,321	776,730	--	--	4,511,051
Judicial	1,257,775	217,382	--	--	1,475,157
Public Safety	2,385,167	1,385,605	--	--	3,770,772
Public Works	516,432	3,953,391	--	--	4,469,823
Health	113,883	210,961	--	--	324,844
Human Services	515,889	10,819,857	--	--	11,335,746
Capital Outlay	622,719	3,244	--	6,957,698	7,583,661
Other	--	--	1,848	--	1,848
Debt Service:					
Principal Retirement	--	959	460,000	--	460,959
Interest and Fiscal Charges	<u>13,281</u>	<u>304</u>	<u>311,702</u>	<u>6,081</u>	<u>331,368</u>
Total Expenditures	<u>9,159,467</u>	<u>17,368,433</u>	<u>773,550</u>	<u>6,963,779</u>	<u>34,265,229</u>
Excess of Revenues Over (Under) Expenditures	<u>1,348,409</u>	<u>995,974</u>	<u>(244,429)</u>	<u>(3,401,891)</u>	<u>(1,301,937)</u>
Other Financing Sources (Uses):					
Proceeds of Notes	13,300	--	--	11,464	24,764
Sale of Fixed Assets	51,844	--	--	--	51,844
Operating Transfers - In	130,765	118,082	481,780	1,220,783	1,951,410
Operating Transfers - Out	<u>(1,538,027)</u>	<u>(543,772)</u>	<u>--</u>	<u>--</u>	<u>(2,081,799)</u>
Total Other Sources (Uses)	<u>(1,342,118)</u>	<u>(425,690)</u>	<u>481,780</u>	<u>1,232,247</u>	<u>(53,781)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	6,291	570,284	237,351	(2,169,644)	(1,355,718)
Fund Balances at Beginning of Year	2,195,764	7,832,595	260,826	3,799,263	14,088,448
Increase (Decrease) in Reserve for Inventory	<u>908</u>	<u>137,115</u>	<u>--</u>	<u>--</u>	<u>138,023</u>
Fund Balances at End of Year	<u>\$ 2,202,963</u>	<u>\$ 8,539,994</u>	<u>\$ 498,177</u>	<u>\$ 1,629,619</u>	<u>\$ 12,870,753</u>

The Notes to the General Purpose Financial Statements are an integral part of this Statement.

Knox County, Ohio

Combined Statement of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
All Governmental Fund Types
For the Year Ended December 31, 2000

	<u>General Fund</u>		Variance
	<u>Revised</u>	<u>Actual</u>	<u>Favorable</u>
	<u>Budget</u>		<u>(Unfavorable)</u>
Revenues:			
Taxes	\$ 5,390,600	\$ 6,046,314	\$ 655,714
Charges for Services	1,433,969	1,468,555	34,586
Licenses and Permits	7,050	6,480	(570)
Fines and Forfeitures	39,000	35,754	(3,246)
Intergovernmental	1,515,000	1,631,353	116,353
Special Assessments	0	0	0
Interest	860,000	1,284,538	424,538
Other	120,336	87,175	(33,161)
Total Revenues	<u>9,365,955</u>	<u>10,560,169</u>	<u>1,194,214</u>
Expenditures:			
Legislative and Executive	4,301,867	3,953,340	348,527
Judicial	1,348,308	1,269,835	78,473
Public Safety	2,493,960	2,430,472	63,488
Public Works	597,696	530,694	67,002
Health	113,757	107,819	5,938
Human Services	535,665	509,002	26,663
Conservation and Recreation	9,855	0	9,855
Capital Outlay	792,547	625,259	167,288
Debt Service:			
Principal Retirement	500,000	500,000	0
Interest and Fiscal Charges	13,281	13,281	0
Other	0	0	0
Total Expenditures	<u>10,706,936</u>	<u>9,939,702</u>	<u>767,234</u>
Excess of Revenue Over (Under) Expenditures	<u>(1,340,981)</u>	<u>620,467</u>	<u>1,961,448</u>
Other Financing Sources (Uses):			
Other Financing Sources	368,280	394,379	26,099
Other Financing Uses	(620,205)	(610,759)	9,446
Proceeds of Notes	1,013,300	1,013,300	0
Sale of Fixed Assets	0	51,844	51,844
Advances - In	0	0	0
Advances - Out	0	0	0
Operating Transfers - In	0	100,000	100,000
Operating Transfers - Out	(1,376,873)	(1,376,873)	0
Total Other Sources (Uses)	<u>(615,498)</u>	<u>(428,109)</u>	<u>187,389</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>(1,956,479)</u>	<u>192,358</u>	<u>2,148,837</u>
Fund Balances at Beginning of Year	1,457,337	1,457,337	0
Prior Year Encumbrances Appropriated	<u>372,711</u>	<u>372,711</u>	<u>0</u>
Fund Balances at End of Year	<u>\$ (126,431)</u>	<u>\$ 2,022,406</u>	<u>\$ 2,148,837</u>

(Continued)

Knox County, Ohio

Combined Statement of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual (Budget Basis)
All Governmental Fund Types (Continued)
For the Year Ended December 31, 2000

	<u>Special Revenue Funds</u>		
	<u>Revised</u>		<u>Variance</u>
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u>
			<u>(Unfavorable)</u>
Revenues:			
Taxes	\$ 3,446,666	\$ 3,813,375	\$ 366,709
Charges for Services	1,078,911	1,062,132	(16,779)
Licenses and Permits	99,500	90,306	(9,194)
Fines and Forfeitures	29,220	22,706	(6,514)
Intergovernmental	12,392,746	12,810,887	418,141
Special Assessments	6,600	4,807	(1,793)
Interest	27,000	16,587	(10,413)
Other	502,066	497,827	(4,239)
Total Revenues	<u>17,582,709</u>	<u>18,318,627</u>	<u>735,918</u>
Expenditures:			
Legislative and Executive	1,012,512	909,002	103,510
Judicial	277,178	221,871	55,307
Public Safety	2,078,241	1,502,152	576,089
Public Works	4,092,191	4,084,170	8,021
Health	271,656	223,560	48,096
Human Services	13,484,927	10,891,697	2,593,230
Conservation and Recreation	0	0	0
Capital Outlay	8,641	3,457	5,184
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
Other	0	0	0
Total Expenditures	<u>21,225,346</u>	<u>17,835,909</u>	<u>3,389,437</u>
Excess of Revenue Over (Under) Expenditures	<u>(3,642,637)</u>	<u>482,718</u>	<u>4,125,355</u>
Other Financing Sources (Uses):			
Other Financing Sources	185,402	117,561	(67,841)
Other Financing Uses	0	0	0
Proceeds of Notes	0	0	0
Sale of Fixed Assets	0	0	0
Advances - In	0	12,409	12,409
Advances - Out	(12,409)	(12,409)	0
Operating Transfers - In	143,492	118,082	(25,410)
Operating Transfers - Out	(450,212)	(450,212)	0
Total Other Sources (Uses)	<u>(133,727)</u>	<u>(214,569)</u>	<u>(80,842)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>(3,776,364)</u>	<u>268,149</u>	<u>4,044,513</u>
Fund Balances at Beginning of Year	7,502,467	7,502,467	0
Prior Year Encumbrances Appropriated	<u>238,910</u>	<u>238,910</u>	<u>0</u>
Fund Balances at End of Year	<u>\$ 3,965,013</u>	<u>\$ 8,009,526</u>	<u>\$ 4,044,513</u>

The Notes to the General Purpose Financial Statements are an integral part of this

<u>Debt Service Funds</u>		
<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
\$ 0	\$ 0	\$ 0
0	0	0
0	0	0
0	0	0
0	0	0
560,000	426,297	(133,703)
0	0	0
386,424	0	(386,424)
<u>946,424</u>	<u>426,297</u>	<u>(520,127)</u>
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
960,000	445,000	515,000
328,124	313,055	15,069
10,000	1,848	8,152
<u>1,298,124</u>	<u>759,903</u>	<u>538,221</u>
<u>(351,700)</u>	<u>(333,606)</u>	<u>18,094</u>
98,711	98,711	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
388,220	388,220	0
0	0	0
<u>486,931</u>	<u>486,931</u>	<u>0</u>
135,231	153,325	18,094
156,245	156,245	0
0	0	0
<u>\$ 291,476</u>	<u>\$ 309,570</u>	<u>\$ 18,094</u>

<u>Capital Projects Funds</u>		
<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
\$ 0	\$ 0	\$ 0
0	0	0
0	0	0
0	0	0
0	0	0
7,687,475	2,809,326	(4,878,149)
0	0	0
59,974	269,501	209,527
16,000	59,795	43,795
<u>7,763,449</u>	<u>3,138,622</u>	<u>(4,624,827)</u>
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
16,632,072	12,908,691	3,723,381
0	0	0
0	0	0
0	0	0
<u>16,632,072</u>	<u>12,908,691</u>	<u>3,723,381</u>
<u>(8,868,623)</u>	<u>(9,770,069)</u>	<u>(901,446)</u>
0	0	0
0	0	0
8,200,000	8,211,464	11,464
0	0	0
0	0	0
0	0	0
400,000	1,220,783	820,783
0	0	0
<u>8,600,000</u>	<u>9,432,247</u>	<u>832,247</u>
(268,623)	(337,822)	(69,199)
2,271,327	2,271,327	0
1,730,816	1,730,816	0
<u>\$ 3,733,520</u>	<u>\$ 3,664,321</u>	<u>\$ (69,199)</u>

Knox County, Ohio

Combined Statement of Revenues, Expenses, and
Changes in Fund Equity
All Proprietary Fund Types and Discretely Presented Component Units
For the Year Ended December 31, 2000

	Proprietary Fund Types		Totals	Component Units		Totals
	Enterprise	Internal Service	(Memorandum Only) Primary Government	Knox New Hope Industries	Knox County Airport	(Memorandum Only) Reporting Entity
Operating Revenues:						
Contributions	\$ --	\$ --	\$ --	\$ 135,407	\$ --	\$ 135,407
Charges for Services	612,363	1,909,303	2,521,666	90,161	270,099	2,881,926
Tap-In Fees	115,396	--	115,396	--	--	115,396
Intergovernmental	869	--	869	--	--	869
Other Operating Revenues	60,604	8,305	68,909	2,561	17,003	88,473
Total Revenues	<u>789,232</u>	<u>1,917,608</u>	<u>2,706,840</u>	<u>228,129</u>	<u>287,102</u>	<u>3,222,071</u>
Operating Expenses:						
Personal Services	359,207	--	359,207	186,217	46,672	592,096
Contractual Services	164,306	255,123	419,429	9,864	79,165	508,458
Claims and Judgments	--	2,001,844	2,001,844	--	--	2,001,844
Materials and Supplies	113,628	--	113,628	18,221	115,544	247,393
Depreciation	63,824	--	63,824	8,103	27,350	99,277
Total Operating Expenses	<u>700,965</u>	<u>2,256,967</u>	<u>2,957,932</u>	<u>222,405</u>	<u>268,731</u>	<u>3,449,068</u>
Operating Income (Loss)	<u>88,267</u>	<u>(339,359)</u>	<u>(251,092)</u>	<u>5,724</u>	<u>18,371</u>	<u>(226,997)</u>
Non-Operating Revenues (Expenses):						
Intergovernmental	--	--	--	--	98,665	98,665
Interest Income	30,765	9,532	40,297	7,861	--	48,158
Interest and Fiscal Charges	--	--	--	--	(7,272)	(7,272)
Net decrease in Fair Value of Investments	--	--	--	(14,911)	--	(14,911)
Other Non-Operating Revenues	53	30,448	30,501	--	--	30,501
Other Non-Operating Expenses	(31,087)	(414)	(31,501)	--	(8,911)	(40,412)
Total Non-Operating Revenues (Expenses)	<u>(269)</u>	<u>39,566</u>	<u>39,297</u>	<u>(7,050)</u>	<u>82,482</u>	<u>114,729</u>
Income (Loss) Before Operating Transfers	<u>87,998</u>	<u>(299,793)</u>	<u>(211,795)</u>	<u>(1,326)</u>	<u>100,853</u>	<u>(112,268)</u>
Operating Transfers - In	161,154	--	161,154	--	--	161,154
Operating Transfers - Out	(30,765)	--	(30,765)	--	--	(30,765)
Net Income (Loss)	218,387	(299,793)	(81,406)	(1,326)	100,853	18,121
Retained Earnings (Deficit) at Beginning of Year (Restated)	(3,252,298)	89,639	(3,162,659)	254,364	287,805	(2,620,490)
Retained Earnings (Deficit) at End of Year	<u>(3,033,911)</u>	<u>(210,154)</u>	<u>(3,244,065)</u>	<u>253,038</u>	<u>388,658</u>	<u>(2,602,369)</u>
Contributed Capital at Beginning of Year	3,243,616	--	3,243,616	--	346,246	3,589,862
Contributed Capital from Other	102,950	--	102,950	--	510,000	612,950
Contributed Capital from Intergovernmental	245,729	--	245,729	--	332,649	578,378
Contributed Capital from Tap-in Fees	26,552	--	26,552	--	--	26,552
Contributed Capital at End of Year	<u>3,618,847</u>	<u>--</u>	<u>3,618,847</u>	<u>--</u>	<u>1,188,895</u>	<u>4,807,742</u>
Total Fund Equity (Deficit) at End of Year	<u>\$ 584,936</u>	<u>\$ (210,154)</u>	<u>\$ 374,782</u>	<u>\$ 253,038</u>	<u>\$1,577,553</u>	<u>\$ 2,205,373</u>

The Notes to the General Purpose Financial Statements are an integral part of this Statement.

Knox County, Ohio

Combined Statement of Revenues, Expenses, and
Changes in Fund Equity - Budget and Actual (Budget Basis)
All Proprietary Fund Types - Primary Government
For the Year Ended December 31, 2000

	<u>Enterprise Funds</u>		Variance Favorable (Unfavorable)
	<u>Revised Budget</u>	<u>Actual</u>	
Revenues:			
Charges for Services	\$ 579,000	\$574,307	(4,693)
Tap-In Fees	180,000	141,948	(38,052)
Intergovernmental	869	869	--
Other Non-Operating Revenues	249	53	(196)
Other Operating Revenues	<u>12,000</u>	<u>10,604</u>	<u>(1,396)</u>
Total Revenues	<u>772,118</u>	<u>727,781</u>	<u>(44,337)</u>
Expenses:			
Personal Services	404,505	362,630	41,875
Contractual Services	519,158	233,902	285,256
Materials and Supplies	310,961	163,575	147,386
Other Non-Operating Expenses	<u>43,450</u>	<u>40,501</u>	<u>2,949</u>
Total Expenses	<u>1,278,074</u>	<u>800,608</u>	<u>477,466</u>
Excess of Revenues Over (Under) Expenses	<u>(505,956)</u>	<u>(72,827)</u>	<u>433,129</u>
Operating Transfers:			
Operating Transfers - Out	<u>(10,258)</u>	<u>--</u>	<u>10,258</u>
Excess of Revenues Over (Under) Expenses and Operating Transfers	(516,214)	(72,827)	443,387
Fund Equity at Beginning of Year	522,997	522,997	--
Prior Year Encumbrances Appropriated	<u>11,663</u>	<u>11,663</u>	<u>--</u>
Fund Equity at End of Year	<u>\$ 18,446</u>	<u>\$ 461,833</u>	<u>\$ 443,387</u>

The Notes to the General Purpose Financial Statements are an integral part of this Statement.

(Continued)

Knox County, Ohio

Combined Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual
All Proprietary Fund Types - Primary Government (Continued)
 Budget Basis
 For the Year Ended December 31, 2000

	Internal Service Fund		Variance
	Revised	Actual	Favorable
	Budget	Actual	(Unfavorable)
Revenues:			
Charges for Services	\$1,842,947	\$1,909,278	\$ 66,331
Interest	21,000	10,815	(10,185)
Other Non-Operating Revenue	54,600	82,965	28,365
Total Revenues	1,918,547	2,003,058	84,511
Expenditures:			
Contractual Services	256,800	255,437	1,363
Claims and Judgments	2,008,725	2,008,649	76
Other Non-Operating Expenses	1,292	414	878
Total Expenditures	2,266,817	2,264,500	2,317
Excess of Revenues Under Expenditures	(348,270)	(261,442)	86,828
Fund Balance at Beginning of Year	380,517	380,517	--
Fund Balance (Deficit) at End of Year	\$ 32,247	\$ 119,075	\$ 86,828

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Knox County, Ohio
 Combined Statement of Cash Flows
All Proprietary Fund Types and Discretely Presented Component Units
 For the Year Ended December 31, 2000

	<u>Proprietary Fund Types</u>		Totals
			(Memorandum
			Only)
	<u>Enterprise</u>	<u>Internal</u>	Primary
		<u>Service</u>	Government
Increase (Decrease) in			
<u>Cash and Cash Equivalents</u>			
Cash Flows From Operating Activities:			
Cash Received From Customers	\$ 690,625	\$ --	\$ 690,625
Cash Received From Quasi-external			
Transactions With Other Funds	--	1,909,278	1,909,278
Cash Payments to Suppliers for Goods			
and Services	(481,210)	(255,851)	(737,061)
Cash Payments to Employees for Services	(362,630)	--	(362,630)
Cash Payments for Claims	--	(2,008,649)	(2,008,649)
Other Operating Revenues	<u>10,604</u>	<u>82,965</u>	<u>93,569</u>
Net Cash Provided by (Used for)			
Operating Activities	<u>(142,611)</u>	<u>(272,257)</u>	<u>(414,868)</u>
Cash Flows From Noncapital Financing			
 Activities:			
Operating Grants	--	--	--
Proceeds from Loan from			
Primary Government	--	--	--
Operating Transfers - In	161,154	--	161,154
Operating Transfers - Out	<u>(30,765)</u>	<u>--</u>	<u>(30,765)</u>
Net Cash Provided by (Used for)			
Noncapital Financing Activities	<u>130,389</u>	<u>--</u>	<u>130,389</u>
Cash Flows from Capital and Related			
 Financing Activities:			
Debt Principal Retirement	--	--	--
Acquisition & Construction of Assets	--	--	--
Proceeds from Grant	--	--	--
Interest Paid on Debt	--	--	--
Contributed Capital from Tap-in Fees	26,552	--	26,552
Acquisition of Capital Assets	<u>(56,722)</u>	<u>--</u>	<u>(56,722)</u>
Net Cash Provided (Used for) By Capital			
and Related Financing Activities	<u>(30,170)</u>	<u>--</u>	<u>(30,170)</u>
Cash Flows from Investing Activities:			
Receipts of Interest	30,765	9,532	40,297
Investment in Mutual Fund	--	--	--
Interest on Investments	<u>--</u>	<u>--</u>	<u>--</u>
Net Cash Provided by Investing			
Activities	<u>30,765</u>	<u>9,532</u>	<u>40,297</u>
Net Increase (Decrease) in			
Cash and Cash Equivalents	(11,627)	(262,725)	(274,352)
Cash and Cash Equivalents at			
Beginning of Year	<u>561,391</u>	<u>480,466</u>	<u>1,041,857</u>
Cash and Cash Equivalents at			
End of Year	<u>\$ 549,764</u>	<u>\$ 217,741</u>	<u>\$ 767,505</u>
Reconciliation of Cash and Cash			
 Equivalents per the Balance Sheet:			
Cash and Cash Equivalents	549,764	119,616	669,380
Cash in Segregated Accounts	--	98,125	98,125
Cash with Fiscal and Escrow Agents	<u>--</u>	<u>--</u>	<u>--</u>
Cash and Cash Equivalents at			
End of Year	<u>\$ 549,764</u>	<u>\$ 217,741</u>	<u>\$ 767,505</u>

<u>Component Units</u>		<u>Totals</u>
<u>Knox</u>	<u>Knox</u>	<u>(Memorandum</u>
<u>New Hope</u>	<u>County</u>	<u>Only)</u>
<u>Industries</u>	<u>Airport</u>	<u>Reporting</u>
		<u>Entity</u>
\$ 65,699	\$ 274,473	\$ 1,030,797
--	--	1,909,278
(29,076)	(203,799)	(969,936)
(50,089)	(28,152)	(440,871)
--	--	(2,008,649)
<u>2,210</u>	<u>--</u>	<u>95,779</u>
<u>(11,256)</u>	<u>42,522</u>	<u>(383,602)</u>
--	98,665	98,665
--	27,000	27,000
--	--	161,154
<u>--</u>	<u>--</u>	<u>(30,765)</u>
<u>--</u>	<u>125,665</u>	<u>256,054</u>
--	(17,150)	(17,150)
--	(377,999)	(377,999)
--	332,649	332,649
--	(7,272)	(7,272)
--	--	26,552
<u>(3,328)</u>	<u>--</u>	<u>(60,050)</u>
<u>(3,328)</u>	<u>(69,772)</u>	<u>(103,270)</u>
--	--	40,297
(9,117)	--	(9,117)
<u>9,386</u>	<u>--</u>	<u>9,386</u>
<u>269</u>	<u>--</u>	<u>40,566</u>
(14,315)	98,415	(190,252)
<u>52,257</u>	<u>92,183</u>	<u>1,186,297</u>
<u>\$ 37,942</u>	<u>\$ 190,598</u>	<u>\$ 996,045</u>
--	190,598	859,978
37,035	--	135,160
<u>907</u>	<u>--</u>	<u>907</u>
<u>\$ 37,942</u>	<u>\$ 190,598</u>	<u>\$ 996,045</u>

(Continued)

Knox County, Ohio
 Combined Statement of Cash Flows
All Proprietary Fund Types and Discretely Presented Component Units
 (Continued)
 For the Year Ended December 31, 2000

	Proprietary Fund Type		Totals
	Enterprise	Internal Service	(Memorandum Only)
			Primary Government
Reconciliation of Operating Income (Loss)			
to Net Cash Provided by (Used for)			
Operating Activities:			
Operating Income (Loss)	\$ 88,267	\$ (339,359)	\$ (251,092)
Adjustments to Reconcile Operating Income			
(Loss) to Net Cash Provided by (Used for)			
Operating Activities:			
Depreciation	63,824	--	63,824
Miscellaneous Nonoperating Revenues	53	30,448	30,501
Miscellaneous Nonoperating Expenses	(31,087)	(414)	(31,501)
Changes in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	(38,842)	44,187	5,345
(Increase) Decrease in Due from Other Funds	382	--	382
(Increase) Decrease in Due From Other Governments	(50,000)	--	(50,000)
(Increase) Decrease in Inventory	24,798	--	24,798
(Increase) Decrease in Prepaid Items	135	--	135
Increase in Deferred Revenue	786	--	786
Increase (Decrease) in Judgements Payable	--	(6,805)	(6,805)
Increase (Decrease) Accounts Payable	(35,256)	(314)	(35,570)
Increase in Due to Primary Government	--	--	--
Increase in Contracts Payable	4,837	--	4,837
Decrease in Closure & Postclosure Care Payable	(167,016)	--	(167,016)
Increase in Intergovernmental Payable	(4,366)	--	(4,366)
Noncash Contribution	--	--	--
Increase (Decrease) in Accrued Wages and Benefits Payable	786	--	786
Increase in Compensated Absences	88	--	88
Net Cash Provided by (Used for)			
Operating Activities	<u>\$ (142,611)</u>	<u>\$ (272,257)</u>	<u>\$ (414,868)</u>

Schedule of Noncash Investing, Capital and Financing Activities:

During 2000, the Knox County Airport received \$510,000 of capital assets contributed by the county. The Sewer District received \$102,950 of capital assets contributed by the county and \$245,729 of capital assets contributed by an intergovernmental grant.

The Notes to the General Purpose Financial Statements are an integral part of this statement.

<u>Component</u>	<u>Units</u>	<u>Totals</u>
<u>Knox</u>	<u>Knox</u>	<u>(Memorandum</u>
<u>New Hope</u>	<u>County</u>	<u>Only)</u>
<u>Industries</u>	<u>Airport</u>	<u>Reporting</u>
		<u>Entity</u>
\$ 5,724	\$ 18,371	\$ (226,997)
8,103	27,350	99,277
--	--	30,501
--	(8,911)	(40,412)
(24,971)	(12,629)	(32,255)
--	--	382
--	--	(50,000)
(539)	(9,101)	15,158
--	--	135
--	--	786
--	--	(6,805)
(901)	8,922	(27,549)
--	18,520	18,520
--	--	4,837
--	--	(167,016)
--	--	(4,366)
(200)	--	(200)
1,528	--	2,314
--	--	88
<u>\$ (11,256)</u>	<u>\$ 42,522</u>	<u>\$ (383,602)</u>

Knox County, Ohio

Notes to the General Purpose Financial Statements
December 31, 2000

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Note 1. 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, a probate/juvenile court judge and a county municipal 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, 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 mental retardation and developmental disabilities, the human services department and all departments and activities that are operated directly by the elected County officials.

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

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

The County participates in the **County Commissioners Association of Workers' Compensation Group Rating Plan** established under Section 4123.29 of the Ohio Revised Code. The County Commissioners Association Service Corporation (CCAOSC) was established through the County Commissioners Association of Ohio (CCAO) as a group purchasing pool.

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.

Knox County, Ohio

Notes to the General Purpose Financial Statements
December 31, 2000

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Alcohol and Drug Addiction and Mental Health Board (ADAMH)

The ADAMH Board is a joint venture between Knox and Licking counties. The headquarters for the Mental Health Board is in Licking County.

Eastern Ohio Housing Corporation

The Knox County Department of Mental Retardation and Developmental 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 three 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 fourteen county departments of mental retardation and developmental disabilities in Ohio.

Licking-Muskingum Community Based Correctional Facility (CBCF)

CBCF is a jointly governed organization among four counties. The purpose is to offer treatment, education, work and other rehabilitation services to convicted felons.

Morrow-Ashland-Richland-Knox Job Training Partnership Act (MARK-JTPA)

MARK-JTPA is a jointly governed organization among four counties. The purpose of MARK-JTPA is to administer a federal grant received by each of the four counties.

Further information regarding these joint ventures and jointly governed organizations is presented in Note 10 and Note 11.

Related Organizations:

Mid Ohio Transit Authority (M.O.T.A.)

The Commissioners appoint the governing board of M.O.T.A., however, the Commissioners cannot influence M.O.T.A.'s operation nor does M.O.T.A. represent a potential financial benefit for or burden of the Commissioners. M.O.T.A. did receive funding in the amount of \$40,000 for 2000.

Public Library of Mount Vernon and Knox County

The Commissioners and Judge of Knox County Common Pleas appoints 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

Knox County, Ohio

Notes to the General Purpose Financial Statements
December 31, 2000

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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 2000.

Discretely Presented Component Units:

The component units column in the combined financial statements identifies the financial data of the County's component units, Knox New Hope Industries, Inc. and Knox County Airport. They are reported separately to emphasize that they are legally separate from the County.

Knox New Hope Industries, Incorporated (the Workshop) is a non-profit workshop that consists of a Board of Trustees with expertise in industry, labor, education, civil administration, mental retardation and/or developmental disabilities. The Workshop provides employment, vocational training, occupational counseling and evaluation. Knox County Board of Mental Retardation and Developmental Disabilities provides for certain administrative costs of the Workshop with no charge to them. These costs are approved by the County Commissioners as part of the County Board of Mental Retardation and Developmental Disabilities' budget. Based on the significant services and resources provided by the County to the Workshop and the Workshop's sole purpose of providing assistance to the retarded and handicapped adults of Knox County, the Workshop is reflected as a component unit of Knox County because it would be misleading to exclude them. Complete financial statements may be obtained at the entity's administrative offices at 1375 Newark Road, Mount Vernon, Ohio.

Knox County Airport is situated on County owned land, and it is operated by a County appointed authority. The County has issued debt on behalf of the airport for the construction of hangar bays. The Airport is reflected as a component unit of the County. Complete financial statements may be obtained at the entity's administrative offices at 6481 Kinney Road, Mount Vernon, Ohio.

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 Local Emergency Planning Commission is a ten member board that adopts its own budget, hires and fires staff, and does not rely on the County to finance deficits.

Knox County, Ohio

Notes to the General Purpose Financial Statements
December 31, 2000

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Note 2. 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 County also applies pronouncements of the Financial Accounting Standards Board issued on or before November 30, 1989, to its proprietary funds unless they contradict or conflict with GASB pronouncements. The information generally relates to the primary government. Information related to the Workshop and the Airport is specifically identified.

A. Basis of Presentation - Fund Accounting

The County uses funds and account groups to report its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain County functions or activities.

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

For financial statement presentation purposes, the various funds of the County are grouped into the following generic fund types under the broad fund categories governmental, proprietary and fiduciary.

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 governmental fund types:

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.

Special Revenue Funds

The special revenue funds are used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specific purposes.

Knox County, Ohio

Notes to the General Purpose Financial Statements
December 31, 2000

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Debt Service Funds

The debt service funds are used to account for the accumulation of financial resources for, and the payment of, general long-term debt principal, interest and related costs and special assessment long-term debt principal, interest and related costs.

Capital Projects Funds

The capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

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 County applies all applicable FASB pronouncements issued on or before November 30, 1989, in accounting and reporting for its proprietary operations unless they contradict or conflict with GASB pronouncements. The following are the County's proprietary fund types:

Enterprise Funds

The enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs (expenses including depreciation) of providing services to the general public on a continuing basis be financed or recovered primarily through user charges or where it has been decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Internal Service Fund

The internal service fund is used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County, or to other governments, on a cost-reimbursement basis.

Fiduciary Fund Types:

Fiduciary funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. The following is the County's fiduciary fund type:

Agency Funds

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

Account Groups:

To make a clear distinction between fixed assets related to specific funds and those of general government, and between long-term liabilities related to specific funds and those of a general nature, the following account groups are used:

General Fixed Assets Account Group

The general fixed assets account group is used to account for all fixed assets of the County, other than those accounted for in the proprietary funds.

Knox County, Ohio

Notes to the General Purpose Financial Statements
December 31, 2000

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General Long-Term Debt Account Group

The general long-term debt account group is used to account for all long-term obligations of the County, except those accounted for in the proprietary funds.

B. Measurement Focus and Basis of Accounting

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. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e. revenues and other financing sources) and decreases (i.e. expenditures and other financing uses) in net current assets.

All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e. net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increases (e.g. revenues) and decreases (e.g. expenses) in net total assets.

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 and agency 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-one 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 7), 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.

The County reports deferred revenues on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the measurable and available criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized. Special assessments are recorded as deferred revenue because they do not meet the availability criteria. Property taxes measurable as of December 31, 2000, and delinquent property taxes, whose availability is indeterminable and which are intended to finance 2001 operations, have also been recorded as deferred revenue.

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

Knox County, Ohio

Notes to the General Purpose Financial Statements
December 31, 2000

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in the period earned by employees. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

The proprietary funds are reported using the accrual basis of accounting. Revenues are recognized in the accounting period in which they are earned, and expenses are recognized at the time they are incurred. Unbilled service charges receivable are recognized as revenue at year end.

Component Units

The Workshop and the Knox County Airport use the full accrual basis of accounting similar to the proprietary funds of the County.

C. 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 Workshop, Airport and seven funds of the County are being reported as part of the statements prepared using generally accepted accounting principles but were not budgeted by the County because they are outside of the appropriated budget and do not maintain separate budgetary financial records. The funds are Commissary, Revolving Loan, Law Enforcement, Drug Abuse Resistance Education, Calendar and Drug Enforcement Special Revenue Funds 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.

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 on the budgetary statements

Knox County, Ohio

Notes to the General Purpose Financial Statements
December 31, 2000

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reflect the amounts in the final amended official certificate of estimated resources issued during 2000.

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 2000, supplemental appropriation resolutions were passed. The budget figures which appear in the statement of budgetary comparison represent the final appropriations amount including all amendments and modifications.

Encumbrances

As part of formal budgetary control, purchase orders, contracts, and other commitments for the expenditure of monies are encumbered and recorded as the equivalent of expenditures on the non-GAAP budgetary basis in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. On the GAAP basis, encumbrances outstanding at year end are reported as reservations of fund balances for subsequent year expenditures for governmental funds and reported in the notes to the financial statements for proprietary funds.

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.

Budgetary Basis of Accounting

While reporting financial position, results of operations and changes in fund balance/retained earnings 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 Revised Code prohibits expenditures plus encumbrances from exceeding appropriations.

The Combined Statement of Revenues, Expenditures, and Changes in Fund Balances, Budget and Actual (Budget Basis), All Governmental Fund Types and the combined Statement of Revenues, Expenses, and Changes in Fund Equity, Budget and Actual (Budget Basis), All Enterprise Funds 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:

Knox County, Ohio

Notes to the General Purpose Financial Statements
December 31, 2000

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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 reservation of fund balance for governmental fund types (GAAP basis). Material encumbrances are disclosed in the notes for proprietary 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).
5. For proprietary funds, the acquisition and construction of capital assets 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 3.

D. 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 2000 amounted to \$1,564,651.

The County has invested funds in the STAR Ohio during 2000. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on December 31, 2000.

For purposes of the combined statement of cash flows and for presentation on the combined balance sheet, investments of the cash management pool and investments with original maturities of three months or less are considered to be cash equivalents.

E. Inventories

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

Knox County, Ohio

Notes to the General Purpose Financial Statements
December 31, 2000

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

Component Units

Inventory of the Workshop and 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.

F. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2000, 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.

G. Interfund Assets and Liabilities

Receivables and payables resulting from transactions between funds for goods received or services provided are classified as "due from other funds" or "due to other funds" on the balance sheet as are amounts to be distributed from the agency funds to other funds of the County.

Short-term interfund loans or the short-term portion of advances are classified as "interfund receivables/payables." Long-term interfund loans are reported as advances to/from other funds and are equally offset by a fund balance reserve account which indicates that they do not constitute "available spendable resources" since they are not components of net current assets.

H. Property, Plant, Equipment and Depreciation

1. General Fixed Assets Account Group

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group at historical cost or estimated historical cost. Assets in the general fixed assets account group are not depreciated. The County has established a capitalization threshold for fixed assets at \$1,000, except for land and computer hardware, in which all are capitalized.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements which extend the useful lives or increase the capacity or operating efficiency of the asset are capitalized at cost in the general fixed assets account group. Public domain (infrastructure) general fixed assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems are not capitalized or reported, as these assets are immovable and of value only to the County.

Knox County, Ohio

Notes to the General Purpose Financial Statements
December 31, 2000

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2. Enterprise Fund Fixed Assets

Property, plant, and equipment reflected in the enterprise funds and the Component Units are stated at historical cost (or estimated historical cost) and are updated for the cost of additions and retirements during the year.

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

<u>Description</u>	<u>Enterprise Funds</u>	<u>Workshop</u>	<u>Airport</u>
Buildings and Improvements	10-50 Years	N/A	10-50 Years
Machinery and Equipment	5-30 Years	5 Years	5-30 Years
Vehicles	5-10 Years	3 Years	5 Years
Computer Equipment	5 Years	N/A	5 Years
Sewer and Water Lines	50 Years	N/A	N/A
Shop Equipment	N/A	7 Years	N/A
Runway	N/A	N/A	50 Years

3. Valuation

Fixed asset values initially were determined at December 31, 1989, assigning original acquisition costs when such information was available. In cases when original costs were not practicably determinable, estimates were arrived at by indexing estimated current costs back to the estimated year of acquisition. Donated fixed assets are capitalized at estimated fair market value on the date donated.

I. 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 funds, the current portion of unpaid compensated absences is the amount expected to be paid using expendable available resources. These amounts are recorded in the account "compensated absences payable" in the fund from which the employees who have accumulated unpaid leave are paid. The remainder is reported in the general long-term debt account group. In proprietary funds, the entire amount of compensated absences is reported as a fund liability.

J. Intergovernmental Revenues

For governmental funds, intergovernmental revenues, such as grants awarded on a non-reimbursement basis, shared revenues, and entitlements are recorded as receivables and revenues when measurable and available. Reimbursement-type grants are recorded as receivables and revenues when the related expenditures are incurred. Grants, entitlements

Knox County, Ohio

Notes to the General Purpose Financial Statements
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or shared revenues received for proprietary fund operating purposes are recognized as non-operating revenues in the accounting period in which they are earned and become measurable. Such resources restricted for the construction of capital assets are recorded as contributed capital.

K. Long-Term Debt

In general, governmental fund payables and accrued liabilities are reported as obligations of the funds regardless of whether they will be liquidated with current resources. However, claims and judgements, compensated absences, and special termination benefits are reported as a liability in the general long-term obligations account group to the extent they will not be paid with current expendable available financial resources. Bonds are recognized as a liability of the general long-term obligations account group until due.

Long-term debt and other obligations financed by proprietary funds are reported as liabilities in the appropriate funds.

L. Contributed Capital

Contributed capital represents resources from other funds, other governments, and private sources provided to enterprise funds that is not subject to repayment. Tap-in fees that exceeded the cost of physical connection to the system were reported as contributed capital. These assets are recorded at their fair market value on the date contributed. Depreciation on those assets acquired or constructed with contributed resources is expensed and closed to unreserved retained earnings at year end.

Because the County had not prepared financial statements in accordance with generally accepted accounting principles in years previous to 1990 the exact amount of contributed capital at December 31, 2000, pertaining to years prior to 1990 cannot be determined. Consequently, only those amounts that have been able to be identified specifically have been classified as contributed capital in the accompanying combined financial statements. All other fund equity amounts pertaining to the proprietary funds have been classified as retained earnings.

M. Reserves of Fund Equity

The County records reservations for portions of fund balance which are legally segregated for specific future use or which do not represent available, spendable resources and, therefore, are not available for appropriations for expenditures. Undesignated fund balance indicates that portion of fund equity which is available for appropriation in future periods. Fund balance reserves have been established for encumbrances, inventory, loans receivable and due from component units.

N. Interfund Transactions

During the course of normal operations the County has numerous transactions between funds. The most significant include operating transfers and reimbursements. Transfers of resources from one fund to another fund through which resources are to be expended are recorded as operating transfers. Reimbursements from one fund to another fund are treated

Knox County, Ohio

Notes to the General Purpose Financial Statements
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as expenditures/expenses in the reimbursing fund and reduction in expenditures/expenses in the reimbursed fund.

O. 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.

P. Total Columns on General Purpose Financial Statements

Total columns on the general purpose financial statements are captioned "(Memorandum Only)" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data. When the title of a statement indicates that component units are included, two total columns are presented. The first is captioned primary government to indicate that only those activities that comprise the County's legal entity have been included. The second is captioned reporting entity and includes the activity and operations of the County's legally separate discretely presented component units. See Note 1. The total column on statements which do not include component units has no additional caption.

Note 3. 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:

Excess of Revenues and Other Sources
Over (Under) Expenditures and Other Uses
Governmental Fund Types

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>
GAAP basis	\$ 6,291	\$ 570,284	\$ 237,351	\$ (2,169,644)
Net adjustment for				
Revenue Accruals	446,672	94,989	(4,113)	(423,266)
Advances - In	--	12,409	--	--
Operating Transfers-In	(30,765)	--	(93,560)	--
Net Adjustments for				
Expenditure Accruals	(533,200)	107,150	13,647	297,920
Non-Budgeted Funds	--	9,063	--	--
Proceeds of Notes	500,000	--	--	8,200,000
Advances - Out	--	(12,409)	--	--
Operating Transfers-Out	182,104	93,560	--	--
Encumbrances	(378,744)	(606,897)	--	(6,242,832)
Budget Basis	<u>\$ 192,358</u>	<u>\$ 268,149</u>	<u>\$ 153,325</u>	<u>\$ (337,822)</u>

Knox County, Ohio

Notes to the General Purpose Financial Statements
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Net Loss/Excess of Revenues
Over (Under) Expenses and Operating Transfers
Proprietary Fund Type

	<u>Enterprise</u>	<u>Internal Service</u>
GAAP Basis	\$ 218,387	\$(299,793)
Net Adjustments for Revenue Accruals	(115,514)	45,470
Net Adjustments for Tap-in Fees	26,552	--
Net Adjustments for Expense Accruals	(68,556)	(7,119)
Net Adjustments for Operating Transfers	(130,389)	--
Depreciation	63,824	--
Encumbrances	<u>(67,131)</u>	<u>--</u>
Budget Basis	<u>\$ (72,827)</u>	<u>\$(261,442)</u>

Note 4. Fund Deficits

The following funds had a deficit fund balance/retained earnings as of December 31, 2000:

Special Revenue Funds:

Community Policing Grant	\$ 393
Litter & Recycling	3,207
Double Jeopardy Grant	791

Capital Project Funds:

Correctional Facility	1,269,103
Board of Health Center	511,681

Internal Service Fund:

County Health Insurance Fund	210,154
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Enterprise Funds:

Landfill Development	2,357,527
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The deficits in the Community Policing Grant, Litter & Recycling, Double Jeopardy Grant, Correctional Facility, Board of Health Center, and Internal Service Funds are the result of the recognition of payables in accordance with generally accepted accounting principles. The General Fund provides transfers to cover deficit fund balances, however, this is done when cash is needed rather than when accruals occur. The deficit in the Landfill Development is partially the result of the recognition of payables in accordance with generally accepted accounting principles. Management is analyzing the operations of the funds to determine appropriate steps to eliminate the deficits.

Note 5. Deposits and Investments

Primary Government

The County maintains a cash and investment pool used by all funds. Each fund type's portion of this pool is displayed on the combined balance sheet as "Equity in Pooled Cash and Cash Equivalents."

Knox County, Ohio

Notes to the General Purpose Financial Statements
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Protection of the County's cash and investments may be provided by the Federal Deposit Insurance Corporation, by qualified securities pledged by the institution holding the assets, by surety company bonds deposited with the treasurer by the financial institution, or a single collateral pool to cover all public deposits. The face value of the pooled collateral must equal at least 105 percent of the public funds deposited. Collateral is held by trustees including the Federal Reserve Bank and designated third party trustees of the financial institutions.

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).

The County is required by Statement No. 3 of the GASB entitled "Deposits with Financial Institutions, Investments and Reserve Repurchase Agreements" to classify deposits and investments to give an indication of the level of credit risk assumed by the County at year end.

A. Deposits

At year-end, the carrying amount of the County's deposits was \$2,527,157 and the bank balance was \$2,294,387. Of the bank balance:

1. \$572,953 was covered by federal depository insurance, or by collateral held by the County's agent in the County's name.

Knox County, Ohio

Notes to the General Purpose Financial Statements
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2. \$1,721,434 was uninsured and uncollateralized. Although all 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. Investments

STAR Ohio is an unclassified investment since it is not evidenced by securities that exist in physical or book entry form.

	Carrying Value	Fair Value
Investment in State Treasurer's Investment Pool	\$23,670,889	\$23,670,889

The classification of cash and cash equivalents and investments on the combined financial statements is based on criteria set forth in GASB Statement No. 9. A reconciliation between the classifications of cash and investments on the combined financial statements and the classifications per GASB statement No. 3 is as follows:

	Cash and Cash Equivalents/Deposits	Investments
GASB Statement 9 State Treasurers Investment Pool	\$26,198,046 <u>(23,670,889)</u>	-- <u>23,670,889</u>
GASB Statement 3	<u>\$ 2,527,157</u>	<u>\$23,670,889</u>

Component Units

At year end, the carrying value of the Knox New Hope Industries, Inc. deposits was \$37,942 and the bank balance was \$36,898. The entire bank balance was covered by federal depository insurance. There are no statutory guidelines regarding the deposit and investment of funds by the not-for-profit corporation. Cash and deposits of the Workshop are presented on the financial statements as "Cash and Cash Equivalents in Segregated Accounts." New Hope Industries, Inc. invests in open-ended mutual funds, which are presented at the fair market value at December 31, 2000.

At year end, the carrying value of the Knox County Airport's deposits was \$190,598 and the bank balance was \$194,099. The entire 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 follows similar guidelines for deposit and investment of funds for the County.

Note 6. Property Taxes

Property taxes include amounts levied against all real, public utility, and tangible personal 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

Knox County, Ohio

Notes to the General Purpose Financial Statements
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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 1996. Real property taxes are payable annually or semiannually. The first payment is due December 31, with the remainder payable by June 20.

Taxes collected from tangible personal property (other than public utility) in one calendar year are levied in the prior calendar year on assessed values during and at the close of the most recent fiscal year of the taxpayer that ended on or before March 31 of that calendar year, and at the tax rates determined in the preceding year. Tangible personal property used in business (except for public utilities) is currently assessed for ad valorem taxation purposes at 25 percent of its true value. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. If paid annually, payment is due April 30; with the remainder payable by September 20.

Public utility real and tangible personal property taxes collected in one calendar year are levied in the preceding calendar year on assessed values determined as of December 31 of the 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.

The collection and distribution of taxes for the County and for all subdivisions within the County is accounted for through agency funds of the County. The amount of the County's tax collections which will flow through an agency fund is reported as "Taxes Receivable" on the combined balance sheet in both the agency fund and the governmental fund which will receive the tax distribution.

Accrued property taxes receivable represent delinquent taxes outstanding and real, tangible personal, and public utility taxes which were measurable as of December 31, 2000. Although total property tax collections for the next fiscal 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 2000 operations. The receivable is therefore offset by a credit to deferred revenue.

The full tax rate for all County operations for the year ended December 31, 2000, was \$8.70 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2000 property tax receipts were based are as follows:

Real Property	\$664,738,940
Public Utility Personal Property	48,861,590
Tangible Personal Property	<u>105,495,451</u>
Total Assessed Value	<u>\$819,095,981</u>

Knox County, Ohio

Notes to the General Purpose Financial Statements
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Note 7. Permissive Sales and Use Tax

In 1971, the County Commissioners by resolution imposed a one-half percent sales tax. In 1993, the County Commissioners imposed an additional one quarter percent tax on all retail sales to fund the 9-1-1 Emergency Calling System and, in 1994, the County Commissioners imposed a quarter percent tax on all retail sales made in the County for the general operations of the County. The State Tax Commissioner certifies to the State Auditor the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of the month. The State Auditor then has five days in which to draw the warrant payable to the County.

Amounts that are measurable and available at year-end are accrued as revenue. Sales tax revenue in 2000 amounted to \$4,090,691 with the \$3,068,608 credited to the General Fund and \$1,022,083 credited to the 9-1-1 Emergency Calling System Special Revenue Fund.

Note 8. Receivables

Receivables at December 31, 2000, consisted of taxes, interest, special assessments, accounts, (billings for user charged services, including unbilled utility services), loans, intergovernmental receivables arising from grants, entitlements and shared revenues and child support. All receivables except Apple Valley special assessments are considered collectible in full. Delinquent accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment. It is estimated that \$165,749 of the \$1,336,083 special assessments remaining are uncollectible leaving a receivable of \$1,170,334.

A summary of the principal items of intergovernmental receivables (Due from other governments) follows:

<u>Intergovernmental Receivables</u>	<u>Amount</u>
General Fund	
Permissive Sales Tax	\$258,178
Election Costs Receivable	4,659
Sheriff's Contracts	24,590
Animal Control & Humane Officer Reimb	15,086
Municipal Court Fines & Costs	3,847
Compost Coverage Reimbursement	2,673
Conference Registration Reimbursement	50
Local Government	81,504
Public Defender Reimbursement	8,044
Corsa	<u>7,500</u>
Total General Fund	<u>406,131</u>
Special Revenue Funds	
Cents Per Gallon	77,709
Motor Vehicle District Registration	17,622
County Motor Vehicle	36,165
Road Miles	17,697
5% County Equalization	8,166
New Permissive	25,912
Old Permissive	11,831

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Notes to the General Purpose Financial Statements
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<u>Intergovernmental Receivables (Continued)</u>	<u>Amount</u>
Gasoline Tax	39,685
Municipal Court Fines & Costs	1,058
Home Grant	3,000
9-1-1 Permissive Sales Tax	<u>86,063</u>
Total Special Revenue Funds	<u>324,908</u>
 Capital Projects Funds	
Ohio Dept of Development Reimbursement	319,442
CDBG Grant	<u>62,800</u>
Total Capital Projects Funds	<u>382,242</u>
 Enterprise Funds	
Countryside Manor Subdivision Reimb	<u>50,000</u>
Total Enterprise Funds	<u>50,000</u>
 Agency Funds	
Local Government	74,362
Revenue Assistance	17,846
Library Local Government	145,194
Cents Per Gallon	61,791
Motor Vehicle Registration	8,540
Township Road Miles	11,039
New Permissive	7,570
Old Permissive	6,232
Workers Compensation	15,754
Municipal Court Fines & Costs	1,236
Gasoline Tax	<u>31,631</u>
Total Agency Funds	<u>381,195</u>
 Grand Total	 <u><u>\$1,544,476</u></u>

Note 9. Fixed Assets

A summary of the enterprise funds', the Workshop's and the Airport's fixed assets at December 31, 2000, follows:

	Total Primary Government Enterprise	Knox New Hope Industries	Knox County Airport
Land	\$ 236,839	\$ --	\$ 744,837
Buildings and Improvements	901,956	--	550,593
Machinery and Equipment	282,575	53,655	315,526
Vehicles	87,102	63,676	41,000
Computer Equipment	9,956	--	1,522
Sewer and Water Lines	2,009,927	--	--
Construction in Progress	--	--	231,176
Less accumulated depreciation	<u>(1,177,619)</u>	<u>(85,346)</u>	<u>(167,626)</u>
Total	<u><u>\$2,350,736</u></u>	<u><u>\$ 31,985</u></u>	<u><u>\$1,717,028</u></u>

Knox County, Ohio

Notes to the General Purpose Financial Statements
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A summary of the changes in general fixed assets during 2000 follows:

	Balance January 1, <u>2000</u>	<u>Additions</u>	<u>Deductions</u>	Balance December 31, <u>2000</u>
Land	\$ 693,950	\$ 111,510	\$ 8,447	\$ 797,013
Buildings and Improvements	7,777,690	2,001,656	21,989	9,757,357
Vehicles	2,314,610	334,318	267,882	2,381,046
Machinery and Equipment	2,744,158	176,494	129,625	2,791,027
Computer Equipment	728,102	200,703	84,739	844,066
Construction in Progress	<u>250,033</u>	<u>3,239,805</u>	<u>250,033</u>	<u>3,239,805</u>
Total	<u>\$14,508,543</u>	<u>\$6,064,486</u>	<u>\$ 762,715</u>	<u>\$19,810,314</u>

Note 10. 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 contributed \$27,035 to the Agency during 2000. 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. The Agency is reported as an agency fund within the County. Separate financial statements are available by contacting the Agency at 117 East High Street, Mount Vernon, Ohio.

B. Alcohol and Drug Addiction and Mental Health Board (ADAMH)

The ADAMH Board is a joint venture between Knox and Licking counties. The headquarters for the ADAMH Board is in Licking County. The Board provides community services to mentally ill and emotionally disturbed persons. Statutorily created, the ADAMH Board 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 Board does not have any outstanding debt. The Board 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 Board depends upon the continuing participation of the County. The County collected \$634,564 in property taxes for the Board during 2000.

Knox County, Ohio

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Separate financial statements may be obtained by contacting the ADAMH Board at 65 Messmore Drive, Newark, Ohio.

C. Eastern Ohio Housing Corporation

The Knox County Board of Mental Retardation and Developmental Disabilities (MRDD), along with five other county boards of mental retardation and developmental 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 MRDD Board and then to the Corporation. No contributions were made by the County during 2000. 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 Mental Retardation and Developmental Disabilities. Information can be obtained from Eastern Ohio Housing Corporation, 340 Fox Shannon Place, St. Clairsville, Ohio.

Note 11. 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 2000. 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 fourteen counties in Ohio. MEORC provides services to the mentally retarded and developmentally disabled residents in the participating counties. The Council is made up of the superintendents of each county's Board of Mental Retardation and Developmental Disabilities. Revenues are generated by fees and state grants. The Council does not have any outstanding debt. No contributions were made by the County in 2000.

MEORC has contracted with Knox County to provide payroll services for seven employees of the Council. MEORC reimburses the County for any expenditures incurred. At December 31, 2000, MEORC owed the County \$32,746.

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

The Licking-Muskingum Community Based Correctional Facility (CBCF) is a four county facility created pursuant to Ohio Revised Code Section 2301.51. The CBCF serves Licking, Muskingum, Coshocton and Knox counties. The CBCF was formed in 1994 to offer treatment, education, work and other rehabilitation services to convicted felons within the four

Knox County, Ohio

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counties. The CBCF is governed by a seven member board comprised of two common pleas court judges from Licking, Muskingum and Coshocton Counties and one common pleas court judge from Knox County. The common pleas judges and the respective county commissioners appoint a thirteen member citizens advisory board to assist in the operation of the CBCF. The board has total control over budgeting, personnel, and financial matters. The CBCF receives funding in the form of state grant monies which are used to provide the various services of the CBCF. Licking County serves as fiscal agent for the CBCF. During 2000, the CBCF received no monies from Knox County. The continued existence of the CBCF is not dependent on the County's continued participation and the County does not have an equity interest in or a financial responsibility for the CBCF. The CBCF has no outstanding debt.

D. Morrow-Ashland-Richland-Knox Consortium

Knox County is a participant in the Morrow-Ashland-Richland-Knox Consortium (MARK), a regional council of governments established to conduct an employment and training administration program under the provisions of the Job Training Reform Amendment of 1992. The Consortium Board of MARK consists of the three county commissioners from each of the four participating counties. The Consortium Board is responsible for the administration, operation, and success of the job training program. Financial information can be obtained from MARK, 1495 West Longview Avenue, Suite 101, Mansfield, Ohio, 44906.

Note 12. Risk Management

County Risk Sharing Authority, Inc. (CORSA) is a public entity risk sharing pool among thirty-nine 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 trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any 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 \$145,449 in the form of insurance premiums during 2000 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.

General liability insurance is maintained in the amount of \$1,000,000 for each occurrence. Other liability insurance includes \$100,000 for Ohio Stop Gap, which provides additional coverage beyond the State's workers' compensation program, \$1,000,000 for employee benefit liability, \$1,000,000 for law enforcement professional liability, \$1,000,000 for public

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official error and omission liability, \$1,000,000 for automobile liability, and \$250,000 for uninsured motorists liability.

In addition, the County maintains replacement cost insurance on buildings and contents. Other property insurance includes: \$1,000,000 for extra expenses, data processing equipment, contractor's equipment and miscellaneous equipment, \$1,000,000 for valuable papers and records, actual cash value for automobile physical damage, and \$1,000,000 for flood and earthquake damage. Comprehensive boiler and machinery coverage is carried in the amount of \$50,000,000.

The County also maintains crime insurance on its food stamp program, its monies and securities, and potential employee dishonesty. Respectively, the crime insurance is held in the amounts of \$250,000, \$250,000, and \$250,000.

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.

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 \$436,023 reported in the fund at December 31, 2000 is based on the requirements of Governmental Accounting Standards Board Statement No. 10 which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The liability is based on an estimate provided by the third party administrator.

	<u>12/31/99</u>	<u>12/31/00</u>
Claims Payable Beginning of Year	\$ 277,439	\$ 442,828
Claims Incurred	1,814,613	2,001,844
Claims Paid	(1,649,224)	(2,008,649)
Claims Payable End of Year	<u>\$ 442,828</u>	<u>\$ 436,023</u>

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 13. Defined Benefit Retirement Plans

A. Public Employees Retirement System

All Knox County full-time employees, other than teachers, participate in the Public Employees Retirement System of Ohio (PERS), a cost sharing multiple employer defined

Knox County, Ohio

Notes to the General Purpose Financial Statements
December 31, 2000

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benefit pension plan administered by the Public Employees Retirement Board. PERS provides basic retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Benefits are established by Chapter 145 of the Ohio Revised Code. PERS issues a stand-alone financial report that may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642.

Plan members, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations; law enforcement employees contribute 9 percent. For calendar year 2000, PERS instituted a temporary employer rate rollback for state and local governments. For plan members, other than those engaged in law enforcement, the County was required to contribute 6.54 percent of covered salary for 2000, a reduction from 9.35 percent for 1999. The County contribution for law enforcement employees for 2000 was 11.4 percent, down from 12.5 percent for 1999. Contributions are authorized by State statute. The contribution rates are determined actuarially. The County's contributions to PERS for the years ended December 31, 2000, 1999, and 1998 were \$1,070,094, \$1,104,597, and \$929,357, respectively: 78.46 percent has been contributed for 2000 and 100 percent has been contributed for 1999 and 1998. The unpaid contribution for 2000 is recorded as a liability in the respective funds and the general long-term obligations account group.

B. State Teachers Retirement System

Certified teachers employed by the school for the Mental Retardation and Developmental Disabilities, participate in the State Teachers Retirement System of Ohio (STRS), a cost-sharing multiple employer public employee retirement system administered by the State Teachers Retirement Board. STRS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. STRS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, OH 43215-3771.

Plan members are required to contribute 9.3 percent of their annual covered salary to fund pension obligations and the County is required to contribute 6 percent. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The County's contributions to STRS for the years ended December 31, 2000, 1999, and 1998 were \$24,490, \$23,004, and \$16,398, respectively: 91.11 percent has been contributed for 2000 and 100 percent has been contributed for 1999 and 1998. The unpaid contribution for 2000 is recorded as a liability in the respective fund.

Note 14. Postemployment Benefits

A. Public Employees Retirement System

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit and primary survivor recipients of such retirees. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement

Knox County, Ohio

Notes to the General Purpose Financial Statements
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No. 12, "Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Governmental Employers". A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care based on authority granted by State statute. The employer contribution rate for 2000 is 10.84 percent of covered payroll for employees not engaged in law enforcement; 4.3 percent was the portion that was used to fund health care. The employer contribution rate for law enforcement employees for 2000 was 15.7 percent; 4.3 percent was used to fund health care.

Benefits are advance-funded using the entry age normal cost method. Significant actuarial assumptions, based on PERS's latest actuarial review performed as of December 31, 1999, include a rate of return on investments of 7.75 percent, an annual increase in active employee total payroll of 4.75 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .54 percent and 5.1 percent based on additional annual pay increases. Health care premiums were assumed to increase 4.75 percent annually.

All investments are carried at market. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets.

The number of active contributing participants was 401,339. The County's actual contributions for 2000 which were used to fund postemployment benefits were \$418,713. The actual contribution and the actuarially required contribution amounts are the same. PERS's net assets available for payment of benefits at December 31, 1999, (the latest information available) were \$10,805.5 million. The actuarially accrued liability and the unfunded actuarial accrued liability were \$12,473.6 million and \$1,668.1 million, respectively.

For 2000, PERS elected to return to an actuarially pre-funded type of disclosure because it is a better presentation of PERS's actual funding methodology. Since 1997, disclosures had been based on a pay-as-you-go funding basis.

B. State Teachers Retirement System

Comprehensive health care benefits are provided to retired teachers and their dependents through the State Teachers Retirement System of Ohio (STRS). Benefits include hospitalization, physicians' fees, prescription drugs, and partial reimbursement of monthly Medicare premiums. All benefit recipients and sponsored dependents are eligible for health care coverage. The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS.

Benefits are funded on a pay-as-you-go basis. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By Ohio Law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. The Board allocated employer contributions equal to 8 percent of covered payroll to the Health Care Reserve Fund. For the County, this amount equaled \$13,959 for 2000.

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund at June 30, 2000, was \$3.419 billion. For the year ended June 30, 2000, net health care costs paid by STRS were \$283,137,000 and there were 99,011 eligible benefit recipients.

Knox County, Ohio

Notes to the General Purpose Financial Statements
December 31, 2000

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Note 15. Other Employee Benefits

A. 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, 2000, the liability for compensated absences was \$724,835 for the entire County.

Note 16. Capital Leases - Lessee Disclosure

No capital leases were entered into during 2000. Each lease meets 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 general purpose financial statements for the governmental funds. Equipment acquired by lease has been capitalized in the general fixed assets account group in the amount of \$7,564 for the copier, 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 general long-term debt account group. Principal payments in 2000 totaled \$2,863 for the copier, which was paid off.

Note 17. Long-Term Debt

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

	<u>Outstanding</u> <u>12/31/99</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding</u> <u>12/31/00</u>
General Long-Term Debt:				
Special Assessment Debt				
Series 1981 10.625% Sewer District Improvement Bonds	100,000	--	45,000	55,000
Series 1982 11.125% Sewer District Improvement Bonds	240,000	--	65,000	175,000
Series 1984 9.5% Sewer District Improvement Bonds	425,000	--	85,000	340,000
Series 1985 8.375% Sewer District Improvement Bonds	<u>515,000</u>	<u>--</u>	<u>85,000</u>	<u>430,000</u>
Total Special Assessment Bonds	<u>\$ 1,280,000</u>	<u>\$ --</u>	<u>\$ 280,000</u>	<u>\$1,000,000</u>

Knox County, Ohio

Notes to the General Purpose Financial Statements
December 31, 2000

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	<u>Outstanding</u> <u>12/31/99</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding</u> <u>12/31/00</u>
General Obligation Bonds				
Children's Resource Center 5.02%	1,160,000	--	40,000	1,120,000
Corporate Center 5.277%	<u>2,295,000</u>	<u>--</u>	<u>80,000</u>	<u>2,215,000</u>
Total General Obligation Bonds	<u>\$ 3,455,000</u>	<u>\$ --</u>	<u>\$ 120,000</u>	<u>\$3,335,000</u>
Installment Note				
General Fund:				
Board of Elections - Voting Machines	<u>\$ 375,000</u>	<u>\$ --</u>	<u>\$ 45,000</u>	<u>\$ 330,000</u>
Capital Lease				
Motor Vehicle and Gasoline Tax Fund:				
Engineer - Copier	<u>2,863</u>	<u>--</u>	<u>2,863</u>	<u>--</u>
Total Capital Leases	<u>\$ 2,863</u>	<u>\$ --</u>	<u>\$ 2,863</u>	<u>\$ --</u>
Compensated Absences	<u>\$ 660,468</u>	<u>\$ 46,887</u>	<u>\$ --</u>	<u>\$ 707,355</u>
Total General Long-Term Debt	<u>\$ 5,773,331</u>	<u>\$ 46,887</u>	<u>\$ 447,863</u>	<u>\$5,372,355</u>

The capital lease was paid from the special revenue fund revenues. The Board of Elections note installment for the voting machines will be paid from the general fund. The Corporate Center Bonds will be paid from the Department of Human Services, which is mostly funded by levies passed by the voters. The Children's Resource Center bonds will be paid by a lease with Boy's Village Inc. If Boy's Village Inc. does not pay their lease, the bonds will be paid by Children Services monies. The special assessment bonds will be paid from the proceeds of special assessments levied against benefitted property owners. In the event that a property owner would fail to pay the assessment, payment would be made by the County. Compensated absences are reported in the Compensated Absences Payable account and will be paid from the fund from which the employee is paid.

Special assessment bonded debt service requirements to maturity, including \$196,105 of interest; Board of Elections note installment requirements to maturity, including \$62,140 of interest; Corporate Center bond requirements to maturity, including \$1,201,675 of interest; Children's Resource Center bond requirements to maturity, including \$589,763 of interest; are as follows:

Knox County, Ohio

Notes to the General Purpose Financial Statements
December 31, 2000

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Year Ending <u>December 31</u>	Special Assessment <u>Amount</u>	Board of Elections <u>Amount</u>	Corporate Center <u>Amount</u>	Children's Resource <u>Amount</u>
2001	385,894	67,160	199,490	93,600
2002	312,017	64,560	200,750	96,920
2003	226,828	66,960	201,700	95,007
2004	271,366	64,100	202,330	93,050
2005		66,240	202,630	96,070
2006-2010		63,120	1,006,330	474,615
2011-2015			1,002,645	479,500
2016-2018			400,800	281,000

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.

The effects of the debt limitations described above at December 31, 2000, are an overall debt margin of \$15,312,400; and an unvoted debt margin of \$4,525,959.

Note 18. Notes Payable and Loans Payable

Primary Government

Notes payable as of 12/31/00 are summarized as follows:

	<u>Airport Land</u>	<u>Correctional Facility</u>	<u>Board of Health Center</u>
1/1/00 Principal Outstanding	\$ --	\$ --	\$ --
Additions	500,000	6,400,000	1,800,000
Reductions	--	--	--
Principal Outstanding 12/31/00	\$ 500,000	\$6,400,000	\$1,800,000
Maturity Date	1/22/02	7/19/01	7/19/01
Interest Rate	6.50%	4.81%	5.16%

The County issued notes for the Airport to purchase additional land to expand the runway for future use. The Federal Aviation Administration (FAA) is to reimburse for this project. On June 22, 2001, the County received \$244,738.00 from the FAA to be paid on this note.

The County is constructing a Correctional Facility to be completed in the winter of 2001 and a Board of Health Center with completion in May 2001. Both notes are to be combined and bonded in July 2001.

Component Units

At December 31, 2000, the Knox County Airport had \$148,000 in revenue bonds outstanding which were used to remove and replace fuel tanks. The original bonds issued were for

Knox County, Ohio

Notes to the General Purpose Financial Statements
December 31, 2000

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\$158,000 and the bonds bear an interest rate of 4.75 percent. The bonds will mature in installments over 20 years. The Knox County Airport also has loans payable to the Primary Government outstanding at December 31, 2000, in the amount of \$100,826 that were issued to construct new hangar bays and a storage building. These loans will be repaid over the next 7 years and is non-interest bearing.

Note 19. Interfund Transactions

Interfund balances at December 31, 2000, consist of the following individual fund receivables and payables:

<u>/Due from/Due to Other Funds:</u>	<u>Recipient</u>	<u>Payer</u>
General Fund	\$ 3,868	\$ --
Special Revenue Funds:		
Drug Court	925	--
Juvenile Court Social Workers	--	925
Motor Vehicle & Gas Tax	334	--
Public Assistance	70,437	139,101
Child Support Enforcement Agency	--	32,350
Mental Retardation	--	334
Children Services	--	136,536
Total Special Revenue Funds	<u>71,696</u>	<u>309,246</u>
Debt Service:		
Bond Retirement	<u>234,245</u>	<u>--</u>
Capital Project Funds:		
Community Development Block Grant	<u>-</u>	<u>463</u>
Agency Funds:		
Lodging Tax	<u>--</u>	<u>100</u>
Total Due from/Due to Other Funds	<u>\$ 309,809</u>	<u>\$ 309,809</u>

<u>Interfund Receivables/Payables:</u>	<u>Recipient</u>	<u>Payer</u>
General Fund	\$ 1,203	\$ --
Special Revenue Funds:		
Juvenile Court Social Workers	--	800
Mental Retardation	12,409	-
Double Jeopardy Grant	--	12,409
Community Policing Grant	<u>--</u>	<u>403</u>
Total Special Revenue Funds	<u>12,409</u>	<u>13,612</u>
Total Interfund Payables/Receivables	<u>\$ 13,612</u>	<u>\$ 13,612</u>

Knox County, Ohio

Notes to the General Purpose Financial Statements
December 31, 2000

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Note 20. Segment Information for Enterprise Funds

The County maintains two enterprise funds, sewer district and landfill development, which are intended to be self-supported through user fees charged to consumers. Financial information as of and for the year ended December 31, 2000, is as follows:

	<u>Sewer District</u>	<u>Landfill Development</u>	<u>Total Primary Government</u>
Operating Revenues	\$789,232	\$ --	\$789,232
Operating Expenses Before Depreciation	637,141	--	637,141
Depreciation Expense	63,824	--	63,824
Operating Income (Loss)	88,267	--	88,267
Total Non-Operating Revenues (Expenses)	(269)	--	(269)
Operating Transfers-In	--	161,154	161,154
Operating Transfers-Out	30,765	--	30,765
Net Income (Loss)	57,233	161,154	218,387
Fixed Assets Additions	405,401	--	405,401
Net Working Capital	734,891	20,788	755,679
Total Assets	2,987,361	163,964	3,151,325
Compensated Absences Payable	17,480	--	17,480
Closure and Postclosure Costs	--	2,521,479	2,521,479
Capital Contributions	375,231	--	375,231
Total Equity (Deficit)	2,942,463	(2,357,527)	584,936
Encumbrances Outstanding at December 31, 2000	67,131	--	67,131

Note 21. 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.

Knox County, Ohio

Notes to the General Purpose Financial Statements
December 31, 2000

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Several claims and lawsuits are pending against the County. In the opinion of the County Prosecutor and outside counsel, ultimate disposition of these claims and lawsuits will not have a material effect, if any, on the financial condition of the County.

Note 22. Food Stamps

The County's Department of Human Services distributed, through contracting issuance centers, federal food stamps to entitled recipients within Knox County. The receipt and issuance of these stamps have the characteristics of federal "grants"; however, the Department of Human Services merely acts in an intermediary capacity. Therefore, the inventory value of these stamps is not reflected in the accompanying financial statements as the only economic interest related to these stamps rests with the ultimate recipient. The County's Department of Human Services had on hand for distribution approximately \$110,975 of federal food stamps at December 31, 2000.

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, 2000 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 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.

Note 24. Related Party Transactions

During 2000, Knox County provided facilities, certain equipment, transportation, and salaries for administration, implementation, and supervision of programs to New Hope Industries, Inc., (the "workshop"), a discretely presented component unit of Knox County. The Workshop reported \$135,407 for such contributions, recording revenue and expenses at cost or fair value, as applicable, to the extent the contribution is related to the vocational purposes of the workshop. Additional rehabilitative services provided directly to Workshop clients by Knox County amounted to \$896,971 during 2000.

Knox County issued notes on behalf of the Knox County Airport, a discretely presented component unit of Knox County, for the construction of airport hangar bays. The Airport will give the County the money needed to pay the debt as the principal and interest payments become due. Due from Component Units and notes payable are reflected in the General Fund of the County for the balance of the note.

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

Knox County, Ohio

Notes to the General Purpose Financial Statements
December 31, 2000

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served by the bond issuance. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of December 31, 2000, there were twenty-four series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of \$1,600,000.

Also, at December 31, 2000, Industrial Revenue Bonds outstanding for Knox Community Hospital totaled \$32,010,000.

Note 26. Construction Commitments

As of December 31, 2000, the County had the following contract with respect to construction projections:

<u>Construction Projects</u>	<u>Remaining Construction Contract</u>	<u>Expected Date Of Completion</u>
Service Center	\$ 307,314	September 2001
Correctional Facility	4,516,229	January 2002
Board of Health Center	991,357	May 2001

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Knox County, Ohio

Supplemental Data

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.

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
General Fund
Budget Basis
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Taxes	\$5,390,600	\$6,046,314	\$ 655,714
Charges for Services	1,433,969	1,468,555	34,586
Licenses and Permits	7,050	6,480	(570)
Fines and Forfeitures	39,000	35,754	(3,246)
Intergovernmental	1,515,000	1,631,353	116,353
Interest	860,000	1,284,538	424,538
Other	<u>120,336</u>	<u>87,175</u>	<u>(33,161)</u>
Total Revenues	<u>9,365,955</u>	<u>10,560,169</u>	<u>1,194,214</u>
Expenditures:			
General Government -			
Legislative and Executive:			
Commissioners:			
Personal Services	212,220	204,144	8,076
Materials and Supplies	110,323	98,425	11,898
Contractual Services	90,905	69,755	21,150
Other	266,381	266,381	--
Microfilming and Xerox:			
Materials and Supplies	1,150	--	1,150
County Microfilming:			
Personal Services	19,975	19,380	595
Other	3,729	1,179	2,550
Safety/Loss:			
Personal Services	48,900	46,752	2,148
Materials and Supplies	3,535	3,202	333
Contractual Services	1,000	205	795
Other	1,000	356	644
Regional Planning Commission:			
Personal Services	39,352	30,801	8,551
Materials and Supplies	3,203	1,697	1,506
Other	2,300	1,465	835
Auditor:			
Personal Services	168,498	154,080	14,418
Materials and Supplies	16,450	14,564	1,886
Contractual Services	11,845	9,380	2,465
Other	3,500	2,911	589

(Continued)

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
General Fund (Continued)

Budget Basis

For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Assessing Personal Property:			
Personal Services	34,600	33,897	703
Materials and Supplies	1,500	1,481	19
Other	50	--	50
Treasurer:			
Personal Services	129,381	127,990	1,391
Materials and Supplies	9,670	9,670	--
Contractual Services	8,287	8,287	--
Other	4,294	4,294	--
Prosecuting Attorney:			
Personal Services	280,548	267,385	13,163
Materials & Supplies	3,181	4,836	(1,655)
Contractual Services	36,581	36,113	468
Other	9,450	8,916	534
Budget Commission:			
Contractual Services	--	--	--
Bureau of Inspection:			
Contractual Services	66,005	65,000	1,005
Data Processing Board:			
Materials and Supplies	--	6,383	(6,383)
Contractual Services	103,637	78,686	24,951
Board of Elections:			
Personal Services	180,539	173,861	6,678
Materials and Supplies	11,800	14,706	(2,906)
Contractual Services	16,839	15,244	1,595
Other	6,000	4,284	1,716
Maintenance and Operation:			
Personal Services	174,500	170,760	3,740
Materials and Supplies	68,251	55,242	13,009
Contractual Services	524,366	435,957	88,409
Other	42,607	19,252	23,355
Corporate Center - Maintenance and Operation:			
Personal Services	41,000	38,608	2,392
Materials and Supplies	12,925	7,688	5,237
Contractual Services	168,851	151,042	17,809
Other	1,500	811	689

(Continued)

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
General Fund (Continued)

Budget Basis

For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Air Navigation and Facilities:			
Personal Services	69,450	51,671	17,779
Contractual Services	513,300	500,000	13,300
Recorder:			
Personal Services	139,889	136,030	3,859
Materials and Supplies	6,500	4,234	2,266
Contractual Services	13,500	13,062	438
Other	2,000	1,587	413
Insurance, Pensions and Taxes:			
Contractual Services	616,600	581,686	34,914
Agriculture	<u> --</u>	<u> --</u>	<u> --</u>
Total General Government - Legislative and Executive	<u>4,301,867</u>	<u>3,953,340</u>	<u>348,527</u>
General Government - Judicial:			
Court of Appeals:			
Contractual Services	\$ 4,000	\$ 3,633	\$ 367
Common Pleas Court:			
Personal Services	242,940	237,632	5,308
Materials and Supplies	12,169	12,140	29
Contractual Services	17,000	4,923	12,077
Other	20,193	17,263	2,930
Jury Commission:			
Personal Services	1,500	1,500	--
Contractual Services	1,500	14	1,486
Juvenile Court:			
Personal Services	200	81	119
Materials and Supplies	7,954	15,400	(7,446)
Contractual Services	19,601	19,418	183
Juvenile Probation:			
Personal Services	205,568	195,953	9,615
Materials and Supplies	2,374	2,373	1
Contractual Services	94,991	88,988	6,003

(Continued)

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
General Fund (Continued)

Budget Basis

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Probate Court:			
Personal Services	104,865	102,288	2,577
Materials and Supplies	6,967	7,259	(292)
Contractual Services	12,842	12,099	743
Other	3,572	2,817	755
Clerk of Courts:			
Personal Services	189,221	183,479	5,742
Materials and Supplies	10,548	10,159	389
Contractual Services	13,901	8,334	5,567
Other	2,100	1,789	311
Municipal Court:			
Personal Services	74,800	69,176	5,624
Contractual Services	11,900	10,102	1,798
Education:			
Personal Services	--	--	--
Public Defender:			
Personal Services	267,655	259,103	8,552
Materials and Supplies	2,107	2,050	57
Contractual Services	12,840	1,862	10,978
Other	5,000	--	5,000
Total General Government - Judicial	<u>1,348,308</u>	<u>1,269,835</u>	<u>78,473</u>
Public Safety:			
Sheriff:			
Personal Services	\$1,837,038	\$1,773,436	\$ 63,602
Materials and Supplies	359,252	369,226	(9,974)
Contractual Services	93,517	93,066	451
Other	120,018	118,609	1,409
Coroner:			
Personal Services	25,900	23,740	2,160
Materials and Supplies	100	--	100
Contractual Services	30,100	24,513	5,587
Other	1,000	847	153

(Continued)

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
General Fund (Continued)

Budget Basis

For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Civil Defense:			
Contractual Services	27,035	27,035	--
Total Public Safety	<u>2,493,960</u>	<u>2,430,472</u>	<u>63,488</u>
Public Works:			
Map Department:			
Personal Services	\$ 94,644	\$ 78,846	\$ 15,798
Materials and Supplies	5,224	12,731	(7,507)
Other	396	396	--
Buildings and Grounds:			
Contractual Services	<u>497,432</u>	<u>438,721</u>	<u>58,711</u>
Total Public Works	<u>597,696</u>	<u>530,694</u>	<u>67,002</u>
Health:			
Vital Statistics:			
Other	\$ 975	\$ 975	\$ --
Other Health:			
Other	67,100	67,033	67
Humane Society:			
Personal Services	8,550	5,551	2,999
Other	8,447	6,123	2,324
Animal Control Officer:			
Personal Services	26,285	25,923	362
Other	<u>2,400</u>	<u>2,214</u>	<u>186</u>
Total Health	<u>113,757</u>	<u>107,819</u>	<u>5,938</u>
Human Services:			
Childrens' Home:			
Contractual Services	\$ 100,000	\$ 100,000	\$ --
Soldiers Relief:			
Personal Services	27,741	27,499	242
Materials and Supplies	4,750	4,525	225
Contractual Services	110,753	88,065	22,688

(Continued)

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
General Fund (Continued)

Budget Basis

For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Veterans Relief:			
Personal Services	84,737	81,229	3,508
Contractual Services	7,684	7,684	--
Public Assistance:			
Contractual Services	<u>200,000</u>	<u>200,000</u>	<u>--</u>
Total Human Services	<u>535,665</u>	<u>509,002</u>	<u>26,663</u>
Conservation and Recreation:			
Bike Path:			
Contractual Services	<u>9,855</u>	<u>--</u>	<u>9,855</u>
Total Conservation and Recreation	<u>9,855</u>	<u>--</u>	<u>9,855</u>
Capital Outlay	<u>792,547</u>	<u>625,259</u>	<u>167,288</u>
Total Capital Outlay	<u>792,547</u>	<u>625,259</u>	<u>167,288</u>
Debt Service:			
Principal Retirement	500,000	500,000	--
Interest and Fiscal Charges	<u>13,281</u>	<u>13,281</u>	<u>--</u>
Total Debt Service	<u>513,281</u>	<u>513,281</u>	<u>--</u>
Total Expenditures	<u>10,706,936</u>	<u>9,939,702</u>	<u>767,234</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,340,981)</u>	<u>620,467</u>	<u>1,961,448</u>
Other Financing Sources (Uses):			
Other Financing Sources	\$ 368,280	\$ 394,379	\$ 26,099
Other Financing Uses	(620,205)	(610,759)	9,446
Proceeds of Notes	1,013,300	1,013,300	--
Sale of Fixed Assets	--	51,844	51,844
Operating Transfers - In	--	100,000	100,000
Operating Transfers - Out	<u>(1,376,873)</u>	<u>(1,376,873)</u>	<u>--</u>
Total Other Sources (Uses)	<u>(615,498)</u>	<u>(428,109)</u>	<u>187,389</u>

(Continued)

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
General Fund (Continued)

Budget Basis

For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(1,956,479)	192,358	2,148,837
Fund Balances at Beginning of Year	1,457,337	1,457,337	--
Prior Year Encumbrances Appropriated	<u>372,711</u>	<u>372,711</u>	<u>--</u>
Fund Balances at End of Year	<u>\$ (126,431)</u>	<u>\$2,022,406</u>	<u>\$ 2,148,837</u>

Knox County, Ohio
Special Revenue Funds

The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts, or for major capital projects) that are legally restricted to expenditures for specified purposes. Following is a description of all special revenue funds:

Dog and Kennel

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

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

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

Courts Computer

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

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.

Courts' Computer Research

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

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

Court Security

The fund accounts for revenue received to increase security for the Court House. Expenditures are for personnel and equipment to increase security and safety for the individuals working and using the Court House.

(Continued)

Knox County, Ohio

Special Revenue Funds (Continued)

Probate-Juvenile Special Projects

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.

After Hours Probation

The fund accounts for revenue received to supervise probation clients. Expenditures are for the personnel and any equipment necessary for probation.

Juvenile Court Social Workers

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

Truancy Mediation

The fund accounts for revenue received to manage the mediation. Expenditures are for the personnel and any other related services.

Automated Title Processing

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.

Delinquent Tax Assessment Collection

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 & State Victims Assistance Act

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.

Drug Abuse Resistance Education Grant

The fund accounts for a grant received from the Ohio Attorney General to be used for the salary of a certified Drug Abuse Resistance Education (DARE) officer.

Community Policing Grant

The fund accounts for a grant received from the Cops Fast Grant program and is to be used for up to 75% of the salary and benefits of a full time officer.

Common Pleas Prison Reduction Grant

The fund accounts for a grant received from the Department of Rehabilitation and Correction. The project is designed to prepare the court to comply with the dictates of Senate Bill 2 when it becomes effective in July of 1996.

Knox County, Ohio

Special Revenue Funds (Continued)

Common Pleas Jail Diversion Grant

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.

Drug Court

The fund receives money from the Ohio Department of Youth Services as a grant. The grant is used to test juveniles for the use of drugs.

Flood Assistance

The fund is monies Knox County received from the Federal Emergency Management Agency and transferred to the appropriate fund in which Knox County used for the summer flooding.

9 1 1 Emergency Calling System

The fund accounts for a one quarter percent sales tax imposed by the commissioners for funding of the 9 1 1 emergency calling system.

Public Assistance

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

Litter Control & Recycling

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

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

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

Motor Vehicle and Gasoline Tax

The fund accounts for revenue derived from the sale of motor vehicle licenses, gasoline taxes and interest. Expenditures in this fund are restricted by state law to county road and bridge repair/improvement programs. The County engineer currently expends the majority of the revenues for repairs.

(Continued)

Knox County, Ohio

Special Revenue Funds (Continued)

Youth Services Grant

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

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

Children Services Board

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

PS/SE Indicators of Success

The fund receives money in a grant from the Ohio Department of Education, Galileo Grant. The grant is used to purchase a computer and internet service to help with advancement of preschool students in special education class.

Double Jeopardy Grant

The fund receives money from Ohio District V Area Agency on Aging, Incorporated. The grant is used to help mentally retarded adults living with their parents.

Mental Retardation

The fund accounts for money received from a County-wide property tax levy and several federal and state grants and subsidies.

Water Resource Study

The fund accounts for donations from various subdivisions in Knox County to develop a county-wide effort to determine the quality and quantity of a large underground aquifer and to purchase legal services needed to repel outside agencies, which are intruding on this underground water supply.

Family Resources

The fund accounts for revenue received from the Ohio Department of Mental Retardation and Development Disabilities. Expenditures are for in-home respite care, out-of-home respite care, education, training, counseling, and for administrative costs.

Home

The fund accounts for rehabilitation, tenant-based rental payment assistance and home buyer down payment assistance through a grant received from the Department of Housing and Urban Development.

(Continued)

Knox County, Ohio

Special Revenue Funds (Continued)

Marriage License

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.

Commissary

The fund accounts for revenues generated through the Sheriff's department from sales within the commissary.

Law Enforcement

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.

Drug Abuse Resistance Education

The fund accounts for proceeds from the sale of vehicles ordered criminally forfeited to the state. The money is used to educate adults or children about the dangers associated with the use or abuse of drugs.

Drug Enforcement

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.

Revolving Loan

The fund accounts for money received from the Community Development Block Grant and used for low interest loans to County businesses for development projects.

Calendar

The fund accounts for donations received for the costs associated with the production of Victims of Crime calendars.

Knox County, Ohio

Combining Balance Sheet
All Special Revenue Funds
 December 31, 2000

	<u>Dog and Kennel</u>	<u>Indigent Guardianship</u>	<u>Conduct of Business</u>	<u>Courts Computer</u>	<u>Recorder's Equipment</u>
Assets:					
Equity in Pooled Cash and Cash Equivalents	\$99,206	\$16,816	\$3,126	\$27,235	\$76,523
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Taxes	0	0	0	0	0
Accounts	425	0	0	0	0
Special Assessments	0	0	0	0	0
Interfund	0	0	0	0	0
Due from Other Funds	0	0	0	0	0
Due from Other Governments	242	0	0	0	0
Materials and Supplies					
Inventory	0	0	0	0	0
Prepaid Items	0	0	0	0	0
Loans Receivable	0	0	0	0	0
	<u>99,873</u>	<u>16,816</u>	<u>3,126</u>	<u>27,235</u>	<u>76,523</u>
Liabilities and Fund Equity:					
Liabilities:					
Accounts Payable	1,207	1,235	0	0	1,589
Contracts Payable	185	0	0	0	0
Accrued Wages and Benefits	3,597	252	0	0	0
Interfund Payable	0	0	0	0	0
Due to Other Funds	0	0	0	0	0
Due to Other Governments	2,429	189	0	3	0
Deferred Revenue	0	0	0	0	0
Total Liabilities	<u>7,418</u>	<u>1,676</u>	<u>0</u>	<u>3</u>	<u>1,589</u>
Fund Equity:					
Fund Balance:					
Reserved for Encumbrances	1,992	0	0	1,230	0
Reserved for Inventory	0	0	0	0	0
Reserved for Loans	0	0	0	0	0
Unreserved, Undesignated (Deficit)	<u>90,463</u>	<u>15,140</u>	<u>3,126</u>	<u>26,002</u>	<u>74,934</u>
Total Fund Equity (Deficit)	<u>92,455</u>	<u>15,140</u>	<u>3,126</u>	<u>27,232</u>	<u>74,934</u>
Total Liabilities and Fund Equity	<u>\$99,873</u>	<u>\$16,816</u>	<u>\$3,126</u>	<u>\$27,235</u>	<u>\$76,523</u>

<u>Courts'</u> <u>Computer</u> <u>Research</u>	<u>Time Out</u> <u>Program</u>	<u>Court</u> <u>Security</u>	<u>Prob-Juv</u> <u>Spec Proj</u>	<u>After Hrs</u> <u>Probation</u>	<u>Juvenile</u> <u>Court</u> <u>Social</u> <u>Workers</u>	<u>Truancy</u> <u>Mediation</u>
\$1,235	\$11,140	\$1,699	\$11,329	\$1,529	\$39,834	\$367
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	7,864	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
1,235	11,140	1,699	11,329	1,529	47,698	367
0	0	0	0	0	363	0
0	0	0	0	0	0	0
0	357	0	0	315	941	0
0	0	0	0	0	800	0
0	0	0	0	0	925	0
3	618	0	0	421	1,820	230
0	0	0	0	0	0	0
3	975	0	0	736	4,849	230
0	0	0	0	0	356	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
1,232	10,165	1,699	11,329	793	42,493	137
1,232	10,165	1,699	11,329	793	42,849	137
\$1,235	\$11,140	\$1,699	\$11,329	\$1,529	\$47,698	\$367

(Continued)

Knox County, Ohio

Combining Balance Sheet
 All Special Revenue Funds (Continued)
 December 31, 2000

	<u>Automated Title Processing</u>	<u>Delinquent Tax Assessment Collection</u>	<u>Victims of Crime Act & State Victims Assistance Act</u>	<u>Drug Abuse Resistance Education Grant</u>	<u>Community Policing Grant</u>
Assets:					
Equity in Pooled Cash and Cash Equivalents	\$131,191	\$174,393	\$7,348	\$331	\$10
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Taxes	0	0	0	0	0
Accounts	0	87	0	0	0
Special Assessments	0	0	0	0	0
Interfund	0	0	0	0	0
Due from Other Funds	0	0	0	0	0
Due from Other Governments	0	0	0	0	0
Materials and Supplies					
Inventory	0	0	0	0	0
Prepaid Items	0	0	0	0	0
Loans Receivable	0	0	0	0	0
Total Assets	<u>131,191</u>	<u>174,480</u>	<u>7,348</u>	<u>331</u>	<u>10</u>
Liabilities and Fund Equity:					
Liabilities:					
Accounts Payable	0	0	3,513	0	0
Contracts Payable	0	303	0	0	0
Accrued Wages and Benefits	1,838	741	412	0	0
Interfund Payable	0	0	0	0	403
Due to Other Funds	0	0	0	0	0
Due to Other Governments	2,997	1,286	672	215	0
Deferred Revenue	0	0	0	0	0
Total Liabilities	<u>4,835</u>	<u>2,330</u>	<u>4,597</u>	<u>215</u>	<u>403</u>
Fund Equity:					
Fund Balance:					
Reserved for Encumbrances	835	5,714	0	0	0
Reserved for Inventory	0	0	0	0	0
Reserved for Loans	0	0	0	0	0
Unreserved, Undesignated (Deficit)	<u>125,521</u>	<u>166,436</u>	<u>2,751</u>	<u>116</u>	<u>(393)</u>
Total Fund Equity (Deficit)	<u>126,356</u>	<u>172,150</u>	<u>2,751</u>	<u>116</u>	<u>(393)</u>
Total Liabilities and Fund Equity	<u>\$131,191</u>	<u>\$174,480</u>	<u>\$7,348</u>	<u>\$331</u>	<u>\$10</u>

<u>Common Pleas Prison Reduction</u>	<u>Common Pleas Jail Diversion</u>	<u>Drug Court</u>	<u>Flood Assistance</u>	<u>911 Emergency Calling System</u>	<u>Public Assistance</u>	<u>Litter</u>
\$3,328	\$11,323	\$0	\$0	\$1,555,720	\$643,311	\$0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	6,775	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	925	0	0	70,437	0
0	0	0	0	86,063	0	0
0	0	0	0	0	0	0
0	0	0	0	3,100	9,900	0
0	0	0	0	0	0	0
<u>3,328</u>	<u>11,323</u>	<u>925</u>	<u>0</u>	<u>1,644,883</u>	<u>730,423</u>	<u>0</u>
0	0	0	0	2,780	124,986	880
0	0	0	0	0	32,317	0
311	432	0	0	10,011	36,280	840
0	0	0	0	0	0	0
0	0	0	0	0	139,101	0
524	740	0	0	16,879	56,644	1,487
0	0	0	0	0	0	0
<u>835</u>	<u>1,172</u>	<u>0</u>	<u>0</u>	<u>29,670</u>	<u>389,328</u>	<u>3,207</u>
0	0	0	0	157,997	62,208	372
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>2,493</u>	<u>10,151</u>	<u>925</u>	<u>0</u>	<u>1,457,216</u>	<u>278,887</u>	<u>(3,579)</u>
<u>2,493</u>	<u>10,151</u>	<u>925</u>	<u>0</u>	<u>1,615,213</u>	<u>341,095</u>	<u>(3,207)</u>
<u>\$3,328</u>	<u>\$11,323</u>	<u>\$925</u>	<u>\$0</u>	<u>\$1,644,883</u>	<u>\$730,423</u>	<u>\$0</u>

(Continued)

Knox County, Ohio

Combining Balance Sheet
 All Special Revenue Funds (Continued)
 December 31, 2000

	Child Support Enforcement Agency	Real Estate Assessment	Motor Vehicle and Gasoline Tax	Youth Services Grant	Ditch Maintenance
Assets:					
Equity in Pooled Cash and Cash Equivalents	\$151,632	\$989,343	\$100,940	\$190,255	\$3,391
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Taxes	0	0	0	0	0
Accounts	9,473	0	1,279	0	0
Special Assessments	0	0	0	0	5,710
Interfund	0	0	0	0	0
Due from Other Funds	0	0	334	0	0
Due from Other Governments	0	0	235,603	0	0
Materials and Supplies					
Inventory	0	0	277,487	0	0
Prepaid Items	0	0	13,925	0	0
Loans Receivable	0	0	0	0	0
Total Assets	161,105	989,343	629,568	190,255	9,101
Liabilities and Fund Equity:					
Liabilities:					
Accounts Payable	0	18,120	95,169	2,344	0
Contracts Payable	46,905	230	0	0	0
Accrued Wages and Benefits	5,680	1,952	26,071	4,228	0
Interfund Payable	0	0	0	0	0
Due to Other Funds	32,350	0	0	0	0
Due to Other Governments	10,771	3,549	40,474	6,639	0
Deferred Revenue	0	0	0	0	5,710
Total Liabilities	95,706	23,851	161,714	13,211	5,710
Fund Equity:					
Fund Balance:					
Reserved for Encumbrances	315	135,490	2,847	1,200	0
Reserved for Inventory	0	0	277,487	0	0
Reserved for Loans	0	0	0	0	0
Unreserved, Undesignated (Deficit)	65,084	830,002	187,520	175,844	3,391
Total Fund Equity (Deficit)	65,399	965,492	467,854	177,044	3,391
Total Liabilities and Fund Equity	\$161,105	\$989,343	\$629,568	\$190,255	\$9,101

<u>Children Services Board</u>	<u>PS/SE Indicators of Success</u>	<u>Double Jeopardy Grant</u>	<u>Mental Retardation</u>	<u>Water Resource Study</u>	<u>Family Resources</u>	<u>Home</u>
\$2,371,049	\$1,382	\$11,704	\$1,980,797	\$500	\$19,290	\$261
0	0	0	0	0	0	0
919,923	0	0	1,360,223	0	0	0
9,000	0	0	733	0	0	0
0	0	0	0	0	0	0
0	0	0	12,409	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	3,000
0	0	0	0	0	0	0
0	0	0	6,975	0	0	0
0	0	0	0	0	0	0
<u>3,299,972</u>	<u>1,382</u>	<u>11,704</u>	<u>3,361,137</u>	<u>500</u>	<u>19,290</u>	<u>3,261</u>
198,711	0	0	21,301	0	1,107	261
2,168	0	0	0	0	0	0
11,423	0	0	45,990	0	0	0
0	0	12,409	0	0	0	0
136,536	0	0	334	0	0	0
20,902	0	86	83,823	0	0	0
917,552	0	0	1,356,999	0	0	0
<u>1,287,292</u>	<u>0</u>	<u>12,495</u>	<u>1,508,447</u>	<u>0</u>	<u>1,107</u>	<u>261</u>
13,205	1,382	889	62,965	225	3,773	4,208
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>1,999,475</u>	<u>0</u>	<u>(1,680)</u>	<u>1,789,725</u>	<u>275</u>	<u>14,410</u>	<u>(1,208)</u>
<u>2,012,680</u>	<u>1,382</u>	<u>(791)</u>	<u>1,852,690</u>	<u>500</u>	<u>18,183</u>	<u>3,000</u>
<u>\$3,299,972</u>	<u>\$1,382</u>	<u>\$11,704</u>	<u>\$3,361,137</u>	<u>\$500</u>	<u>\$19,290</u>	<u>\$3,261</u>

(Continued)

Knox County, Ohio

Combining Balance Sheet
All Special Revenue Funds (Continued)
 December 31, 2000

	<u>Marriage License</u>	<u>Commissary</u>	<u>Law Enforcement</u>	<u>Drug Abuse Resistance Education</u>
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$769	\$0	\$0	\$0
Cash and Cash Equivalents in Segregated Accounts	0	1,346	1,214	4,160
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	0	0
Special Assessments	0	0	0	0
Interfund	0	0	0	0
Due from Other Funds	0	0	0	0
Due from Other Governments	0	0	0	0
Materials and Supplies				
Inventory	0	0	0	0
Prepaid Items	0	0	0	0
Loans Receivable	0	0	0	0
Total Assets	<u>769</u>	<u>1,346</u>	<u>1,214</u>	<u>4,160</u>
Liabilities and Fund Equity:				
Liabilities:				
Accounts Payable	0	0	0	0
Contracts Payable	0	0	0	0
Accrued Wages and Benefits	0	0	0	0
Interfund Payable	0	0	0	0
Due to Other Funds	0	0	0	0
Due to Other Governments	0	0	0	0
Deferred Revenue	0	0	0	0
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Equity:				
Fund Balance:				
Reserved for Encumbrances	0	0	0	0
Reserved for Inventory	0	0	0	0
Reserved for Loans	0	0	0	0
Unreserved, Undesignated (Deficit)	769	1,346	1,214	4,160
Total Fund Equity (Deficit)	<u>769</u>	<u>1,346</u>	<u>1,214</u>	<u>4,160</u>
Total Liabilities and Fund Equity	<u>\$769</u>	<u>\$1,346</u>	<u>\$1,214</u>	<u>\$4,160</u>

<u>Drug Enforcement</u>	<u>Revolving Loan</u>	<u>Calendar</u>	<u>Totals</u>
\$0	\$0	\$0	\$8,638,307
8,027	252,881	160	267,788
0	0	0	2,280,146
0	0	0	35,636
0	0	0	5,710
0	0	0	12,409
0	0	0	71,696
0	0	0	324,908
0	0	0	277,487
0	0	0	33,900
0	155,872	0	155,872
<u>8,027</u>	<u>408,753</u>	<u>160</u>	<u>12,103,859</u>
0	0	0	473,566
0	0	0	82,108
0	0	0	151,671
0	0	0	13,612
0	0	0	309,246
0	0	0	253,401
0	0	0	2,280,261
<u>0</u>	<u>0</u>	<u>0</u>	<u>3,563,865</u>
0	0	0	457,203
0	0	0	277,487
0	155,872	0	155,872
<u>8,027</u>	<u>252,881</u>	<u>160</u>	<u>7,649,432</u>
<u>8,027</u>	<u>408,753</u>	<u>160</u>	<u>8,539,994</u>
<u>\$8,027</u>	<u>\$408,753</u>	<u>\$160</u>	<u>\$12,103,859</u>

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Knox County, Ohio

Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
All Special Revenue Funds
For the Year Ended December 31, 2000

	<u>Dog and Kennel</u>	<u>Indigent Guardianship</u>	<u>Conduct of Business</u>	<u>Courts Computer</u>	<u>Recorder's Equipment</u>
Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	15,093	6,750	424	25,575	65,925
Licenses and Permits	90,770	-	-	-	-
Fines and Forfeitures	1,055	-	-	-	-
Intergovernmental	-	-	-	-	-
Special Assessments	-	-	-	-	-
Interest	-	-	-	3,903	-
Other	725	760	-	-	-
Total Revenues	<u>107,643</u>	<u>7,510</u>	<u>424</u>	<u>29,478</u>	<u>65,925</u>
Expenditures:					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	109,241
Judicial	-	15,807	13	66,051	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health	119,580	-	-	-	-
Human Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	<u>119,580</u>	<u>15,807</u>	<u>13</u>	<u>66,051</u>	<u>109,241</u>
Excess of Revenues Over (Under) Expenditures	(11,937)	(8,297)	411	(36,573)	(43,316)
Operating Transfers - In	-	-	-	-	-
Operating Transfers - Out	-	-	-	-	-
Excess of Revenues Over (Under) Expenditures and Other Uses	(11,937)	(8,297)	411	(36,573)	(43,316)
Fund Balances (Deficit) at Beginning of Year	104,392	23,437	2,715	63,805	118,250
Increase in Reserve for Inventory	-	-	-	-	-
Fund Balances (Deficits) at End of Year	<u>\$ 92,455</u>	<u>\$ 15,140</u>	<u>\$ 3,126</u>	<u>\$ 27,232</u>	<u>\$ 74,934</u>

(Continued)

Knox County, Ohio

Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
All Special Revenue Funds (Continued)
For the Year Ended December 31, 2000

	<u>Courts'</u> <u>Computer</u> <u>Research</u>	<u>Time Out</u> <u>Program</u>	<u>Court</u> <u>Security</u>	<u>Prob-Juv</u> <u>Spec Proj</u>	<u>After Hrs</u> <u>Probation</u>
Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	2,417	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	10,170	-
Intergovernmental	-	8,000	-	-	12,128
Special Assessments	-	-	-	-	-
Interest	-	-	-	-	-
Other	-	1	-	-	-
Total Revenues	<u>2,417</u>	<u>8,001</u>	<u>-</u>	<u>10,170</u>	<u>12,128</u>
Expenditures:					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	5,451	-	-	-	-
Public Safety	-	20,170	1,111	741	17,300
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	<u>5,451</u>	<u>20,170</u>	<u>1,111</u>	<u>741</u>	<u>17,300</u>
Excess of Revenues Over (Under) Expenditures	(3,034)	(12,169)	(1,111)	9,429	(5,172)
Operating Transfers - In	-	8,000	-	-	-
Operating Transfers - Out	-	-	-	-	-
Excess of Revenues Over (Under) Expenditures and Other Uses	(3,034)	(4,169)	(1,111)	9,429	(5,172)
Fund Balances (Deficit) at Beginning of Year	4,266	14,334	2,810	1,900	5,965
Increase in Reserve for Inventory	-	-	-	-	-
Fund Balances (Deficits) at End of Year	<u>\$ 1,232</u>	<u>\$ 10,165</u>	<u>\$ 1,699</u>	<u>\$ 11,329</u>	<u>\$ 793</u>

Juvenile Court Social Workers	Truancy Mediation	Automated Title Processing	Delinquent Tax Assessment Collection	Victims of Crime Act & State Victims Assistance Act	Drug Abuse Resistance Education Grant	Community Policing Grant
\$ -	\$ -	\$ -	\$ 74,974	\$ -	\$ -	\$ -
-	-	202,972	6,106	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
51,181	18,197	-	-	31,401	16,916	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
30,433	-	2,216	6,709	1	3	5
<u>81,614</u>	<u>18,197</u>	<u>205,188</u>	<u>87,789</u>	<u>31,402</u>	<u>16,919</u>	<u>5</u>
-	-	-	55,555	38,051	-	-
-	-	130,060	-	-	-	-
67,932	24,126	-	-	-	19,661	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>67,932</u>	<u>24,126</u>	<u>130,060</u>	<u>55,555</u>	<u>38,051</u>	<u>19,661</u>	<u>-</u>
13,682	(5,929)	75,128	32,234	(6,649)	(2,742)	5
-	-	-	-	7,142	-	-
-	-	(100,000)	-	-	-	-
13,682	(5,929)	(24,872)	32,234	493	(2,742)	5
29,167	6,066	151,228	139,916	2,258	2,858	(398)
-	-	-	-	-	-	-
<u>\$ 42,849</u>	<u>\$ 137</u>	<u>\$ 126,356</u>	<u>\$ 172,150</u>	<u>\$ 2,751</u>	<u>\$ 116</u>	<u>\$ (393)</u>

(Continued)

Knox County, Ohio

Combining Statements of Revenues, Expenditures, and
Changes in Fund Balances
All Special Revenue Funds (Continued)
For the Year Ended December 31, 2000

	Common Pleas Prison Reduction	Common Pleas Jail Diversion	Drug Court	Flood Assistance	911 Emergency Calling System
Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,022,408
Charges for Services	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	925	-	-
Intergovernmental	20,069	32,373	-	-	-
Special Assessments	-	-	-	-	-
Interest	-	-	-	-	-
Other	3	3	-	-	1,372
Total Revenues	<u>20,072</u>	<u>32,376</u>	<u>925</u>	<u>-</u>	<u>1,023,780</u>
Expenditures:					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	21,060	33,748	-	117,525	668,530
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	<u>21,060</u>	<u>33,748</u>	<u>-</u>	<u>117,525</u>	<u>668,530</u>
Excess of Revenues Over (Under) Expenditures	(988)	(1,372)	925	(117,525)	355,250
Operating Transfers - In	-	-	-	-	-
Operating Transfers - Out	-	-	-	(26,492)	-
Excess of Revenues Over (Under) Expenditures and Other Uses	(988)	(1,372)	925	(144,017)	355,250
Fund Balances (Deficit) at Beginning of Year	3,481	11,523	-	144,017	1,259,963
Increase in Reserve for Inventory	-	-	-	-	-
Fund Balances (Deficits) at End of Year	<u>\$ 2,493</u>	<u>\$ 10,151</u>	<u>\$ 925</u>	<u>\$ -</u>	<u>\$ 1,615,213</u>

<u>Public Assistance</u>	<u>Litter</u>	<u>Child Support Enforcement Agency</u>	<u>Real Estate Assessment</u>	<u>Motor Vehicle and Gasoline Tax</u>	<u>Youth Services Grant</u>	<u>Ditch Maintenance</u>
\$ -	\$ -	\$ -	\$ -	\$ 587,352	\$ -	\$ -
-	-	96,881	387,576	-	-	-
-	-	-	-	-	-	-
-	-	-	-	12,489	-	-
5,097,984	56,431	714,227	-	3,182,703	387,967	-
-	-	-	-	-	-	4,807
-	-	-	-	12,702	-	-
241,272	13,494	15,973	63	153,939	-	-
<u>5,339,256</u>	<u>69,925</u>	<u>827,081</u>	<u>387,639</u>	<u>3,949,185</u>	<u>387,967</u>	<u>4,807</u>
-	-	-	571,883	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	368,333	-
-	-	-	-	3,953,391	-	-
-	75,734	-	-	-	-	-
4,656,577	-	920,467	-	-	-	-
-	-	-	-	-	-	3,244
-	-	-	-	959	-	-
-	-	-	-	304	-	-
<u>4,656,577</u>	<u>75,734</u>	<u>920,467</u>	<u>571,883</u>	<u>3,954,654</u>	<u>368,333</u>	<u>3,244</u>
682,679	(5,809)	(93,386)	(184,244)	(5,469)	19,634	1,563
-	2,602	-	73,846	26,492	-	-
<u>(198,970)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
483,709	(3,207)	(93,386)	(110,398)	21,023	19,634	1,563
(142,614)	-	158,785	1,075,890	309,716	157,410	1,828
-	-	-	-	137,115	-	-
<u>\$ 341,095</u>	<u>\$ (3,207)</u>	<u>\$ 65,399</u>	<u>\$ 965,492</u>	<u>\$ 467,854</u>	<u>\$ 177,044</u>	<u>\$ 3,391</u>

(Continued)

Knox County, Ohio

Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
All Special Revenue Funds (Continued)
For the Year Ended December 31, 2000

	Children Services Board	PS/SE Indicators of Success	Double Jeopardy Grant	Mental Retardation	Water Resource Study
Revenues:					
Taxes	\$ 919,923	\$ -	\$ -	\$ 1,360,223	\$ -
Charges for Services	216,014	-	-	19,135	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Intergovernmental	1,414,413	3,761	8,480	1,549,527	-
Special Assessments	-	-	-	-	-
Interest	-	-	-	-	-
Other	-	-	-	-	-
Total Revenues	<u>2,550,350</u>	<u>3,761</u>	<u>8,480</u>	<u>2,928,885</u>	<u>-</u>
Expenditures:					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	2,498,713	2,379	9,271	2,628,255	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	<u>2,498,713</u>	<u>2,379</u>	<u>9,271</u>	<u>2,628,255</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	51,637	1,382	(791)	300,630	-
Operating Transfers - In	-	-	-	-	-
Operating Transfers - Out	<u>(218,310)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures and Other Uses	(166,673)	1,382	(791)	300,630	-
Fund Balances (Deficit) at Beginning of Year	2,179,353	-	-	1,552,060	500
Increase in Reserve for Inventory	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances (Deficits) at End of Year	<u>\$ 2,012,680</u>	<u>\$ 1,382</u>	<u>\$ (791)</u>	<u>\$ 1,852,690</u>	<u>\$ 500</u>

<u>Family Resources</u>	<u>Home</u>	<u>Marriage License</u>	<u>Commissary</u>	<u>Law Enforcement</u>	<u>Drug Abuse Resistance Education</u>	<u>Drug Enforcement</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	15,534	14,433	-	-	-
-	-	-	-	-	-	-
-	-	-	-	231	8,128	-
37,403	68,947	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	265	44	104
16	-	-	-	-	-	-
<u>37,419</u>	<u>68,947</u>	<u>15,534</u>	<u>14,433</u>	<u>496</u>	<u>8,172</u>	<u>104</u>
-	-	-	-	-	-	2,000
-	-	-	-	-	-	-
-	-	-	15,507	1,168	8,693	-
-	-	-	-	-	-	-
-	-	15,647	-	-	-	-
36,797	62,495	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>36,797</u>	<u>62,495</u>	<u>15,647</u>	<u>15,507</u>	<u>1,168</u>	<u>8,693</u>	<u>2,000</u>
622	6,452	(113)	(1,074)	(672)	(521)	(1,896)
-	-	-	-	-	-	-
<u>622</u>	<u>6,452</u>	<u>(113)</u>	<u>(1,074)</u>	<u>(672)</u>	<u>(521)</u>	<u>(1,896)</u>
17,561	(3,452)	882	2,420	1,886	4,681	9,923
-	-	-	-	-	-	-
<u>\$ 18,183</u>	<u>\$ 3,000</u>	<u>\$ 769</u>	<u>\$ 1,346</u>	<u>\$ 1,214</u>	<u>\$ 4,160</u>	<u>\$ 8,027</u>

(Continued)

Knox County, Ohio

Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
All Special Revenue Funds (Continued)
For the Year Ended December 31, 2000

	Revolving Loan	Calendar	Totals
Revenues:			
Taxes	\$ -	\$ -	\$ 3,964,880
Charges for Services	-	-	1,074,835
Licenses and Permits	-	-	90,770
Fines and Forfeitures	-	-	32,998
Intergovernmental	-	-	12,712,108
Special Assessments	-	-	4,807
Interest	-	3	17,021
Other	-	-	466,988
	-	3	18,364,407
Expenditures:			
Current:			
General Government:			
Legislative and Executive	-	-	776,730
Judicial	-	-	217,382
Public Safety	-	-	1,385,605
Public Works	-	-	3,953,391
Health	-	-	210,961
Human Services	4,903	-	10,819,857
Capital Outlay	-	-	3,244
Debt Service:			
Principal Retirement	-	-	959
Interest and Fiscal Charges	-	-	304
	4,903	-	17,368,433
Excess of Revenues Over (Under) Expenditures	(4,903)	3	995,974
Operating Transfers - In	-	-	118,082
Operating Transfers - Out	-	-	(543,772)
Excess of Revenues Over (Under) Expenditures and Other Uses	(4,903)	3	570,284
Fund Balances (Deficit) at Beginning of Year	413,656	157	7,832,595
Increase in Reserve for Inventory	-	-	137,115
Fund Balances (Deficits) at End of Year	\$ 408,753	\$ 160	\$ 8,539,994

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Dog & Kennel Fund
Budget Basis
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$ 16,100	\$ 15,293	\$ (807)
Licenses & Permits	99,500	90,306	(9,194)
Fines and Forfeitures	4,000	813	(3,187)
Other	<u>500</u>	<u>300</u>	<u>(200)</u>
Total Revenues	<u>120,100</u>	<u>106,712</u>	<u>(13,388)</u>
Expenditures:			
Health:			
Personal Services	91,000	76,731	14,269
Materials and Supplies	40,830	16,103	24,727
Contractual Services	10,000	4,312	5,688
Other	<u>24,346</u>	<u>23,705</u>	<u>641</u>
Total Expenditures	<u>166,176</u>	<u>120,851</u>	<u>45,325</u>
Excess of Revenues Over (Under) Expenditures	(46,076)	(14,139)	31,937
Fund Balance at Beginning of Year	104,476	104,476	--
Prior Year Encumbrances Appropriated	<u>5,076</u>	<u>5,076</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ 63,476</u>	<u>\$ 95,413</u>	<u>\$ 31,937</u>

Knox County, Ohio

Schedule of Revenue, Expenditures, and
Changes in Fund Balance - Budget and Actual
Indigent Guardianship Fund
Budget Basis
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$ 8,100	\$ 6,690	\$ (1,410)
Other	750	760	10
Total Revenues	8,850	7,450	(1,400)
Expenditures:			
General Government - Judicial:			
Personal Services	18,050	6,160	11,890
Materials and Supplies	3,000	--	3,000
Contractual Services	8,000	7,041	959
Other	3,275	2,068	1,207
Total Expenditures	32,325	15,269	17,056
Excess of Revenues Over (Under) Expenditures	(23,475)	(7,819)	15,656
Fund Balance at Beginning of Year	23,475	23,475	--
Fund Balance at End of Year	\$ --	\$ 15,656	\$ 15,656

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Conduct of Business Fund
Budget Basis
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$ 450	\$ 425	\$ (25)
Total Revenues	<u>450</u>	<u>425</u>	<u>(25)</u>
Expenditures:			
General Government - Judicial: Personal Services	<u>3,147</u>	<u>13</u>	<u>3,134</u>
Total Expenditures	<u>3,147</u>	<u>13</u>	<u>3,134</u>
Excess of Revenues Over (Under) Expenditures	(2,697)	412	3,109
Fund Balance at Beginning of Year	<u>2,697</u>	<u>2,697</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ --</u>	<u>\$ 3,109</u>	<u>\$ 3,109</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Courts' Computer Fund
Budget Basis
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Charges for Services	\$ 28,100	\$ 25,815	\$ (2,285)
Interest	<u>2,000</u>	<u>3,767</u>	<u>1,767</u>
Total Revenues	<u>30,100</u>	<u>29,582</u>	<u>(518)</u>
Expenditures:			
General Government - Judicial:			
Materials and Supplies	27,488	23,882	3,606
Contractual Services	53,250	44,624	8,626
Other	<u>50</u>	<u>50</u>	<u>--</u>
Total Expenditures	<u>80,788</u>	<u>68,556</u>	<u>12,232</u>
Excess of Revenues Over (Under) Expenditures	(50,688)	(38,974)	11,714
Fund Balance at Beginning of Year	59,125	59,125	--
Prior Year Encumbrances Appropriated	<u>778</u>	<u>778</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ 9,215</u>	<u>\$ 20,929</u>	<u>\$ 11,714</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Recorder's Equipment Fund
Budget Basis
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Charges for Services	\$ 75,000	\$ 66,037	\$ (8,963)
Total Revenues	<u>75,000</u>	<u>66,037</u>	<u>(8,963)</u>
Expenditures:			
General Government - Legislative and Executive:			
Materials and Supplies	70,134	68,327	1,807
Contractual Services	40,000	38,326	1,674
Other	<u>4,000</u>	<u>1,356</u>	<u>2,644</u>
Total Expenditures	<u>114,134</u>	<u>108,009</u>	<u>6,125</u>
Excess of Revenues Over Expenditures	(39,134)	(41,972)	(2,838)
Fund Balance at Beginning of Year	118,145	118,145	--
Prior Year Encumbrances Appropriated	<u>34</u>	<u>34</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ 79,045</u>	<u>\$ 76,207</u>	<u>\$ (2,838)</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Courts Computer Research Fund
Budget Basis
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$ 3,750	\$ 2,399	\$ (1,351)
Total Revenues	<u>3,750</u>	<u>2,399</u>	<u>(1,351)</u>
Expenditures:			
General Government - Judicial: Contractual Services	<u>7,827</u>	<u>5,448</u>	<u>2,379</u>
Total Expenditures	<u>7,827</u>	<u>5,448</u>	<u>2,379</u>
Excess of Revenues Over Expenditures	(4,077)	(3,049)	1,028
Fund Balance at Beginning of Year	<u>4,077</u>	<u>4,077</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ --</u>	<u>\$ 1,028</u>	<u>\$ 1,028</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Time Out Program Fund
Budget Basis
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental	\$ 25,000	\$ 8,000	\$ (17,000)
Other	<u> --</u>	<u> 1</u>	<u> 1</u>
Total Revenues	<u>25,000</u>	<u>8,001</u>	<u>(16,999)</u>
Expenditures:			
Public Safety:			
Personal Services	24,100	20,255	3,845
Other	<u>7,294</u>	<u> --</u>	<u>7,294</u>
Total Expenditures	<u>31,394</u>	<u>20,255</u>	<u>11,139</u>
Excess of Revenues Over Expenditures	(6,394)	(12,254)	(5,860)
Other Financing Sources:			
Operating Transfers - In	<u> --</u>	<u>8,000</u>	<u>8,000</u>
Excess of Revenues and Other Financing Sources over (Under) Expenditures	(6,394)	(4,254)	2,140
Fund Balance at Beginning of Year	<u>15,394</u>	<u>15,394</u>	<u> --</u>
Fund Balance at End of Year	<u>\$ 9,000</u>	<u>\$ 11,140</u>	<u>\$ 2,140</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Court Security Fund
Budget Basis
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental	\$	\$ --	\$ --
Total Revenues	<u>--</u>	<u>--</u>	<u>--</u>
Expenditures:			
Public Safety:			
Materials and Supplies	2,536	935	1,601
Other	<u>274</u>	<u>176</u>	<u>98</u>
Total Expenditures	<u>2,810</u>	<u>1,111</u>	<u>1,699</u>
Excess of Revenues Over Expenditures	(2,810)	(1,111)	(1,699)
Fund Balance at Beginning of Year	2,701	2,701	--
Prior Year Encumbrances Appropriated	<u>109</u>	<u>109</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ --</u>	<u>\$ 1,699</u>	<u>\$ 1,699</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Probate - Juvenile Special Projects Fund
Budget Basis
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Fines and Forfeitures	\$ 10,220	\$ 10,220	\$ --
Total Revenues	<u>10,220</u>	<u>10,220</u>	<u>--</u>
Expenditures:			
Public Safety:			
Other	<u>850</u>	<u>741</u>	<u>109</u>
Total Expenditures	<u>850</u>	<u>741</u>	<u>109</u>
Excess of Revenues Over Expenditures	9,370	9,479	109
Fund Balance at Beginning of Year	741	741	--
Prior Year Encumbrances Appropriated	<u>109</u>	<u>109</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ 10,220</u>	<u>\$ 10,329</u>	<u>\$ 109</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
After Hours Probation Fund
Budget Basis
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$ 14,400	\$ 12,128	\$ (2,272)
Total Revenues	<u>14,400</u>	<u>12,128</u>	<u>(2,272)</u>
Expenditures:			
Public Safety:			
Personal Services	12,307	11,138	1,169
Materials and Supplies	<u>6,478</u>	<u>6,118</u>	<u>360</u>
Total Expenditures	<u>18,785</u>	<u>17,256</u>	<u>1,529</u>
Excess of Revenues Over (Under) Expenditures	(4,385)	(5,128)	(743)
Fund Balance at Beginning of Year	6,548	6,548	--
Prior Year Encumbrances Appropriated	<u>109</u>	<u>109</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ 2,272</u>	<u>\$ 1,529</u>	<u>\$ (743)</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance- Budget and Actual
Juvenile Court Social Workers Fund
Budget Basis
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$ 80,245	\$ 51,181	\$ (29,064)
Other	500	22,569	22,069
Total Revenues	80,745	73,750	(6,995)
Expenditures:			
Public Safety:			
Personal Services	62,990	39,557	23,433
Materials and Supplies	8,000	4,563	3,437
Contractual Services	11,925	11,333	592
Other	29,336	10,325	19,011
Total Expenditures	112,251	65,778	46,473
Excess of Revenues Over (Under) Expenditures	(31,506)	7,972	39,478
Fund Balance at Beginning of Year	31,089	31,089	--
Prior Year Encumbrances Appropriated	417	417	--
Fund Balance at End of Year	\$ --	\$ 39,478	\$ 39,478

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Truancy Mediation Fund
Budget Basis
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$ 18,197	\$ 18,197	\$ --
Total Revenues	<u>18,197</u>	<u>18,197</u>	<u>--</u>
Expenditures:			
Public Safety:			
Personal Services	<u>24,263</u>	<u>23,896</u>	<u>367</u>
Total Expenditures	<u>24,263</u>	<u>23,896</u>	<u>367</u>
Excess of Revenues Over Expenditures	(6,066)	(5,699)	367
Fund Balance at Beginning of Year	<u>6,066</u>	<u>6,066</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ --</u>	<u>\$ 367</u>	<u>\$ 367</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Automated Title Processing Fund
Budget Basis
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$ 185,165	\$ 206,246	\$ 21,081
Other	<u>500</u>	<u>2,216</u>	<u>1,716</u>
Total Revenues	<u>185,665</u>	<u>208,462</u>	<u>22,797</u>
Expenditures:			
General Government - Judicial:			
Personal Services	126,015	119,916	6,099
Materials and Supplies	7,050	4,309	2,741
Contractual Services	6,799	1,132	5,667
Other	<u>13,227</u>	<u>7,228</u>	<u>5,999</u>
Total Expenditures	<u>153,091</u>	<u>132,585</u>	<u>20,506</u>
Excess of Revenues Over Expenditures	32,574	75,877	43,303
Other Financing Uses:			
Operating Transfers - Out	<u>(100,000)</u>	<u>(100,000)</u>	<u>--</u>
Excess of Revenues Over (Under) Expenditures and Other Uses	(67,426)	(24,123)	43,303
Fund Balance at Beginning of Year	132,848	132,848	--
Prior Year Encumbrances Appropriated	<u>9,026</u>	<u>9,026</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ 74,448</u>	<u>\$ 117,751</u>	<u>\$ 43,303</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Delinquent Tax Assessment Collection Fund
Budget Basis
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Taxes	\$ 88,400	\$ 74,974	\$ (13,426)
Charges for Services	3,150	6,106	2,956
Other	<u>3,150</u>	<u>7,532</u>	<u>4,382</u>
Total Revenues	<u>94,700</u>	<u>88,612</u>	<u>(6,088)</u>
Expenditures:			
General Government -			
Legislative & Executive:			
Personal Services	53,900	45,861	8,039
Materials and Supplies	25,070	17,762	7,308
Contractual Services	15,925	5,975	9,950
Other	<u>20,529</u>	<u>1,848</u>	<u>18,681</u>
Total Expenditures	<u>115,424</u>	<u>71,446</u>	<u>43,978</u>
Excess of Revenues Over (Under) Expenditures	(20,724)	17,166	37,890
Fund Balance at Beginning of Year	140,774	140,774	--
Prior Year Encumbrances Appropriated	<u>10,724</u>	<u>10,724</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ 130,774</u>	<u>\$ 168,664</u>	<u>\$ 37,890</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
**Victims of Crime Act (VOCA) &
State Victims Assistance Act (SVAA) Grant**
Budget Basis
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental	\$ 46,520	\$ 31,401	\$ (15,119)
Other	<u> --</u>	<u> 1</u>	<u> 1</u>
Total Revenues	<u>46,520</u>	<u>31,402</u>	<u>(15,118)</u>
Expenditures:			
General Government			
Legislative & Executive:			
Personal Services	27,995	27,142	853
Materials and Supplies	2,822	2,141	681
Contractual Services	9,343	4,031	5,312
Other	<u>4,969</u>	<u>4,050</u>	<u>919</u>
Total Expenditures	<u>45,129</u>	<u>37,364</u>	<u>7,765</u>
Excess of Revenues Over (Under) Expenditures	1,391	(5,962)	(7,353)
Other Financing Sources:			
Operating Transfers - In	<u>11,000</u>	<u>7,142</u>	<u>(3,858)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	12,391	1,180	(11,211)
Fund Balance at Beginning of Year	6,048	6,048	--
Prior Year Encumbrances Appropriated	<u> 120</u>	<u> 120</u>	<u> --</u>
Fund Balance at End of Year	<u>\$ 18,559</u>	<u>\$ 7,348</u>	<u>\$ (11,211)</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Drug Abuse Resistance Education Grant Fund
Budget Basis
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$ 20,000	\$ 16,916	\$ (3,084)
Other	<u> --</u>	<u> 3</u>	<u> 3</u>
Total Revenues	<u>20,000</u>	<u>16,919</u>	<u>(3,081)</u>
Expenditures:			
Public Safety:			
Personal Services	<u>22,990</u>	<u>19,578</u>	<u>3,412</u>
Total Expenditures	<u>22,990</u>	<u>19,578</u>	<u>3,412</u>
Excess of Revenues Over Expenditures	(2,990)	(2,659)	331
Fund Balance at Beginning of Year	<u>2,990</u>	<u>2,990</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ --</u>	<u>\$ 331</u>	<u>\$ 331</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Community Policing Grant Fund
Budget Basis
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$ 20,000	\$ --	\$ (20,000)
Other	<u>50</u>	<u>5</u>	<u>(45)</u>
Total Revenues	<u>20,050</u>	<u>5</u>	<u>(20,045)</u>
Expenditures:			
Public Safety:			
Personal Services	<u>--</u>	<u>--</u>	<u>--</u>
Total Expenditures	<u>--</u>	<u>--</u>	<u>--</u>
Excess of Revenues Over Expenditures	20,050	5	(20,045)
Fund Balance at Beginning of Year	<u>13</u>	<u>13</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ 20,063</u>	<u>\$ 18</u>	<u>\$ (20,045)</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Common Pleas Prison Reduction Grant Fund
Budget Basis
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental	\$ 17,613	\$ 20,069	\$ 2,456
Other	<u> --</u>	<u> 3</u>	<u> 3</u>
Total Revenues	<u>17,613</u>	<u>20,072</u>	<u>2,459</u>
Expenditures:			
Public Safety:			
Personal Services	21,727	20,974	753
Materials and Supplies	135	80	55
Contractual Services	<u>216</u>	<u>95</u>	<u>121</u>
Total Expenditures	<u>22,078</u>	<u>21,149</u>	<u>929</u>
Excess of Revenues Over Expenditures	(4,465)	(1,077)	3,388
Fund Balance at Beginning of Year	<u>4,465</u>	<u>4,465</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ --</u>	<u>\$ 3,388</u>	<u>\$ 3,388</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Common Pleas Jail Diversion Grant Fund
Budget Basis
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$ 23,169	\$ 32,373	\$ 9,204
Other	<u>200</u>	<u>3</u>	<u>(197)</u>
Total Revenues	<u>23,369</u>	<u>32,376</u>	<u>9,007</u>
Expenditures:			
Public Safety:			
Personal Services	32,376	31,128	1,248
Materials and Supplies	1,501	1,060	441
Contractual Services	<u>2,690</u>	<u>2,062</u>	<u>628</u>
Total Expenditures	<u>36,567</u>	<u>34,250</u>	<u>2,317</u>
Excess of Revenues Over Expenditures	(13,198)	(1,874)	11,324
Fund Balance at Beginning of Year	<u>13,079</u>	<u>13,079</u>	<u>--</u>
Fund Balance at End of Year	<u><u>\$ (119)</u></u>	<u><u>\$ 11,205</u></u>	<u><u>\$ 11,324</u></u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Flood Assistance Fund
Budget Basis
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental	\$ 101,492	\$ 101,492	\$ --
Total Revenues	<u>101,492</u>	<u>101,492</u>	<u>--</u>
Expenditures:			
Public Safety: Contractual Services	<u>75,000</u>	<u>75,000</u>	<u>--</u>
Total Expenditures	<u>75,000</u>	<u>75,000</u>	<u>--</u>
Excess of Revenues Over Expenditures	26,492	26,492	--
Other Financing Sources:			
Operating Transfers - Out	<u>(26,492)</u>	<u>(26,492)</u>	<u>--</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	--	--	--
Fund Balance at Beginning of Year	<u>--</u>	<u>--</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
911 Emergency Calling System Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$ 925,000	\$1,022,083	\$ 97,083
Other	--	1,372	1,372
Total Revenues	<u>925,000</u>	<u>1,023,455</u>	<u>98,455</u>
Expenditures:			
Public Safety:			
Personal Services	867,870	636,228	231,642
Materials and Supplies	205,000	159,434	45,566
Contractual Services	125,772	28,138	97,634
Other	70,244	9,159	61,085
Total Expenditures	<u>1,268,886</u>	<u>832,959</u>	<u>435,927</u>
Excess of Revenues Over (Under) Expenditures	(343,886)	190,496	534,382
Fund Balance at Beginning of Year	1,200,890	1,200,890	--
Prior Year Encumbrances Appropriated	<u>6,016</u>	<u>6,016</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ 863,020</u>	<u>\$1,397,402</u>	<u>\$ 534,382</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Public Assistance Fund
Budget Basis
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$4,858,506	\$5,097,984	\$ 239,478
Other	<u>307,483</u>	<u>234,703</u>	<u>(72,780)</u>
Total Revenues	<u>5,165,989</u>	<u>5,332,687</u>	<u>166,698</u>
Expenditures:			
Human Services:			
Personal Services	2,065,912	2,010,232	55,680
Materials and Supplies	219,651	195,479	24,172
Contractual Services	2,588,219	2,354,540	233,679
Other	<u>275,073</u>	<u>243,434</u>	<u>31,639</u>
Total Expenditures	<u>5,148,855</u>	<u>4,803,685</u>	<u>345,170</u>
Excess of Revenues Over (Under) Expenditures	17,134	529,002	511,868
Other Financing Sources:			
Operating Transfers - Out	<u>(200,670)</u>	<u>(200,670)</u>	<u>--</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(183,536)	328,332	511,868
Fund Balance at Beginning of Year	140,561	140,561	--
Prior Year Encumbrances Appropriated	<u>43,836</u>	<u>43,836</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ 861</u>	<u>\$ 512,729</u>	<u>\$ 511,868</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Litter & Recycle Fund
Budget Basis
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$ 11,890	\$ --	\$ (11,890)
Intergovernmental	57,000	56,431	(569)
Other	<u>--</u>	<u>13,494</u>	<u>13,494</u>
Total Revenues	<u>68,890</u>	<u>69,925</u>	<u>1,035</u>
Expenditures:			
Health:			
Personal Services	55,566	55,243	323
Materials and Supplies	7,075	6,748	327
Contractual Services	7,000	7,000	--
Capital Outlay	<u>9,873</u>	<u>9,605</u>	<u>268</u>
Total Expenditures	<u>79,514</u>	<u>78,596</u>	<u>918</u>
Excess of Revenues Over (Under) Expenditures	(10,624)	(8,671)	1,953
Other Financing Sources:			
Operating Transfers - In	<u>6,000</u>	<u>2,602</u>	<u>(3,398)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(4,624)	(6,069)	(1,445)
Fund Balance at Beginning of Year	1,149	1,149	--
Prior Year Encumbrances Appropriated	<u>4,920</u>	<u>4,920</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ 1,445</u>	<u>\$ --</u>	<u>\$ (1,445)</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Child Support Enforcement Agency Fund
Budget Basis
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Charges for Services	\$ 96,000	\$ 103,749	\$ 7,749
Intergovernmental	775,000	714,227	(60,773)
Other	<u>7,500</u>	<u>7,932</u>	<u>432</u>
Total Revenues	<u>878,500</u>	<u>825,908</u>	<u>(52,592)</u>
Expenditures:			
Human Services:			
Personal Services	427,000	396,663	30,337
Materials and Supplies	35,870	15,414	20,456
Contractual Services	251,000	228,429	22,571
Other	<u>415,425</u>	<u>284,880</u>	<u>130,545</u>
Total Expenditures	<u>1,129,295</u>	<u>925,386</u>	<u>203,909</u>
Excess of Revenues Over (Under) Expenditures	(250,795)	(99,478)	151,317
Fund Balance at Beginning of Year	249,925	249,925	--
Prior Year Encumbrances Appropriated	<u>870</u>	<u>870</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ --</u>	<u>\$ 151,317</u>	<u>\$ 151,317</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Real Estate Assessment Fund
Budget Basis
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$ 383,500	\$ 387,576	\$ 4,076
Other	<u>3,500</u>	<u>63</u>	<u>(3,437)</u>
Total Revenues	<u>387,000</u>	<u>387,639</u>	<u>639</u>
Expenditures:			
General Government - Legislative and Executive:			
Personal Services	159,000	127,965	31,035
Materials and Supplies	40,300	27,765	12,535
Contractual Services	531,000	530,097	903
Other	<u>7,525</u>	<u>6,356</u>	<u>1,169</u>
Total Expenditures	<u>737,825</u>	<u>692,183</u>	<u>45,642</u>
Excess of Revenues Over (Under) Expenditures	(350,825)	(304,544)	46,281
Other Financing Sources:			
Operating Transfers - In	<u>--</u>	<u>73,846</u>	<u>73,846</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(350,825)	(230,698)	120,127
Fund Balance at Beginning of Year	1,083,996	1,083,996	--
Prior Year Encumbrances Appropriated	<u>325</u>	<u>325</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ 733,496</u>	<u>\$ 853,623</u>	<u>\$ 120,127</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Motor Vehicle and Gasoline Tax Fund
Budget Basis
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$ 575,000	\$ 589,179	\$ 14,179
Fines and Forfeitures	15,000	11,673	(3,327)
Intergovernmental	3,078,130	3,182,990	104,860
Interest	25,000	12,820	(12,180)
Other	<u>175,433</u>	<u>200,426</u>	<u>24,993</u>
Total Revenues	<u>3,868,563</u>	<u>3,997,088</u>	<u>128,525</u>
Expenditures:			
Public Works:			
Personal Services	1,587,518	1,581,818	5,700
Materials and Supplies	950,201	950,114	87
Contractual Services	1,441,937	1,440,357	1,580
Intergovernmental	55,010	55,010	--
Other	<u>57,525</u>	<u>56,871</u>	<u>654</u>
Total Expenditures	<u>4,092,191</u>	<u>4,084,170</u>	<u>8,021</u>
Excess of Revenues Over (Under) Expenditures	(223,628)	(87,082)	136,546
Other Financing Sources:			
Operating Transfers - In	<u>126,492</u>	<u>26,492</u>	<u>(100,000)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(97,136)	(60,590)	36,546
Fund Balance at Beginning of Year	74,203	74,203	--
Prior Year Encumbrances Appropriated	<u>26,062</u>	<u>26,062</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ 3,129</u>	<u>\$ 39,675</u>	<u>\$ 36,546</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Youth Services Grant Fund
Budget Basis
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental	\$ 271,100	\$ 387,967	\$ 116,867
Total Revenues	<u>271,100</u>	<u>387,967</u>	<u>116,867</u>
Expenditures:			
Public Safety:			
Personal Services	296,737	263,735	33,002
Materials and Supplies	5,800	--	5,800
Contractual Services	140,530	112,852	27,678
Other	<u>19,300</u>	<u>13,592</u>	<u>5,708</u>
Total Expenditures	<u>462,367</u>	<u>390,179</u>	<u>72,188</u>
Excess of Revenues Over (Under) Expenditures	(191,267)	(2,212)	189,055
Fund Balance at Beginning of Year	187,184	187,184	--
Prior Year Encumbrances Appropriated	<u>4,083</u>	<u>4,083</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ --</u>	<u>\$ 189,055</u>	<u>\$ 189,055</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Ditch Maintenance Fund
Budget Basis
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Special Assessments	\$ 6,600	\$ 4,807	\$ (1,793)
Total Revenues	<u>6,600</u>	<u>4,807</u>	<u>(1,793)</u>
Expenditures:			
Capital Outlay:			
Contractual Services	8,561	3,457	5,104
Other	<u>80</u>	<u>--</u>	<u>80</u>
Total Expenditures	<u>8,641</u>	<u>3,457</u>	<u>5,184</u>
Excess of Revenues Over (Under) Expenditures	(2,041)	1,350	3,391
Fund Balance at Beginning of Year	<u>2,041</u>	<u>2,041</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ --</u>	<u>\$ 3,391</u>	<u>\$ 3,391</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Children Services Board Fund
Budget Basis
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$ 652,556	\$ 856,230	\$ 203,674
Charges for Services	228,000	207,014	(20,986)
Intergovernmental	1,175,544	1,414,413	238,869
Other	1,000	5,085	4,085
Total Revenues	<u>2,057,100</u>	<u>2,482,742</u>	<u>425,642</u>
Expenditures:			
Human Services:			
Personal Services	811,000	732,102	78,898
Materials and Supplies	57,529	32,563	24,966
Contractual Services	708,447	570,319	138,128
Other	1,017,509	984,663	32,846
Total Expenditures	<u>2,594,485</u>	<u>2,319,647</u>	<u>274,838</u>
Excess of Revenues Over (Under) Expenditures	(537,385)	163,095	700,480
Other Financing Sources:			
Operating Transfers - Out	(123,050)	(123,050)	--
Excess of Revenues and Other Financing Sources over (Under) Expenditures	(660,435)	40,045	700,480
Fund Balance at Beginning of Year	2,294,539	2,294,539	--
Prior Year Encumbrances Appropriated	13,535	13,535	--
Fund Balance at End of Year	<u>\$1,647,639</u>	<u>\$2,348,119</u>	<u>\$ 700,480</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
PS/SE Indicators of Success Fund
Budget Basis
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental	\$ 3,761	\$ 3,761	\$ --
Total Revenues	<u>3,761</u>	<u>3,761</u>	<u>--</u>
Expenditures:			
Human Services:			
Materials and Supplies	712	712	--
Contractual Services	1,049	1,049	--
Capital Outlay	<u>2,000</u>	<u>2,000</u>	<u>--</u>
Total Expenditures	<u>3,761</u>	<u>3,761</u>	<u>--</u>
Excess of Revenues Over (Under) Expenditures	--	--	--
Fund Balance at Beginning of Year	<u>--</u>	<u>--</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Double Jeopardy Grant
Budget Basis
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental	\$ 12,409	\$ 8,480	\$ (3,929)
Total Revenues	<u>12,409</u>	<u>8,480</u>	<u>(3,929)</u>
Expenditures:			
Human Services:			
Personal Services	8,451	8,303	148
Materials and Supplies	1,118	1,118	--
Other	<u>2,840</u>	<u>653</u>	<u>2,187</u>
Total Expenditures	<u>12,409</u>	<u>10,074</u>	<u>2,335</u>
Excess of Revenues Over (Under) Expenditures	--	(1,594)	(1,594)
Other Financing Sources:			
Advances - In	<u>--</u>	<u>12,409</u>	<u>12,409</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	--	10,815	10,815
Fund Balance at Beginning of Year	<u>--</u>	<u>--</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ --</u>	<u>\$ 10,815</u>	<u>\$ 10,815</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Mental Retardation Fund
Budget Basis
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$1,205,710	\$1,270,909	\$ 65,199
Charges for Services	22,706	19,135	(3,571)
Intergovernmental	1,369,902	1,549,527	179,625
Other	<u>1,500</u>	<u>1,343</u>	<u>(157)</u>
Total Revenues	<u>2,599,818</u>	<u>2,840,914</u>	<u>241,096</u>
Expenditures:			
Human Services:			
Personal Services	2,787,037	2,133,311	653,726
Materials and Supplies	380,120	154,533	225,587
Contractual Services	900,724	431,323	469,401
Other	<u>83,479</u>	<u>2,268</u>	<u>81,211</u>
Total Expenditures	<u>4,151,360</u>	<u>2,721,435</u>	<u>1,429,925</u>
Excess of Revenues Over (Under) Expenditures	(1,551,542)	119,479	1,671,021
Other Financing Sources:			
Other Financing Sources	185,402	117,561	(67,841)
Advances - Out	<u>(12,409)</u>	<u>(12,409)</u>	<u>--</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(1,378,549)	224,631	1,603,180
Fund Balance at Beginning of Year	1,579,229	1,579,229	--
Prior Year Encumbrances Appropriated	<u>97,790</u>	<u>97,790</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ 298,470</u>	<u>\$1,901,650</u>	<u>\$ 1,603,180</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Water Resource Study Fund
Budget Basis
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental	\$ --	\$ --	\$ --
Total Revenues	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
Expenditures:			
Health:			
Contractual Services	<u>500</u>	<u>--</u>	<u>500</u>
Total Expenditures	<u>500</u>	<u>--</u>	<u>500</u>
Excess of Revenues Over (Under) Expenditures	(500)	--	500
Fund Balance at Beginning of Year	<u>500</u>	<u>500</u>	<u>--</u>
Fund Balance at End of Year	<u><u>\$ --</u></u>	<u><u>\$ 500</u></u>	<u><u>\$ 500</u></u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Family Resources Fund
Budget Basis
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$ 37,958	\$ 37,403	\$ (555)
Other	<u> --</u>	<u> 16</u>	<u> 16</u>
Total Revenues	<u>37,958</u>	<u>37,419</u>	<u>(539)</u>
Expenditures:			
Human Services:			
Personal Services	4,157	3,389	768
Contractual Services	<u>52,490</u>	<u>37,069</u>	<u>15,421</u>
Total Expenditures	<u>56,647</u>	<u>40,458</u>	<u>16,189</u>
Excess of Revenues Over (Under) Expenditures	(18,689)	(3,039)	15,650
Fund Balance at Beginning of Year	13,492	13,492	--
Prior Year Encumbrances Appropriated	<u>5,197</u>	<u>5,197</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ --</u>	<u>\$ 15,650</u>	<u>\$ 15,650</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Home Fund
Budget Basis
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$ 386,800	\$ 65,947	\$ (320,853)
Total Revenues	<u>386,800</u>	<u>65,947</u>	<u>(320,853)</u>
Expenditures:			
Human Services:			
Contractual Services	<u>388,115</u>	<u>67,251</u>	<u>320,864</u>
Total Expenditures	<u>388,115</u>	<u>67,251</u>	<u>320,864</u>
Excess of Revenues Over Under Expenditures	(1,315)	(1,304)	11
Fund Balance at Beginning of Year	7	7	--
Prior Year Encumbrances Appropriated	<u>1,308</u>	<u>1,308</u>	<u>--</u>
Fund Balance (Deficit) at End of Year	<u>\$ --</u>	<u>\$ 11</u>	<u>\$ 11</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Marriage License Fund
Budget Basis
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Charges for Services	\$ 17,000	\$ 15,647	\$ (1,353)
Total Revenues	<u>17,000</u>	<u>15,647</u>	<u>(1,353)</u>
Expenditures:			
Health:			
Contractual Services	<u>25,466</u>	<u>24,113</u>	<u>1,353</u>
Total Expenditures	<u>25,466</u>	<u>24,113</u>	<u>1,353</u>
Excess of Revenues Over (Under) Expenditures	(8,466)	(8,466)	--
Fund Balance at Beginning of Year	--	--	--
Prior Year Encumbrances Appropriated	<u>8,466</u>	<u>8,466</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

Knox County, Ohio

Debt Service Funds

Debt Service Funds are used to account for the accumulation of financial resources for, and the payment of, general long-term debt principal, interest, and related costs. Following is a description of all debt services funds:

Bond Retirement

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

Ohio Water Development Authority

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

Knox County, Ohio

Combining Balance Sheet
All Debt Service Funds
 December 31, 2000

	<u>Bond Retirement</u>	<u>Ohio Water Development Authority</u>	<u>Totals</u>
Assets:			
Equity in Pooled Cash and Cash Equivalents	\$ 309,838	\$ 29	\$ 309,867
Receivables:			
Accounts	4,113	--	4,113
Special Assessments	1,163,300	--	1,163,300
Due from Other Funds	<u>234,245</u>	<u>--</u>	<u>234,245</u>
Total Assets	<u>\$1,711,496</u>	<u>\$ 29</u>	<u>\$1,711,525</u>
Liabilities and Fund Equity:			
Liabilities:			
Deferred Revenue	1,163,300	--	1,163,300
Matured Bonds Payable	15,000	--	15,000
Matured Interest Payable	<u>35,048</u>	<u>--</u>	<u>35,048</u>
Total Liabilities	<u>1,213,348</u>	<u>--</u>	<u>1,213,348</u>
Fund Equity:			
Fund Balance:			
Unreserved, Undesignated	<u>498,148</u>	<u>29</u>	<u>498,177</u>
Total Fund Equity	<u>498,148</u>	<u>29</u>	<u>498,177</u>
Total Liabilities and Fund Equity	<u>\$1,711,496</u>	<u>\$ 29</u>	<u>\$1,711,525</u>

Knox County, Ohio

Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances

All Debt Service Funds

For the Year Ended December 31, 2000

	<u>Bond Retirement</u>	<u>Ohio Water Development Authority</u>	<u>Totals</u>
Revenues:			
Special Assessments	\$ 426,268	\$ 29	\$ 426,297
Other	<u>102,824</u>	<u>--</u>	<u>102,824</u>
Total Revenues	<u>529,092</u>	<u>29</u>	<u>529,121</u>
Expenditures:			
Other	1,848	--	1,848
Debt Service:			
Principal Retirement	460,000	--	460,000
Interest and Fiscal Charges	<u>311,702</u>	<u>--</u>	<u>311,702</u>
Total Expenditures	<u>773,550</u>	<u>--</u>	<u>773,550</u>
Excess of Revenues Over Expenditures	(244,458)	29	(244,429)
Other Financing Uses:			
Operating Transfers - In	<u>481,780</u>	<u>--</u>	<u>481,780</u>
Excess of Revenues Over Expenditures and Other Uses	237,322	29	237,351
Fund Balance at Beginning of Year	<u>260,826</u>	<u>--</u>	<u>260,826</u>
Fund Balance at End of Year	<u>\$ 498,148</u>	<u>\$ 29</u>	<u>\$ 498,177</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Bond Retirement Fund
Budget Basis
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Special Assessments	\$ 560,000	\$ 426,268	\$ (133,732)
Other	<u>386,424</u>	<u>--</u>	<u>(386,424)</u>
Total Revenues	<u>946,424</u>	<u>426,268</u>	<u>(520,156)</u>
Expenditures:			
Debt Service:			
Principal Retirement	960,000	445,000	515,000
Interest and Fiscal Charges	328,124	313,055	15,069
Other	<u>10,000</u>	<u>1,848</u>	<u>8,152</u>
Total Expenditures	<u>1,298,124</u>	<u>759,903</u>	<u>538,221</u>
Excess of Revenues Over (Under) Expenditures	(351,700)	(333,635)	18,065
Other Financing Uses:			
Other Financing Sources	98,711	98,711	--
Operating Transfers - In	<u>388,220</u>	<u>388,220</u>	<u>--</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	135,231	153,296	18,065
Fund Balance at Beginning of Year	<u>156,245</u>	<u>156,245</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ 291,476</u>	<u>\$ 309,541</u>	<u>\$ 18,065</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Ohio Water Development Authority Fund
Budget Basis
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Special Assessments	\$ --	\$ 29	\$ 29
Total Revenues	<u> --</u>	<u> 29</u>	<u> 29</u>
Excess of Revenues Over (Under) Expenditures	--	29	29
Fund Balance at Beginning of Year	<u> --</u>	<u> --</u>	<u> --</u>
Fund Balance at End of Year	<u>\$ --</u>	<u>\$ 29</u>	<u>\$ 29</u>

Knox County, Ohio

Capital Projects Funds

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds). Following is a description of the County's capital projects funds:

Permanent Improvement

The fund accounts for a transfer from the General Fund and will be used for capital improvements to County owned buildings.

Corporate Center

The fund accounts for expenses to renovate the Corporate Center building.

Dog & Kennel Equipment

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

Correctional Facility Construction

The fund accounts for expenses to construct, equip and furnish a facility to house a county jail, including an emergency operations center and the office of the County Sheriff.

Issue 2

The fund accounts for road and bridge construction projects, partially funded by State grants from the Ohio Public Works Commission.

Sewer Construction

The fund accounts for investment income from original Apple Valley Sewer project money. The expenditures are for the construction of a water tower at Apple Valley.

MR 645 - EC/FC Fund

The fund is a grant from the State Early Childhood/Family Center to be used to add an additional wing to the New Hope School.

Children's Resource Center

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

Board of Health Center

The fund accounts for expenses to construct, equip and furnish a County Health Department.

SR 95 Mt. Gilead Rd

The fund accounts for revenue received to improve State Route 95. Expenditures are for widening the road and adding turn lanes for the industrial area.

(Continued)

Knox County, Ohio

Capital Projects Funds (Continued)

Community Development Block Grant

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

Fredericktown Sewer Project

The fund accounts for a Community Development Block Grant to construct sewer and water lines near Fredericktown Village.

Knox County, Ohio

Combining Balance Sheet
All Capital Projects Funds
 December 31, 2000

	<u>Permanent Improvement</u>	<u>Corporate Center</u>	<u>Dog & Kennel Equipment</u>	<u>Correctional Facility</u>
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$1,564,172	\$0	\$1,859	\$5,369,000
Cash and Cash Equivalents with Fiscal and Escrow Agents	97,937	0	0	69,271
Receivables:				
Accounts	1,715	0	0	0
Due from Other Governments	319,442	0	0	0
Total Assets	<u>1,983,266</u>	<u>0</u>	<u>1,859</u>	<u>5,438,271</u>
Liabilities and Fund Equity:				
Liabilities:				
Accounts Payable	1,195	0	0	0
Contracts Payable	10,965	0	0	238,103
Retainage Payable	97,937	0	0	69,271
Due to Other Funds	0	0	0	0
Notes Payable	0	0	0	6,400,000
Total Liabilities	<u>110,097</u>	<u>0</u>	<u>0</u>	<u>6,707,374</u>
Fund Equity:				
Fund Balance:				
Reserved for Encumbrances	295,321	0	0	4,278,126
Unreserved, Undesignated (Deficit)	1,577,848	0	1,859	(5,547,229)
Total Fund Equity	<u>1,873,169</u>	<u>0</u>	<u>1,859</u>	<u>(1,269,103)</u>
Total Liabilities and Fund Equity	<u>\$1,983,266</u>	<u>\$0</u>	<u>\$1,859</u>	<u>\$5,438,271</u>

<u>Issue 2</u>	<u>Sewer Construction</u>	<u>Mr 645 EC/FC</u>	<u>Children's Resource Center</u>	<u>Board of Health Center</u>	<u>SR 95 Mt Gilead Rd</u>
\$0	\$807,968	\$413,161	\$317,977	\$1,452,629	\$ -
0	0	44,231	-	31,244	-
0	0	-	-	-	-
<u>0</u>	<u>807,968</u>	<u>457,392</u>	<u>317,977</u>	<u>1,483,873</u>	<u>\$ -</u>
0	0	1,580	0	0	0
0	0	13,234	0	164,310	0
0	0	44,231	0	31,244	0
0	0	0	0	0	0
0	0	0	0	1,800,000	0
0	0	59,045	0	1,995,554	0
0	13,958	399,281	345	991,357	0
0	794,010	(934)	317,632	(1,503,038)	0
0	807,968	398,347	317,977	(511,681)	0
<u>\$0</u>	<u>\$807,968</u>	<u>\$457,392</u>	<u>\$317,977</u>	<u>\$1,483,873</u>	<u>\$0</u>

(Continued)

Knox County, Ohio

Combining Balance Sheet

All Capital Projects Funds (Continued)

December 31, 2000

	Community Development Block Grant	Fredericktown Sewer Project	Totals
Assets:			
Equity in Pooled Cash and Cash Equivalents	\$20,033	\$6,794	\$9,953,593
Cash and Cash Equivalents with Fiscal and Escrow Agents	0	0	242,683
Receivables:			
Accounts	0	0	1,715
Due from Other Governments	62,800	0	382,242
Total Assets	82,833	6,794	10,580,233
Liabilities and Fund Equity:			
Liabilities:			
Accounts Payable	78,081	0	80,856
Contracts Payable	0	0	426,612
Retainage Payable	0	0	242,683
Due to Other Funds	463	0	463
Notes Payable	0	0	8,200,000
Total Liabilities	78,544	0	8,950,614
Fund Equity:			
Fund Balance:			
Reserved for Encumbrances	1,114	0	5,979,502
Unreserved, Undesignated (Deficit)	3,175	6,794	(4,349,883)
Total Fund Equity	4,289	6,794	1,629,619
Total Liabilities and Fund Equity	\$82,833	\$6,794	\$10,580,233

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Knox County, Ohio

Combining Statement of Revenues, Expenditures, and
 Changes in Fund Balances
 All Capital Projects Funds
 For the Year Ended December 31, 2000

	<u>Permanent Improvement</u>	<u>Corporate Center</u>	<u>Dog & Kennel Equipment</u>	<u>Correctional Facility</u>
Revenues:				
Intergovernmental	\$ 319,442	\$ -	\$ -	\$ 628,051
Interest	2,049	-	-	174,954
Other	39,491	-	1,859	20,160
Total Revenues	<u>360,982</u>	<u>-</u>	<u>1,859</u>	<u>823,165</u>
Expenditures				
Capital Outlay	2,324,442	5,749	-	2,092,268
Debt Service:				
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	<u>2,324,442</u>	<u>5,749</u>	<u>-</u>	<u>2,092,268</u>
Excess of Revenues Over (Under) Expenditures	(1,963,460)	(5,749)	1,859	(1,269,103)
Proceeds of Notes	-	-	-	-
Operating Transfers - In	1,220,783	-	-	-
Operating Transfers - Out	-	-	-	-
Excess of Revenues and Other Financing Sources Over Expenditures	(742,677)	(5,749)	1,859	(1,269,103)
Fund Balances at Beginning of Year	<u>2,615,846</u>	<u>5,749</u>	<u>-</u>	<u>-</u>
Fund Balances at End of Year	<u>\$ 1,873,169</u>	<u>\$ -</u>	<u>\$ 1,859</u>	<u>\$ (1,269,103)</u>

<u>Issue 2</u>	<u>Sewer Construction</u>	<u>MR 645 EC/FC</u>	<u>Children's Resource Center</u>	<u>Board of Health Center</u>	<u>Sr 95 Mt Gilead Rd</u>
\$ 233,700	\$ 260,375	\$ 1,250,000	\$ -	\$ -	\$ 60,000
-	53,521	166	34,990	42,732	-
-	-	-	-	-	-
<u>233,700</u>	<u>313,896</u>	<u>1,250,166</u>	<u>34,990</u>	<u>42,732</u>	<u>60,000</u>
233,700	378,223	855,153	2,257	564,187	60,000
-	-	-	6,081	-	-
<u>233,700</u>	<u>378,223</u>	<u>855,153</u>	<u>8,338</u>	<u>564,187</u>	<u>60,000</u>
-	(64,327)	395,013	26,652	(521,455)	-
-	-	-	1,690	9,774	-
-	-	-	-	-	-
-	-	-	-	-	-
-	(64,327)	395,013	28,342	(511,681)	-
-	872,295	3,334	289,635	-	-
<u>\$ -</u>	<u>\$ 807,968</u>	<u>\$ 398,347</u>	<u>\$ 317,977</u>	<u>\$ (511,681)</u>	<u>\$ -</u>

(Continued)

Knox County, Ohio

Combining Statement of Revenues, Expenditures, and
 Changes in Fund Balances
 All Capital Projects Funds (Continued)
 For the Year Ended December 31, 2000

	Community Development Block Grant	Fredericktown Sewer Project	Totals
Revenues:			
Intergovernmental	\$ 440,000	\$ -	\$ 3,191,568
Interest	398	-	308,810
Other	-	-	61,510
Total Revenues	<u>440,398</u>	<u>-</u>	<u>3,561,888</u>
Expenditures			
Capital Outlay	441,719	-	6,957,698
Debt Service:			
Interest and Fiscal Charges	-	-	6,081
Total Expenditures	<u>441,719</u>	<u>-</u>	<u>6,963,779</u>
Excess of Revenues Over (Under) Expenditures	(1,321)	-	(3,401,891)
Proceeds of Notes	-	-	11,464
Operating Transfers - In	-	-	1,220,783
Operating Transfers - Out	-	-	-
Excess of Revenues and Other Financing Sources Over Expenditures	(1,321)	0	(2,169,644)
Fund Balances at Beginning of Year	<u>5,610</u>	<u>6,794</u>	<u>3,799,263</u>
Fund Balances at End of Year	<u>\$ 4,289</u>	<u>\$ 6,794</u>	<u>\$ 1,629,619</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Permanent Improvement Fund
Budget Basis
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Other	\$ 1,000	\$ 37,776	\$ 36,776
Total Revenues	<u>\$ 1,000</u>	<u>\$ 37,776</u>	<u>\$ 36,776</u>
Expenditures:			
Capital Outlay:			
Contractual Services	<u>3,226,760</u>	<u>2,833,788</u>	<u>392,972</u>
Total Expenditures	<u>3,226,760</u>	<u>2,833,788</u>	<u>392,972</u>
Excess of Revenues Over (Under) Expenditures	(3,225,760)	(2,796,012)	429,748
Other Financing Sources:			
Operating Transfers - In	<u>400,000</u>	<u>1,220,783</u>	<u>820,783</u>
Excess of Revenues and Other Financing Sources Over Expenditures	(2,825,760)	(1,575,229)	1,250,531
Fund Balance at Beginning of Year	1,108,852	1,108,852	--
Prior Year Encumbrances Appropriated	<u>1,716,908</u>	<u>1,716,908</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ --</u>	<u>\$1,250,531</u>	<u>\$ 1,250,531</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Correctional Facility Construction
Budget Basis
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$3,600,000	\$ 628,051	\$(2,971,949)
Interest	--	148,838	148,838
Other	--	20,160	20,160
Total Revenues	3,600,000	797,049	(2,802,951)
Expenditures:			
Capital Outlay:			
Contractual Services	6,350,000	6,350,000	--
Other	50,000	20,160	29,840
Total Expenditures	6,400,000	6,370,160	29,840
Excess of Revenues Over (Under) Expenditures	(2,800,000)	(5,573,111)	(2,773,111)
Other Financing Sources:			
Proceeds of Notes	6,400,000	6,400,000	--
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	3,600,000	826,889	(2,773,111)
Fund Balance at Beginning of Year	--	--	--
Fund Balance at End of Year	\$ 3,600,000	\$ 826,889	\$(2,773,111)

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Issue 2 Fund
Budget Basis
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental	\$ 400,000	\$ 233,700	\$ (166,300)
Total Revenues	<u>400,000</u>	<u>233,700</u>	<u>(166,300)</u>
Expenditures:			
Capital Outlay:			
Capital Outlay	<u>400,000</u>	<u>233,700</u>	<u>166,300</u>
Total Expenditures	<u>400,000</u>	<u>233,700</u>	<u>166,300</u>
Excess of Revenues Over Expenditures	--	--	--
Fund Balance at Beginning of Year	<u>--</u>	<u>--</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Sewer Construction Fund
Budget Basis
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$ 260,375	\$ 260,375	\$ --
Interest	<u>50,000</u>	<u>53,144</u>	<u>3,144</u>
Total Revenues	<u>310,375</u>	<u>313,519</u>	<u>3,144</u>
Expenditures:			
Capital Outlay:			
Contractual Services	<u>1,178,564</u>	<u>392,181</u>	<u>786,383</u>
Total Expenditures	<u>1,178,564</u>	<u>392,181</u>	<u>786,383</u>
Excess of Revenues Over (Under) Expenditures	(868,189)	(78,662)	789,527
Fund Balance at Beginning of Year	866,982	866,982	--
Prior Year Encumbrances Appropriated	<u>1,207</u>	<u>1,207</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ --</u>	<u>\$ 789,527</u>	<u>\$ 789,527</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
MR 645 EC/FC Fund
Budget Basis
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental	1,985,000	1,250,000	(735,000)
Other	<u>15,000</u>	<u>--</u>	<u>(15,000)</u>
Total Revenues	<u>2,000,000</u>	<u>1,250,000</u>	<u>(750,000)</u>
Expenditures:			
Capital Outlay:			
Materials and Supplies	94,333	--	94,333
Contractual Services	<u>1,905,667</u>	<u>1,252,688</u>	<u>652,979</u>
Total Expenditures	<u>2,000,000</u>	<u>1,252,688</u>	<u>747,312</u>
Excess of Revenues Over (Under) Expenditures	--	(2,688)	(2,688)
Fund Balance at Beginning of Year	--	--	--
Prior Year Encumbrances Appropriated	<u>3,334</u>	<u>3,334</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ 3,334</u>	<u>\$ 646</u>	<u>\$ (2,688)</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Children's Resource Center
Budget Basis
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Interest	\$ --	\$ 33,241	\$ 33,241
Total Revenues	<u>--</u>	<u>33,241</u>	<u>33,241</u>
Expenditures:			
Capital Outlay: Contractual Services	<u>284,402</u>	<u>2,602</u>	<u>281,800</u>
Total Expenditures	<u>284,402</u>	<u>2,602</u>	<u>281,800</u>
Excess of Revenues Over (Under) Expenditures	(284,402)	30,639	315,041
Other Financing Sources:			
Proceeds of Notes	<u>--</u>	<u>1,690</u>	<u>1,690</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(284,402)	32,329	316,731
Fund Balance at Beginning of Year	283,636	283,636	--
Prior Year Encumbrances Appropriated	<u>766</u>	<u>766</u>	<u>--</u>
Fund Balance at End of Year	<u>\$ --</u>	<u>\$ 316,731</u>	<u>\$ 316,731</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Board of Health Center
Budget Basis
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Interest	\$ 9,774	\$ 33,887	\$ 24,113
Total Revenues	<u>9,774</u>	<u>33,887</u>	<u>24,113</u>
Expenditures:			
Capital Outlay:			
Contractual Services	<u>1,809,774</u>	<u>1,391,200</u>	<u>418,574</u>
Total Expenditures	<u>1,809,774</u>	<u>1,391,200</u>	<u>418,574</u>
Excess of Revenues Over (Under) Expenditures	(1,800,000)	(1,357,313)	442,687
Other Financing Sources:			
Proceeds of Notes	<u>1,800,000</u>	<u>1,809,774</u>	<u>9,774</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	--	452,461	452,461
Fund Balances at Beginning of Year	<u>--</u>	<u>--</u>	<u>--</u>
Fund Balance (Deficit) at End of Year	<u>\$ --</u>	<u>\$ 452,461</u>	<u>\$ 452,461</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
SR 95 MT GILEAD ROAD
Budget Basis
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$ 60,000	\$ 60,000	\$ --
Total Revenues	<u>60,000</u>	<u>60,000</u>	<u>--</u>
Expenditures:			
Capital Outlay:			
Capital Outlay	<u>60,000</u>	<u>60,000</u>	<u>--</u>
Total Expenditures	<u>60,000</u>	<u>60,000</u>	<u>--</u>
Excess of Revenues Over (Under) Expenditures	--	--	--
Fund Balances at Beginning of Year	<u>--</u>	<u>--</u>	<u>--</u>
Fund Balance (Deficit) at End of Year	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Community Development Block Grant
Budget Basis
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	1,382,100	377,200	(1,004,900)
Interest	\$ 200	\$ 391	\$ 191
Total Revenues	<u>1,382,300</u>	<u>377,591</u>	<u>(1,004,709)</u>
Expenditures:			
Capital Outlay:			
Contractual Services	<u>1,265,778</u>	<u>372,372</u>	<u>893,406</u>
Total Expenditures	<u>1,265,778</u>	<u>372,372</u>	<u>893,406</u>
Excess of Revenues Over (Under) Expenditures	116,522	5,219	(111,303)
Fund Balances at Beginning of Year	5,063	5,063	--
Prior Year Encumbrances Appropriated	<u>8,601</u>	<u>8,601</u>	<u>--</u>
Fund Balance (Deficit) at End of Year	<u>\$ 130,186</u>	<u>\$ 18,883</u>	<u>\$ (111,303)</u>

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Fredericktown Sewer Project Fund
Budget Basis
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Total Revenues	<u> --</u>	<u> --</u>	<u> --</u>
Expenditures:			
Capital Outlay:			
Contractual Services	<u> 6,794</u>	<u> --</u>	<u> 6,794</u>
Total Expenditures	<u> 6,794</u>	<u> --</u>	<u> 6,794</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(6,794)	--	6,794
Fund Balance at Beginning of Year	<u> 6,794</u>	<u> 6,794</u>	<u> --</u>
Fund Balance at End of Year	<u>\$ --</u>	<u>\$ 6,794</u>	<u>\$ 6,794</u>

Knox County, Ohio

Enterprise Funds

Enterprise Funds are used to account for the County's sewer and water and landfill operations . These operations are financed and operated in a manner similar to a private business enterprise. The intent of the County is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Following is a description of the enterprise funds:

Sewer District

To account for revenue from sewer services.

Landfill Development

To account for expenses relating to the closure and postclosure care of the landfill.

Knox County, Ohio

Combining Balance Sheet
All Enterprise Funds
 December 31, 2000

	<u>Sewer District</u>	<u>Landfill Development</u>	<u>Totals</u>
Assets:			
Current Assets:			
Cash and Cash Equivalents	\$ 528,964	\$ 20,800	\$ 549,764
Receivables:			
Accounts	143,542	--	143,542
Due from Other Governments	50,000	--	50,000
Materials and Supplies			
Inventory	53,933	--	53,933
Prepaid Items	<u>3,350</u>	<u>--</u>	<u>3,350</u>
Total Current Assets	<u>779,789</u>	<u>20,800</u>	<u>800,589</u>
Fixed Assets (Net of Accumulated Depreciation)			
	<u>2,207,572</u>	<u>143,164</u>	<u>2,350,736</u>
Total Assets	<u>\$2,987,361</u>	<u>\$ 163,964</u>	<u>\$ 3,151,325</u>
Liabilities:			
Current Liabilities:			
Accounts Payable	\$ 995	\$ --	\$ 995
Contracts Payable	8,900	--	8,900
Accrued Wages and Benefits	6,079	--	6,079
Compensated Absences Payable	17,480	--	17,480
Due to Other Governments	10,120	12	10,132
Deferred Revenue	<u>1,324</u>	<u>--</u>	<u>1,324</u>
Total Current Liabilities	44,898	12	44,910
Non-Current Liabilities:			
Closure and Postclosure Care Costs	<u>--</u>	<u>2,521,479</u>	<u>2,521,479</u>
Total Liabilities	<u>44,898</u>	<u>2,521,491</u>	<u>2,566,389</u>
Fund Equity:			
Contributed Capital	3,475,683	143,164	3,618,847
Retained Earnings:			
Unreserved (Deficit)	<u>(533,220)</u>	<u>(2,500,691)</u>	<u>(3,033,911)</u>
Total Fund Equity	<u>2,942,463</u>	<u>(2,357,527)</u>	<u>584,936</u>
Total Liabilities and Fund Equity	<u>\$2,987,361</u>	<u>\$ 163,964</u>	<u>\$ 3,151,325</u>

Knox County, Ohio

Combining Statement of Revenues, Expenses, and
Changes in Fund Equity
All Enterprise Funds
For the Year Ended December 31, 2000

	Sewer District	Landfill Development	Totals
Operating Revenues:			
Charges for Services	\$ 612,363	\$ --	\$ 612,363
Tap-In Fees	115,396	--	115,396
Intergovernmental	869	--	869
Other Operating Revenues	60,604	--	60,604
Total Operating Revenues	789,232	--	789,232
Operating Expenses:			
Personal Services	359,207	--	359,207
Contractual Services	164,306	--	164,306
Materials and Supplies	113,628	--	113,628
Depreciation	63,824	--	63,824
Total Operating Expenses	700,965	--	700,965
Operating Income (Loss)	88,267	--	88,267
Non-Operating Revenues (Expenses):			
Interest Income	30,765	--	30,765
Non-Operating Revenues	53	--	53
Non-Operating Expenses	(31,087)	--	(31,087)
Total Non-Operating Revenues (Expense)	(269)	--	(269)
Income (Loss) Before Operating Transfers	87,998	--	87,998
Operating Transfers - In	--	161,154	161,154
Operating Transfers - Out	(30,765)	--	(30,765)
Net Income (Loss)	57,233	161,154	218,387
Retained Earnings (Deficit) at Beginning of Year	(590,453)	(2,661,845)	(3,252,298)
Retained Earnings (Deficit) at End of Year	(533,220)	(2,500,691)	(3,033,911)
Contributed Capital at Beginning of Year	3,100,452	143,164	3,243,616
Contributions from Other	102,950	--	102,950
Contributions from Intergovernmental	245,729	--	245,729
Contributions from Tap-In Fees	26,552	--	26,552
Contributed Capital at End of Year	3,475,683	143,164	3,618,847
Total Fund Equity at End of Year	\$ 2,942,463	\$(2,357,527)	\$ 584,936

Knox County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Equity - Budget and Actual
Sewer District Fund
Budget Basis
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$ 579,000	\$ 574,307	\$ (4,693)
Tap-In Fees	180,000	141,948	(38,052)
Intergovernmental	869	869	--
Other Non-Operating Revenues	249	53	(196)
Other Operating Revenues	12,000	10,604	(1,396)
Total Revenues	772,118	727,781	(44,337)
Expenses:			
Personal Services	404,505	362,630	41,875
Contractual Services	519,158	233,902	285,256
Materials and Supplies	310,961	163,575	147,386
Other Non-Operating Expenses	43,450	40,501	2,949
Total Expenses	1,278,074	800,608	477,466
Excess of Revenues Over (Under) Expenses	(505,956)	(72,827)	433,129
Operating Transfers - Out	(10,258)	--	10,258
Excess of Revenues Over (Under) Expenses and Operating Transfers	(516,214)	(72,827)	443,387
Fund Equity at Beginning of Year	522,997	522,997	--
Prior Year Encumbrances Appropriated	11,663	11,663	--
Fund Equity at End of Year	\$ 18,446	\$ 461,833	\$ 443,387

Knox County, Ohio
Combining Statement of Cash Flows
All Enterprise Funds
For the Year Ended December 31, 2000

	<u>Sewer District</u>	<u>Landfill Development</u>	<u>Totals</u>
Increase (Decrease) in <u>Cash and Cash Equivalents</u>			
Cash Flows From Operating Activities:			
Cash Received From Customers	\$ 690,625	\$ --	\$ 690,625
Cash Payments to Suppliers for Goods and Services	(314,125)	(167,085)	(481,210)
Cash Payments to Employees for Services	(362,630)	--	(362,630)
Other Operating Revenues	<u>10,604</u>	<u>--</u>	<u>10,604</u>
Net Cash Provided by (Used) for Operating Activities	<u>24,474</u>	<u>(167,085)</u>	<u>(142,611)</u>
Cash Flows From Noncapital Financing Activities:			
Operating Transfers - In	--	161,154	161,154
Operating Transfers - Out	<u>(30,765)</u>	<u>--</u>	<u>(30,765)</u>
Net Cash Provided by (Used for) Noncapital Financing Activities	<u>(30,765)</u>	<u>161,154</u>	<u>130,389</u>
Cash Flows from Capital and Related Financing Activities:			
Contributed Capital from Tap-in Fees	26,552	--	26,552
Acquisition of Capital Assets	<u>(56,722)</u>	<u>--</u>	<u>(56,722)</u>
Net Cash Provided by Capital and Related Financing Activities	<u>(30,170)</u>	<u>--</u>	<u>(30,170)</u>
Cash Flows from Investing Activities:			
Receipts of Interest	<u>30,765</u>	<u>--</u>	<u>30,765</u>
Net Cash Provided by Investing Activities	<u>30,765</u>	<u>--</u>	<u>30,765</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(5,696)	(5,931)	(11,627)
Cash and Cash Equivalents at Beginning of Year	<u>534,660</u>	<u>26,731</u>	<u>561,391</u>
Cash and Cash Equivalents at End of Year	<u>\$ 528,964</u>	<u>20,800</u>	<u>\$ 549,764</u>
Reconciliation of Cash and Cash Equivalents per the Balance Sheet:			
Cash and Cash Equivalents	528,964	20,800	549,764
Cash in Segregated Accounts	--	--	--
Cash with Fiscal and Escrow Agents	<u>--</u>	<u>--</u>	<u>--</u>
Cash and Cash Equivalents at End of Year	<u>\$ 528,964</u>	<u>\$ 20,800</u>	<u>\$ 549,764</u>

(Continued)

Knox County, Ohio
Combining Statement of Cash Flows
All Enterprise Funds (Continued)
For the Year Ended December 31, 2000

	<u>Sewer District</u>	<u>Landfill Development</u>	<u>Totals</u>
Reconciliation of Operating Loss to Net Cash Provided by (Used for) Operating Activities:			
Operating Income (Loss)	\$ 88,267	\$ --	\$ 88,267
Adjustments to Reconcile Operating Loss to Net Cash Provided by (Used for) Operating Activities:			
Depreciation	63,824	--	63,824
Miscellaneous Nonoperating Revenues	53	--	53
Miscellaneous Nonoperating Expenses	(31,087)	--	(31,087)
Changes in Assets and Liabilities:			
Decrease in Accounts Receivable	(38,842)	--	(38,842)
Decrease in Due from Other Funds	382	--	382
Increase in Due from Other Governments	(50,000)	--	(50,000)
Increase in Inventory	24,798	--	24,798
Increase in Prepaid Items	135	--	135
Increase in Deferred Revenue	786	--	786
Increase in Accounts Payable	(35,256)	--	(35,256)
Increase in Contracts Payable	4,837	--	4,837
Decrease in Closure and Postclosure Care Payable	--	(167,016)	(167,016)
Increase (Decrease) in Intergovernmental Payable	(4,297)	(69)	(4,366)
Increase in Accrued Wages and Benefits	786	--	786
Increase in Compensated Absences	88	--	88
Net Cash Provided by (Used for) for Operating Activities	<u>\$ 24,474</u>	<u>\$ (167,085)</u>	<u>\$ (142,611)</u>

Knox County, Ohio

Internal Service Fund

The Internal Service Fund is used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County, or to other governments, on a cost-reimbursement basis. Following is a description of the internal service fund:

County Health Insurance Fund

The fund accounts for employee payroll deductions, as well as the County's share charged to the various funds which are distributed to a third party administrator to pay employee insurance claims.

Since there is only one Internal Service Fund and the level of control is no greater than presented in the Combined Financial Statements, no additional financial statements are presented here.

Knox County, Ohio

Fiduciary Funds

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

Agency Funds

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

Community Mental Health

The fund accounts for money distributed to Moundbuilder's Guidance Center, a joint venture between Knox and Licking Counties which provides mental health services.

District Board of Health

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

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.

Local Emergency Planning Commission

The fund accounts for the Local Emergency Planning Commission, for which the county auditor is fiscal agent.

Emergency Management Agency

The fund accounts for the fund controlled by the Emergency Management Agency as established by Section 5915.07, Ohio Revised Code, for which the County Auditor is the fiscal agent.

Corporation

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.

Law Library

The fund accounts for fine money that the law library is entitled to receive.

Forfeited Land

The fund accounts for revenue received from property foreclosures. The money received is distributed to the appropriate funds to cover delinquent taxes and assessments.

(Continued)

Knox County, Ohio

Agency Funds (Continued)

Library Support

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 and park districts. These monies are apportioned to the libraries on a monthly basis, allocated by the budget commission according to a formula.

Lodging Tax

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

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

Manufactured Home Tax

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

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.

Estate Tax

The fund accounts for the collection of first and second half estate taxes which are distributed to the State and to certain local governments according to applicable State laws.

Undivided Real Estate Tax

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.

(Continued)

Knox County, Ohio

Agency Funds (Continued)

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

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

Alimony and Child Support

The fund accounts for the collection of alimony and child support payments and the distribution of such monies to the court-designated recipients.

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.

Township

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.

Knox County, Ohio

Combining Balance Sheet
All Agency Funds
 December 31, 2000

	Undivided Personal Property Tax	Undivided Real Estate Tax	All Other Agency	Totals
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 39,812	\$ 1,636,199	\$ 1,458,490	\$ 3,134,501
Cash and Cash Equivalents in Segregated Accounts	--	--	395,788	395,788
Receivables:				
Taxes	6,813,880	34,886,433	--	41,700,313
Accounts	--	--	3,612	3,612
Special Assessments	--	1,170,334	--	1,170,334
Due from Other Governments	--	--	381,195	381,195
Total Assets	<u>\$ 6,853,692</u>	<u>\$37,692,966</u>	<u>\$ 2,239,085</u>	<u>\$ 46,785,743</u>
Liabilities:				
Due to Other Funds	\$ --	\$ --	\$ 100	\$ 100
Due to Other Governments	6,853,692	37,692,966	956,916	45,503,574
Undistributed Monies	--	--	260,608	260,608
Due to Others	--	--	1,021,461	1,021,461
Total Liabilities	<u>\$ 6,853,692</u>	<u>\$37,692,966</u>	<u>\$ 2,239,085</u>	<u>\$ 46,785,743</u>

Knox County, Ohio

Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2000

	<u>Balance</u> <u>1/1/00</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/00</u>
Community Mental Health				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$ --	\$ 634,564	\$ 634,564	\$ --
Total Assets	<u>\$ --</u>	<u>\$ 634,564</u>	<u>\$ 634,564</u>	<u>\$ --</u>
<u>Liabilities</u>				
Due to Others	\$ --	\$ 634,564	\$ 634,564	\$ --
Total Liabilities	<u>\$ --</u>	<u>\$ 634,564</u>	<u>\$ 634,564</u>	<u>\$ --</u>
 District Board of Health				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$ 604,820	\$2,134,406	\$ 2,035,977	\$ 703,249
Total Assets	<u>\$ 604,820</u>	<u>\$2,134,406</u>	<u>\$ 2,035,977</u>	<u>\$ 703,249</u>
<u>Liabilities</u>				
Due to Others	\$ 604,820	\$2,134,406	\$ 2,035,977	\$ 703,249
Total Liabilities	<u>\$ 604,820</u>	<u>\$2,134,406</u>	<u>\$ 2,035,977</u>	<u>\$ 703,249</u>

(Continued)

Knox County, Ohio

Combining Statement of Changes in
Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2000

	<u>Balance</u> <u>1/1/00</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/00</u>
Soil and Water Conservation				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$ 84,494	\$ 233,999	\$ 247,557	\$ 70,936
Total Assets	<u>\$ 84,494</u>	<u>\$ 233,999</u>	<u>\$ 247,557</u>	<u>\$ 70,936</u>
<u>Liabilities</u>				
Due to Others	\$ 84,494	\$ 233,999	\$ 247,557	\$ 70,936
Total Liabilities	<u>\$ 84,494</u>	<u>\$ 233,999</u>	<u>\$ 247,557</u>	<u>\$ 70,936</u>
 Local Emergency Planning Commission				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$ 23,553	\$ 15,674	\$ 18,053	\$ 21,174
Total Assets	<u>\$ 23,553</u>	<u>\$ 15,674</u>	<u>\$ 18,053</u>	<u>\$ 21,174</u>
<u>Liabilities</u>				
Due to Others	\$ 23,553	\$ 15,674	\$ 18,053	\$ 21,174
Total Liabilities	<u>\$ 23,553</u>	<u>\$ 15,674</u>	<u>\$ 18,053</u>	<u>\$ 21,174</u>
 Emergency Management Agency				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$ 37,655	\$ 75,054	\$ 54,807	\$ 57,902
Total Assets	<u>\$ 37,655</u>	<u>\$ 75,054</u>	<u>\$ 54,807</u>	<u>\$ 57,902</u>
<u>Liabilities</u>				
Due to Others	\$ 37,655	\$ 75,054	\$ 54,807	\$ 57,902
Total Liabilities	<u>\$ 37,655</u>	<u>\$ 75,054</u>	<u>\$ 54,807</u>	<u>\$ 57,902</u>

(Continued)

Knox County, Ohio

Combining Statement of Changes in
Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2000

	<u>Balance</u> <u>1/1/00</u>	<u>Addition</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/00</u>
Corporation				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$ 37,159	\$ 918,949	\$ 921,149	\$ 34,959
Due from Other Governments	<u>58,437</u>	<u>59,859</u>	<u>58,437</u>	<u>59,859</u>
Total Assets	<u>\$ 95,596</u>	<u>\$ 978,808</u>	<u>\$ 979,586</u>	<u>\$ 94,818</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$ 95,596</u>	<u>\$ 978,808</u>	<u>\$ 979,586</u>	<u>\$ 94,818</u>
Total Liabilities	<u>\$ 95,596</u>	<u>\$ 978,808</u>	<u>\$ 979,586</u>	<u>\$ 94,818</u>
Law Library				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$ --	\$ 21,475	\$ 21,475	\$ --
Due From Other Governments	<u>365</u>	<u>1,237</u>	<u>365</u>	<u>1,237</u>
Total Assets	<u>\$ 365</u>	<u>\$ 22,712</u>	<u>\$ 21,840</u>	<u>\$ 1,237</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$ 365</u>	<u>\$ 22,712</u>	<u>\$ 21,840</u>	<u>\$ 1,237</u>
Total Liabilities	<u>\$ 365</u>	<u>\$ 22,712</u>	<u>\$ 21,840</u>	<u>\$ 1,237</u>
Forfeited Land				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$ --	\$ --	\$ --	\$ --
Total Assets	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
<u>Liabilities</u>				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Total Liabilities	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

(Continued)

Knox County, Ohio

Combining Statement of Changes in
Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2000

	<u>Balance</u> <u>1/1/00</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/00</u>
Library Support				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$ --	1,996,854	\$ 1,996,854	\$ --
Due from Other Governments	<u>145,256</u>	<u>145,194</u>	<u>145,256</u>	<u>145,194</u>
Total Assets	<u>\$ 145,256</u>	<u>\$ 2,142,048</u>	<u>\$ 2,142,110</u>	<u>\$ 145,194</u>
 <u>Liabilities</u>				
Due to Other Governments	<u>\$ 145,256</u>	<u>\$ 2,142,048</u>	<u>\$ 2,142,110</u>	<u>\$ 145,194</u>
Total Liabilities	<u>\$ 145,256</u>	<u>\$ 2,142,048</u>	<u>\$ 2,142,110</u>	<u>\$ 145,194</u>
 Lodging Tax				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$ 8,343	\$ 93,464	\$ 101,807	\$ --
Accounts Receivable	<u>6,126</u>	<u>3,612</u>	<u>6,126</u>	<u>3,612</u>
Total Assets	<u>\$ 14,469</u>	<u>\$ 97,076</u>	<u>\$ 107,933</u>	<u>\$ 3,612</u>
 <u>Liabilities</u>				
Due to Other Funds	\$ 200	\$ 1,200	\$ 1,300	\$ 100
Due to Others	<u>14,269</u>	<u>95,876</u>	<u>106,633</u>	<u>3,512</u>
Total Liabilities	<u>\$ 14,469</u>	<u>\$ 97,076</u>	<u>\$ 107,933</u>	<u>\$ 3,612</u>

(Continued)

Knox County, Ohio

Combining Statement of Changes in
Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2000

	Balance 1/1/00	Additions	Reductions	Balance 12/31/00
Cigarette Tax				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$ 1,504	\$ 3,102	\$ 4,046	\$ 560
Total Assets	\$ 1,504	\$ 3,102	\$ 4,046	\$ 560
<u>Liabilities</u>				
Due to Other Governments	\$ 1,504	\$ 3,102	\$ 4,046	\$ 560
Total Liabilities	\$ 1,504	\$ 3,102	\$ 4,046	\$ 560
 Manufactured Home Tax				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$ 34,018	\$ 300,965	\$ 313,508	\$ 21,475
Total Assets	\$ 34,018	\$ 300,965	\$ 313,508	\$ 21,475
<u>Liabilities</u>				
Due to Other Governments	\$ 34,018	\$ 300,965	\$ 313,508	\$ 21,475
Total Liabilities	\$ 34,018	\$ 300,965	\$ 313,508	\$ 21,475
 County Court Agency Fund				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$ 215,499	\$ 7,801,864	\$ 7,756,755	\$ 260,608
Total Assets	\$ 215,499	\$ 7,801,864	\$ 7,756,755	\$ 260,608
<u>Liabilities</u>				
Due to Other Funds	\$ --	\$ 823,923	\$ 823,923	\$ --
Due to Other Governments	--	5,145,177	5,145,177	--
Undistributed Monies	215,499	260,608	215,499	260,608
Due to Others	--	1,785,476	1,785,476	--
Total Liabilities	\$ 215,499	\$ 8,015,184	\$ 7,970,075	\$ 260,608

(Continued)

Knox County, Ohio

Combining Statement of Changes in
Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2000

	Balance 1/1/00	Additions	Reductions	Balance 12/31/00
Undivided Personal Property Tax				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$ 132,339	\$ 6,748,666	\$ 6,841,193	\$ 39,812
Receivables: Taxes	6,147,549	6,813,880	6,147,549	6,813,880
Total Assets	\$6,279,888	\$13,562,546	\$ 12,988,742	\$6,853,692
<u>Liabilities</u>				
Due to Other Governments	\$6,279,888	\$13,562,546	\$ 12,988,742	\$6,853,692
Total Liabilities	\$6,279,888	\$13,562,546	\$ 12,988,742	\$6,853,692
 Estate Tax				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$ 601,760	\$1,340,649	\$ 1,556,625	\$ 385,784
Total Assets	\$ 601,760	\$1,340,649	\$ 1,556,625	\$ 385,784
<u>Liabilities</u>				
Due to Other Governments	\$ 601,760	\$1,340,649	\$ 1,556,625	\$ 385,784
Total Liabilities	\$ 601,760	\$1,340,649	\$ 1,556,625	\$ 385,784

(Continued)

Knox County, Ohio

Combining Statement of Changes in
Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2000

	Balance 1/1/00	Additions	Reductions	Balance 12/31/00
Undivided Real Estate Tax				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$ 1,566,706	\$28,910,465	\$ 28,840,972	\$ 1,636,199
Receivables:				
Taxes	31,168,509	34,886,433	31,168,509	34,886,433
Special Assessments	<u>1,598,528</u>	<u>1,170,334</u>	<u>1,598,528</u>	<u>1,170,334</u>
Total Assets	<u>\$34,333,743</u>	<u>\$64,967,232</u>	<u>\$ 61,608,009</u>	<u>\$37,692,966</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$34,333,743</u>	<u>\$64,967,232</u>	<u>\$ 61,608,009</u>	<u>\$37,692,966</u>
Total Liabilities	<u>\$34,333,743</u>	<u>\$64,967,232</u>	<u>\$ 61,608,009</u>	<u>\$37,692,966</u>
 Regional Planning Commission				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$ 14,798	\$ 12,358	\$ 2,501	\$ 24,655
Total Assets	<u>\$ 14,798</u>	<u>\$ 12,358</u>	<u>\$ 2,501</u>	<u>\$ 24,655</u>
<u>Liabilities</u>				
Due to Others	<u>\$ 14,798</u>	<u>\$ 12,358</u>	<u>\$ 2,501</u>	<u>\$ 24,655</u>
Total Liabilities	<u>\$ 14,798</u>	<u>\$ 12,358</u>	<u>\$ 2,501</u>	<u>\$ 24,655</u>

(Continued)

Knox County, Ohio

Combining Statement of Changes in
Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2000

	<u>Balance</u> <u>1/1/00</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/00</u>
Workers' Compensation				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$ --	\$ 46,645	\$ 46,645	\$ --
Due from Other Governments	<u>15,258</u>	<u>15,754</u>	<u>15,258</u>	<u>15,754</u>
Total Assets	<u>\$ 15,258</u>	<u>\$ 62,399</u>	<u>\$ 61,903</u>	<u>\$ 15,754</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$ 15,258</u>	<u>\$ 62,399</u>	<u>\$ 61,903</u>	<u>\$ 15,754</u>
Total Liabilities	<u>\$ 15,258</u>	<u>\$ 62,399</u>	<u>\$ 61,903</u>	<u>\$ 15,754</u>
Alimony and Child Support				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$ 12,484	\$ 3,254,793	\$ 3,133,059	\$ 134,218
Accounts Receivable	<u>5,703,084</u>	<u>--</u>	<u>5,703,084</u>	<u>--</u>
Total Assets	<u>\$ 5,715,568</u>	<u>\$ 3,254,793</u>	<u>\$ 8,836,143</u>	<u>\$ 134,218</u>
<u>Liabilities</u>				
Due to Others	\$4,476,834	\$ 2,993,062	\$ 7,335,678	\$ 134,218
Due to Other Governments	1,231,866	--	1,231,866	--
Due to Other Funds	<u>6,868</u>	<u>96,881</u>	<u>103,749</u>	<u>--</u>
Total Liabilities	<u>\$5,715,568</u>	<u>\$ 3,089,943</u>	<u>\$ 8,671,293</u>	<u>\$ 134,218</u>
Inmate Fund				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$ 2,113	\$ 40,740	\$ 41,891	\$ 962
Total Assets	<u>\$ 2,113</u>	<u>\$ 40,740</u>	<u>\$ 41,891</u>	<u>\$ 962</u>
<u>Liabilities</u>				
Due to Others	<u>\$ 2,113</u>	<u>\$ 40,740</u>	<u>\$ 41,891</u>	<u>\$ 962</u>
Total Liabilities	<u>\$ 2,113</u>	<u>\$ 40,740</u>	<u>\$ 41,891</u>	<u>\$ 962</u>

(Continued)

Knox County, Ohio

Combining Statement of Changes in
Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2000

	Balance 1/1/00	Additions	Reductions	Balance 12/31/00
Township				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$ --	\$ 2,175,466	\$ 2,175,466	\$ --
Due from Other Governments	153,894	159,151	153,894	159,151
Total Assets	\$ 153,894	\$ 2,334,617	\$ 2,329,360	\$ 159,151
<u>Liabilities</u>				
Due to Other Governments	\$ 153,894	\$ 2,334,617	\$ 2,329,360	\$ 159,151
Total Liabilities	\$ 153,894	\$ 2,334,617	\$ 2,329,360	\$ 159,151
 Payroll Fund				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$ 116,767	\$ 9,859,028	\$ 9,837,999	\$ 137,796
Total Assets	\$ 116,767	\$ 9,859,028	\$ 9,837,999	\$ 137,796
<u>Liabilities</u>				
Due to Other Governments	\$ 116,163	\$ 4,522,399	\$ 4,505,619	\$ 132,943
Due to Others	604	5,336,629	5,332,380	4,853
Total Liabilities	\$ 116,767	\$ 9,859,028	\$ 9,837,999	\$ 137,796

(Continued)

Knox County, Ohio

Combining Statement of Changes in
Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2000

	Balance 1/1/00	Additions	Reductions	Balance 12/31/00
All Agency Funds				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$ 3,263,916	\$55,521,783	\$ 55,651,198	\$ 3,134,501
Cash and Cash Equivalents in Segregated Accounts	230,096	11,097,397	10,931,705	395,788
Receivables:				
Taxes	37,316,058	41,700,313	37,316,058	41,700,313
Accounts	5,709,210	3,612	5,709,210	3,612
Special Assessments	1,598,528	1,170,334	1,598,528	1,170,334
Due from Other Governments	373,210	381,195	373,210	381,195
Total Assets	\$ 48,491,018	\$109,874,634	\$111,579,909	\$ 46,785,743
<u>Liabilities</u>				
Due to Other Funds	\$ 7,068	\$ 922,004	\$ 928,972	\$ 100
Due to Other Governments	43,009,311	95,382,654	92,888,391	45,503,574
Undistributed Monies	215,499	260,608	215,499	260,608
Due to Others	5,259,140	13,357,838	17,595,517	1,021,461
Total Liabilities	\$48,491,018	\$109,923,104	\$111,628,379	\$ 46,785,743

Knox County, Ohio

General Fixed Assets Account Group

The General Fixed Assets Account Group is used to account for all fixed assets of the County, other than those fixed assets accounted for in the enterprise funds.

Knox County, Ohio

Schedule of Changes in General Fixed Assets
By Function
For the Year Ended December 31, 2000

<u>Function</u>	<u>General Fixed Assets 1/1/00</u>	<u>Additions</u>	<u>Deletions</u>	<u>General Fixed Assets 12/31/00</u>
General Government- Legislative and Executive	\$7,744,360	\$2,191,019	\$ 270,799	\$9,664,580
General Government- Judicial	305,920	45,723	10,352	341,291
Public Safety	876,977	1,938,215	84,534	2,730,658
Public Works	3,228,825	209,090	207,882	3,230,033
Health	53,808	479,449	--	533,257
Human Services	<u>2,298,653</u>	<u>1,200,990</u>	<u>189,148</u>	<u>3,310,495</u>
Total General Fixed Assets	<u>\$14,508,543</u>	<u>\$6,064,486</u>	<u>\$ 762,715</u>	<u>\$ 19,810,314</u>

Knox County, Ohio

Schedule of General Fixed Assets
By Function
December 31, 2000

Function	Total	Land	Buildings and Improvements	Vehicles	Machinery and Equipment	Computer Equipment	Construction In Progress
General Government: Legislative and Executive	\$ 9,664,580	\$ 588,430	\$ 7,948,724	\$ 49,074	\$ 943,024	\$ 135,328	\$ -
Judicial	341,291	17,044	50,032	--	88,092	186,123	--
Public Safety	2,730,658	13,056	12,540	462,944	241,529	166,818	1,833,771
Public Works	3,230,033	39,230	697,844	1,266,708	1,196,909	29,342	--
Health	533,257	5,006	5,076	33,748	4,620	5,358	479,449
Human Services	3,310,495	134,247	1,043,141	568,572	316,853	321,097	926,585
Total General Fixed Assets	\$19,810,314	\$ 797,013	\$ 9,757,357	\$2,381,046	\$ 2,791,027	\$ 844,066	\$ 3,239,805

Knox County, Ohio

Schedule of General Fixed Assets
By Source
December 31, 2000

General Fixed Assets:

Land	\$ 797,013
Buildings and Improvements	9,757,357
Vehicles	2,381,046
Machinery and Equipment	2,791,027
Computer Equipment	844,066
Construction in Progress	<u>3,239,805</u>
Total General Fixed Assets	<u>\$19,810,314</u>

Investments in General Fixed Assets From:

Federal Grants	\$ 934,266
State Grants	1,105,030
Local Grants	35,639
General Fund Revenues	3,304,770
Special Revenue Fund Revenues	10,957,861
Donations	232,943
Note or Bonded Debt	<u>3,239,805</u>
Total Investment in General Fixed Assets	<u>\$19,810,314</u>

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Statistical Section

Knox County, Ohio

Governmental Fund Expenditures By Function*
Last Ten Years

	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
General Government										
Legislative and Executive	\$ 2,420,018	\$ 2,501,460	\$ 2,330,220	\$ 2,701,636	\$ 2,961,383	\$ 3,750,034	\$ 3,162,637	\$ 3,480,262	\$ 3,622,019	\$ 4,511,051
Judicial	777,180	793,296	812,357	856,702	949,066	1,083,561	1,190,252	1,173,930	1,408,310	1,475,157
Public Safety	1,665,515	1,848,381	1,710,487	2,709,368	2,419,993	2,289,264	3,204,801	3,154,859	3,521,691	3,770,772
Public Works	2,766,379	2,960,020	4,020,063	3,654,953	3,865,581	4,054,634	3,451,947	4,399,121	4,501,269	4,469,823
Health	136,845	132,957	125,838	136,368	205,997	101,001	203,702	197,921	213,783	324,844
Human Services	8,155,105	8,101,123	7,950,457	7,621,164	7,646,885	7,144,420	7,194,904	8,059,404	10,272,419	11,406,207
Conservation-Recreation	304,903	340,518	486,328	1,461,510	3,048	--	--	1,119	34,000	--
Miscellaneous	--	--	--	--	--	--	7,427	--	--	--
Capital Outlay	138,653	759,052	1,201,298	575,048	738,978	2,021,456	3,779,089	2,758,478	1,878,619	7,513,200
Intergovernmental	38,550	41,778	42,275	44,098	899,600	--	--	--	--	--
Debt Service	979,776	947,202	902,624	778,842	677,745	710,438	609,426	2,112,784	924,734	794,175
Total	<u>\$17,382,924</u>	<u>\$18,425,787</u>	<u>\$19,581,947</u>	<u>\$20,539,689</u>	<u>\$20,368,276</u>	<u>\$21,154,808</u>	<u>\$22,804,185</u>	<u>\$25,337,878</u>	<u>\$26,376,844</u>	<u>\$34,265,229</u>

* Includes General, Special Revenue, Capital Projects, and Debt Service Funds.

Data for 1991 - 2000 reported in conformity with General Accepted Accounting Principles, on a modified accrual basis.

Source: Knox County Auditor

Knox County, Ohio

Governmental Fund Revenues By Source*
Last Ten Years

	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
Taxes	\$ 4,601,763	\$ 4,888,803	\$ 5,156,654	\$ 6,669,706	\$ 7,110,642	\$ 7,219,776	\$ 8,069,612	\$ 8,522,953	\$ 9,116,222	\$10,018,445
Charges for Services	1,769,740	2,036,455	2,103,514	2,225,965	2,190,183	2,149,562	2,330,594	2,463,225	2,584,716	2,544,910
Licenses and Permits	6,829	8,391	7,248	7,597	7,336	99,099	93,573	105,306	107,900	97,070
Fines and Forfeitures	70,896	68,343	76,058	80,201	84,269	54,560	68,278	95,066	63,819	72,799
Intergovernmental	9,847,902	10,356,912	11,457,558	10,944,557	9,997,114	10,229,401	10,817,066	12,163,802	12,480,135	17,532,176
Special Assessments	935,966	930,385	927,961	811,250	727,694	643,256	566,052	548,482	495,428	431,104
Interest	559,532	395,149	347,102	465,901	696,351	772,391	998,870	1,095,352	1,233,607	1,524,354
Other Revenue	373,874	685,900	237,666	203,341	177,711	237,821	274,978	875,929	1,195,467	742,434
Total Revenue	\$18,166,502	\$19,370,338	\$20,313,761	\$21,408,518	\$20,991,300	\$21,405,866	\$23,219,023	\$25,870,115	\$27,277,294	\$32,963,292

Note* Include General, Special Revenue, Capital Projects and Debt Service funds.

1991-2000 amounts are presented in conformity with Generally Accepted Accounting Principles (GAAP), on a modified accrual basis.

Source: Knox County Auditor

Knox County, Ohio

Property Tax Levies and Collections
Real and Public Utility Taxes
Last Ten Years

<u>Year</u>	<u>Current Tax Levy</u>	<u>Current Tax Collections</u>	<u>Percent Collected</u>	<u>Delinquent Taxes Billed</u>	<u>Delinquent Taxes Collected</u>	<u>Percent Collected</u>	<u>Total Tax Billed</u>	<u>Total Tax Collected</u>	<u>Percent of Total Collections to Total Tax Billed</u>
1991	21,845,130	17,637,597	81	2,445,738	1,304,435	53	24,290,868	18,942,032	78
1992	22,568,544	18,339,167	81	2,265,568	1,368,865	60	24,834,112	19,708,032	79
1993	22,723,039	19,276,842	85	1,723,039	932,845	54	24,446,078	20,209,687	83
1994	26,438,370	20,762,465	79	1,470,268	958,934	65	27,908,638	21,721,399	78
1995	26,141,060	21,954,289	84	1,398,164	912,459	65	27,539,224	22,866,748	83
1996	26,656,497	22,865,655	86	1,530,409	992,737	65	28,186,906	23,858,392	85
1997	31,522,008	27,490,905	88	1,493,541	1,026,567	69	33,015,549	28,517,472	87
1998	31,364,602	27,420,701	87	1,676,091	1,146,883	68	33,040,693	28,567,584	86
1999	31,961,868	28,067,376	88	1,693,940	1,175,186	69	33,655,808	29,242,562	87
2000	34,453,907	30,362,406	88	1,735,271	1,199,736	69	36,189,178	31,562,142	87

Source: Knox County Auditor

Knox County, Ohio

Tangible Personal Property Collection
Last Ten Years

<u>Collection Year</u>	<u>Billed</u>	<u>Collected</u>	<u>% Collected</u>
1991	\$4,037,460	\$3,878,861	96.07%
1992	4,451,906	4,272,170	95.96
1993	2,728,458	2,694,034	98.74
1994	4,434,986	4,165,790	93.93
1995	4,861,873	4,504,533	92.65
1996	4,519,106	4,217,260	93.32
1997	5,799,290	5,350,060	92.25
1998	6,344,437	6,048,340	95.33
1999	6,383,118	5,966,422	93.47
2000	7,348,352	6,836,102	93.03

Source: Knox County Auditor

Knox County, Ohio

Assessed and Estimated Actual Value of Taxable Property
Last Ten Years

Year	Real Property		Public Utility Property		Tangible Personal Property		Total		Assessed Value Ratio
	Assessed Value	Est. Actual Value	Assessed Value	Est. Actual Value	Assessed Value	Est. Actual Value	Assessed Value	Est. Actual Value	
1991	346,978,410	991,366,886	48,395,230	96,790,460	72,799,204	269,626,681	468,172,844	1,357,784,027	34.48%
1992	354,045,290	1,011,587,971	49,452,270	98,904,540	75,124,023	300,496,092	478,621,583	1,410,988,603	33.92%
1993	359,954,330	1,028,440,942	46,676,090	93,352,180	86,658,355	346,633,420	493,288,775	1,468,426,542	33.59%
1994	407,351,520	1,163,861,486	49,347,880	140,993,943	80,242,072	320,968,288	536,941,472	1,625,823,717	33.03%
1995	412,847,070	1,179,563,057	50,306,220	143,732,057	82,023,829	328,095,316	545,177,119	1,651,390,430	33.01%
1996	430,425,560	1,229,787,314	48,540,240	194,160,960*	85,719,346	342,877,384	564,685,146	1,766,825,658	31.96%
1997	525,720,030	1,502,057,228	51,596,470	206,385,880*	79,247,471	316,989,884	656,563,971	2,025,432,992	32.42%
1998	534,117,710	1,526,050,600	48,977,520	195,910,080*	92,327,773	369,311,092	675,423,003	2,091,271,772	32.30%
1999	551,109,950	1,574,599,857	49,305,750	197,223,000*	101,276,407	405,105,628	701,692,107	2,176,928,485	32.23%
2000	664,738,940	1,899,254,114	48,861,590	195,446,360	105,495,451	421,981,804	819,095,981	2,516,682,278	32.54%

Source: Knox County Auditor

* Percentage change from 88% to 25%

Knox County, Ohio

Property Tax Rates - Direct and Overlapping Governments
(Per \$1,000 Assessed Value)
Last Ten Years

	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
County Units										
General Fund	\$3.40	\$3.40	\$3.40	\$3.40	\$3.40	\$3.40	\$3.40	\$3.40	\$3.40	\$3.40
Mental Retardation	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60
Children Services	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30
Community Mental Health	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Board of Health	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Total Rate	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70
In County School Districts										
Fredericktown	37.70	40.20	40.20	40.20	44.70	49.20	49.20	49.20	49.20	54.53
Danville	43.20	42.50	42.00	42.00	42.00	42.00	41.00	41.00	41.00	44.60
Mount Vernon	33.80	33.70	33.60	36.20	36.20	40.59	39.87	39.87	37.54	36.74
East Knox	37.80	41.40	40.70	45.70	45.50	45.50	45.50	44.00	42.70	47.20
Centerburg	41.50	40.80	39.70	39.70	39.50	39.20	34.10	34.10	34.10	41.16
Out Of County School Districts										
Clear Fork	42.70	42.60	46.80	46.60	46.60	46.20	52.38	52.38	50.80	50.20
Loudonville	38.90	38.90	37.90	37.90	37.40	37.10	36.80	36.40	35.70	35.70
North Fork	36.50	37.00	37.00	37.00	37.00	37.00	37.00	37.00	37.00	35.75
Northridge	32.60	32.60	40.30	40.30	40.30	47.17	39.47	39.20	38.10	37.85
Joint Vocational School Districts										
Knox County Career Center	4.70	4.70	4.70	4.70	4.70	6.40	6.40	6.40	6.40	6.40
Ashland JVS	3.30	3.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
Licking JVS	2.80	2.80	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Villages										
Martinsburg	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Centerburg	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40
Utica	3.50	3.50	1.80	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Brinkhaven	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Danville	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80
Fredericktown	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00

(Continued)

Knox County, Ohio

Property Tax Rates - Direct and Overlapping Governments
(Per \$1,000 of Assessed Value)
Last Ten Years (Continued)

	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
Corporations										
Mount Vernon	\$3.20	\$3.20	\$4.20	\$3.20	\$3.20	\$3.20	\$3.20	\$3.20	\$3.20	\$3.20
Townships										
Berlin	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Brown	6.40	6.40	6.40	6.40	6.90	6.40	6.40	6.40	6.40	6.65
Butler	3.50	3.50	3.50	3.50	3.50	3.50	3.85	3.85	3.85	3.85
Clay	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
Clay - Martinsburg Village	3.10	3.10	2.80	3.10	3.10	3.10	3.10	3.10	3.10	3.10
Clinton	4.20	4.20	4.20	4.20	4.70	4.70	4.70	4.70	4.70	4.70
College	5.80	5.80	5.80	5.80	5.75	5.75	7.50	7.50	7.50	7.50
Harrison	3.30	3.50	3.50	3.50	3.50	3.55	3.55	3.55	3.55	3.15
Hilliard	7.20	7.20	7.20	7.20	7.20	9.20	8.70	8.35	7.70	5.70
Hilliard - Centerburg Village	5.80	5.80	5.80	5.80	8.30	7.80	7.30	6.95	6.30	4.30
Howard	3.60	3.40	3.40	3.40	3.40	3.60	3.60	3.60	3.60	3.60
Jackson	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	3.60
Jefferson	3.80	3.80	3.80	4.10	4.10	4.20	4.20	4.20	4.20	4.20
Liberty	4.10	4.10	4.10	4.10	4.80	4.80	4.80	4.80	4.80	2.80
Middlebury	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Milford	3.70	3.70	3.70	3.70	3.70	4.20	4.20	4.20	4.20	2.20
Miller	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90
Monroe	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	6.10	6.10
Morgan	4.90	4.90	4.90	4.90	4.90	4.40	4.40	4.40	4.40	4.40
Morgan - Utica Village	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Morris - Mount Vernon	3.50	3.50	3.50	3.50	4.00	3.50	3.50	3.50	4.00	4.00
Morris - Fredericktown	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Pike	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90
Pleasant	5.80	5.80	5.80	5.80	5.80	6.00	6.00	6.00	6.00	6.00
Union	3.30	3.30	3.30	3.30	3.30	3.70	3.70	3.50	3.50	3.50
Union - Brinkhaven Village	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Union - Danville Village	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20
Wayne	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	3.80	3.80

(Continued)

Knox County, Ohio

Property Tax Rates - Direct and Overlapping Governments
 (Per \$1,000 of Assessed Value)
 Last Ten Years (Continued)

	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
Other Units										
Fredericktown Community Fire District	\$1.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00
Fredericktown Ambulance	0.60	0.60	0.60	0.60	0.60	1.00	1.00	1.00	1.00	1.00
Fredericktown Park	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Bladensburg Fire District	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Mount Vernon Public Library	0.90	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80
Central Ohio Joint Fire District	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.50

Knox County, Ohio

Current Special Assessment Collections
Last Ten Years

<u>Year</u>	<u>Current Amount Billed</u>	<u>Current Amount Collected</u>	<u>Percent Collected</u>
1991	1,109,727	935,966	84
1992	1,062,848	830,811	78
1993	1,024,784	832,448	82
1994	916,368	743,146	81
1995	797,534	665,080	83
1996	728,141	568,619	78
1997	651,529	500,898	77
1998	623,161	498,536	80
1999	651,771	533,249	82
2000	684,638	541,867	79

Source: Knox County Auditor

Note: Special assessments collected on the Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types includes delinquent special assessments collected.

Knox County, Ohio
Ratio of Net General Obligation Bonded Debt to Assessed
Value and Net General Obligation Bonded Debt Per Capita
Last Four Years

<u>Year</u>	<u>Population (1)</u>	<u>Assessed Value (2)</u>	<u>Gross Bonded Debt (3)</u>	<u>Debt Service Funds Available</u>	<u>Net Bonded Debt</u>	<u>Ratio of General Obligation Debt to Assessed Valuation</u>	<u>Net General Obligation Debt Per Capita</u>
1997 (4)	47,473	\$656,563,971	\$3,650,000	\$209,364	\$3,440,636	.52%	72.47
1998	47,473	675,423,003	3,575,000	245,613	3,329,387	.49%	70.13
1999	47,473	701,692,107	3,455,000	260,826	3,194,174	.45%	67.28
2000	54,500	819,095,981	3,335,000	498,148	2,836,852	.34%	52.05

(1) Source: U.S. Bureau of Census

(2) Source: Knox County Auditor

(3) Includes all general obligation bonded debt supported by property taxes

(4) There was no debt service fund prior to 1997

Knox County, Ohio
 Ratio of Annual Debt Service Expenditures
 For General Bonded Debt to Total General Governmental Expenditures
 Last Three Years

<u>Year</u>	<u>Debt Principal</u>	<u>Debt Interest</u>	<u>Total Bonded Debt Service</u>	<u>General Governmental Expenditures</u>	Ratio of Tax Supported Debt Service to General Governmental <u>Expenditures</u>
1998	\$ 75,000	\$150,580	\$225,580	\$25,337,898	0.89%
1999	120,000	178,210	298,210	26,376,844	1.13%
2000	120,000	173,230	293,230	34,208,414	.85%

Knox County did not have any General Obligation Debt from 1989-1997. Principal and interest payments began in 1998 for the Corporate Center and Children's Resource Center.

Knox County, Ohio

Computation of Legal Debt Margin
December 31, 2000

	<u>Total Debt Limit(1)</u>	<u>Total Unvoted Debt Limit(2)</u>
Assessed Value of County, 2000	\$819,095,981	\$819,095,981
Debt Limitation	18,977,400	8,190,959
Total Outstanding Debt:		
Special Assessments Bonds	1,000,000	1,000,000
General Obligation Bond	3,335,000	3,335,000
Installment Note	<u>330,000</u>	<u>330,000</u>
Total	<u>4,665,000</u>	<u>4,665,000</u>
Exemptions:		
Special Assessment Debt	<u>1,000,000</u>	<u>1,000,000</u>
Total	<u>1,000,000</u>	<u>1,000,000</u>
Net Debt	<u>3,665,000</u>	<u>3,665,000</u>
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$ 15,312,400</u>	<u>\$ 4,525,959</u>

(1) The Debt Limitation is calculated as follows:

3% of first \$100,000,000 of assessed value	\$ 3,000,000
1 1/2% of next \$200,000,000 of assessed value	3,000,000
2 1/2% of amount of assessed value in excess of \$300,000,000	<u>12,977,400</u>
	<u>\$ 18,977,400</u>

(2) The Debt Limitation equals 1% of assessed value.

Source: Knox County Auditor

Knox County, Ohio

Computation of Direct and Overlapping Debt
December 31, 2000

<u>Political Subdivision</u>	<u>Net General Obligation Debt</u>	<u>Percent Applicable To County(1)</u>	<u>Amount Applicable To Knox County</u>
Knox County	\$3,665,000	100.00%	\$3,665,000
All Townships wholly within County	482,159	100.00%	482,159
All Cities wholly within County	80,000	100.00%	80,000
All School Districts wholly within County	14,406,200	100.00%	14,406,200
Clear Fork School District	<u>8,373,510</u>	5.39%	<u>451,332</u>
Totals	<u>\$27,006,869</u>		<u>\$19,084,691</u>

(1) Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the County by the total assessed valuation of the political subdivision. The valuations used were for the 2000 collection year.

Source: Knox County Auditor

Knox County, Ohio

Construction, Bank Deposits and Property Values
Last Ten Years

<u>Year</u>	<u>New Construction</u>			<u>Bank Deposits</u>	<u>Real Property Value</u>			
	<u>Agriculture Residential</u>	<u>Commercial Industrial</u>	<u>Total New Construction</u>		<u>Agriculture Residential</u>	<u>Commercial Industrial</u>	<u>Public Utility</u>	<u>Tax Exempt</u>
1991	5,947,300	565,980	6,513,280	331,130,000	292,006,730	54,971,680	220,650	56,032,010
1992	4,613,420	2,905,450	7,518,870	346,232,000	295,594,860	58,073,270	377,160	58,630,790
1993	5,650,950	2,126,940	7,777,870	363,989,000	300,990,190	58,664,670	299,470	60,077,080
1994	8,273,880	6,077,130	14,351,010	361,132,000	341,165,170	65,877,290	309,060	57,948,100
1995	8,217,950	2,114,250	10,332,200	385,303,000	348,629,140	63,948,790	269,140	62,380,750
1996	11,625,150	5,131,450	16,756,600	408,033,000	360,486,950	69,666,910	271,700	63,689,540
1997	17,859,270	3,757,150	21,616,420	470,611,000	446,640,730	78,789,900	289,400	79,408,440
1998	12,286,460	2,759,310	15,045,770	467,925,000	457,857,530	75,960,450	299,730	85,912,490
1999	15,444,970	1,352,550	16,797,520	471,900,000	472,342,790	78,472,720	294,440	89,620,970
2000	17,160,020	3,331,730	20,491,750	487,758,000	582,346,820	82,114,730	277,390	89,269,500

Source:
Knox County Auditor
Federal Reserve Bank - Cleveland, Ohio

Knox County, Ohio

Ten Principal Taxpayers
December 31, 2000

<u>Taxpayer</u>	<u>Type</u>	<u>Assessed Valuation</u>	<u>Percent of Total County Assessed Valuation</u>
Cooper Cameron Corp.	Business	\$23,546,470	2.87%
Ohio Power Company	Public Utility	19,311,750	2.36%
United Telephone Company	Public Utility	9,993,480	1.22%
Ariel Corporation	Business	9,090,210	1.11%
FT Precision Inc	Business	6,253,020	.76%
City of Mount Vernon	Government	5,050,430	.62%
Columbia Gas of Ohio	Public Utility	4,933,530	.60%
Licking Rural Electrification	Public Utility	4,923,240	.60%
Columbia Gas Transmission	Public Utility	4,704,360	.57%
Weyerhaeuser Corporation	Business	<u>4,697,430</u>	<u>.57%</u>
 Total Assessed Valuation		 <u><u>\$ 92,503,920</u></u>	 <u><u>11.28%</u></u>

Source: Knox County Auditor's Office

Knox County, Ohio

Demographic Statistics
December 31, 2000

Annual Average Unemployment Rates

2000	5.3%
1999	4.2%
1998	5.5%
1997	4.4%
1996	5.1%
1995	5.7%
1994	5.2%
1993	6.1%
1992	7.3%
1991	6.7%

Employment - 2000 Annual Averages

Total Civilian Labor Force	25,800
Total Employed	24,400
Total Unemployed	1,400
Unemployment Rate	5.3%

Employment by Sector, 1993

	<u>Number</u>	<u>Percent</u>
Manufacturing	4,274	27.73%
Wholesale and Retail Trade	2,847	18.47%
Services	3,626	23.52%
State and Local Government	2,575	16.71%
Finance, Insurance, Real Estate	482	3.13%
Transportation and Public Utilities	396	2.57%
Construction	893	5.79%
Agriculture, Forestry, Fisheries and Mining	321	2.08%
Total	<u>15,414</u>	<u>100.00%</u>

<u>Year</u>	<u>Population</u>	<u>Public * School Enrollment</u>
2000	54,500	8,518
1999	51,702**	8,267
1998	52,498**	8,391
1997	51,702	8,248
1996	51,702	8,118
1995	48,478	8,121
1994	48,478	7,898
1993	47,865	8,042
1992	47,865	7,974
1991	48,137	8,107

(Continued)

Knox County, Ohio

Demographic Statistics (Continued)
December 31, 2000

Households by Income

	Households
\$0 to \$9,999	2,926
\$10,000 to \$24,999	5,811
\$25,000 to \$49,999	6,244
\$50,000 to \$99,999	2,066
\$100,000 or more	192

Per Capita Income

\$10,688

Employed Persons 16 Years and Over by Class of Worker

	Total
Private Wage and Salary	16,160
Federal Government	318
State Government	1,186
Local Government	1,493
Self-Employed	1,796
Unpaid Family Worker	165

Source: * Knox County Board of Education
** Chamber of Commerce
All Other Information Obtained From the Ohio
Data Users Center.

Knox County, Ohio

Miscellaneous Statistics
December 31, 2000

Date of Incorporation 1808

County Seat Mount Vernon

Area - Square Miles 532

Location

Central Ohio (including the geographical center of the state)
49 miles from Columbus and 99 miles from Cleveland.

Climate

Four season temperate, classified continental. Moderately warm summers; reasonably cold winters. Average annual rainfall 40.61". Average annual snowfall is 24.94". Growing season averages 147 days.

Number of Political Subdivisions Located in the County

Cities	1
Villages	6
Townships	22
School Districts	5
Vocational School	1
Universities - Kenyon College, established 1824	
Mount Vernon Nazarene College, established 1966	

Homestead Exemptions

1,125 exemptions granted, average reduction in taxable value \$3,877

Road Mileage (1)

U.S. Highways	59.05
State Highways	182.30
County Roads	401.73
Township Roads	622.80

Manufactured Homes

1,187 manufactured homes, taxable value \$2,685,950

Communications (3)

Mount Vernon News (circulation - 10,000)
A weekly paper is published in Fredericktown

Industrial Sites

300 Acre Industrial Park

Voter Statistics, Election of November 2000 (2)

Number of Registered Voters	35,140
Number of Voters, Last General Election	21,488
Percentage of Registered Voters Voting	61%

(Continued)

Knox County, Ohio

Miscellaneous Statistics (Continued)
December 31, 2000

Knox County covers 334,720 acres.

250,407 acres are currently under Current Agriculture Use Value Program

Livestock Numbers on Farms (4)

Beef cattle and calves	26,423
Dairy cattle and heifers	5,927
Hogs and pigs	24,599
Stock sheep and lambs	6,172

Number of Acres in Crops (4)

Corn	53,553
Soy Beans	40,996
Wheat	6,072
Oats	1,649
Hay	26,954

Income From Agricultural Sales (4)

Livestock and Livestock Products	\$25,965,000
Crops	28,573,000
Dairy and Milk	\$10,988,000
Cattle and Calves	5,313,000
Hogs and Pigs	4,322,000
Poultry and Other Livestock	5,342,000
Corn	12,786,000
Soybeans	10,247,000
Wheat	938,000
Oats and Hay	1,601,000
Other Crops	3,001,000

Knox County has 1,103 farms with an average size of 187 acres.

Sources:

- (1) Knox County Engineer
- (2) Knox County Board of Elections
- (3) Mount Vernon News
- (4) Ohio Cooperative Extension Service

All other information obtained from County records.

Knox County, Ohio

The Clerk of the County Commissioners performed the duties of the County Auditor until 1820 when the County organized the Auditor's position. The following were the Knox County Auditors starting in 1820.

W. Y. Farquhar	1820-1827
Alexander Elliott	1827-1829
Marvin Tracy	1829-1835
Simon B. Kenton	1835-1841
Killian Winne	1841-1847
Thomas Winne	1847
Merrett M. Beam	1847-1851
Benjamin F. Smith	1851-1855
John Lamb	1855-1859
Samuel W. Farquhar	1859-1863
John D. Thompson	1863-1865
Alexander Cassil	1865-1869
Samuel W. Farquhar	1869-1871
John W. Ewalt	1871-1875
Alexander Cassil	1875-1880
John H. Stevens	1880-1883
Curtis W. McKee	1883-1890
John M. Blocher	1890-1896
William A. Wander	1896-1902
Archie C. Collins	1902-1906
Charles A. Mitchell	1906-1909
Irvin Young	1909-1913
Walter M. Riley	1913-1917
A. D. Rinehart	1917-1923
Howard McFarland	1923-1927
Howard N. Mendenhall	1927-1935
Arthur H. McMillan	1935-1943
John W. McLarnan	1943-1949
Gail W. Porterfield	1949-1956
W. Glenn Hess	1956-1967
Paul W. Davis	1967-1975
J. William Moody	1975-1991
Robert L. Jones	1991-1995
Margaret Ann Ruhl	1995-present



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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P.O. Box 1140
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Telephone 614-466-4514
800-282-0370
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KNOX COUNTY FINANCIAL CONDITION

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.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
JULY 26, 2001